

**THE PAROCHIAL CHURCH COUNCIL OF
THE ECCLESIASTICAL BENEFICE OF
TOTTON**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

Registered Charity Number: 1194967

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

FINANCIAL STATEMENTS

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

CONTENTS

	Page
Trustees' Annual Report	1 - 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 - 21

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

TRUSTEES ANNUAL REPORT

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

The trustees present their Annual Report and Financial Statements of The Parochial Church Council of the Ecclesiastical Benefice of Totton for the period ended 31 December 2021.

The Financial Statements comply with the Trust Deed, the Church Accounting Regulations 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: The Parochial Church Council of the Ecclesiastical Benefice of Totton

Registered Charity Number: 1194967

The PCC is a charity and registered with the Charity Commission on 28 June 2021.

The Parochial Church Council of the Ecclesiastical Benefice of Totton is the charity name of the Parish of St Wins, Totton.

Correspondence Address: 92 Salisbury Road
Totton
Southampton
SO40 3JA

PCC members (trustees) who have served from 1 April 2021 until the date this report was approved are:

Incumbent: Reverend Alison Hill

Church Wardens: Russell Dyer
Anthony Stevens

**Deanery Synod
Representatives:** Stacey Brook
Michael David Martin

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

**TRUSTEES ANNUAL REPORT
(CONTINUED)**

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

REFERENCE AND ADMINISTRATIVE INFORMATION (CONTINUED)

Other Elected Members of the PCC:	Rev Alison Hill	Chair	App	01.04.21
	Michael David Martin		App	01.04.21
	Anthony Stevens		App	01.04.21
	Julie Martin		App	01.04.21
	Russell Dyer		App	01.04.21
	Oliver Hollman	Treasurer	App	01.04.21
	Michael Sumner		App	01.04.21
	Lesley Grimm		App	01.04.21
	Eleanor Wickens		App	01.04.21
	Stephen Maguire		App	01.04.21
	Andrew Wickens		App	01.04.21
Secretary:	Jennifer Carter			
Our Advisors:				
Accountant:	Andrew Long Maven Accountants 71-75 Shelton Street Covent Garden London WC2H 9JQ			
Independent Examiner:	Abraham & Dobell 230 Shirley Road Southampton S015 3HR			

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

**TRUSTEES ANNUAL REPORT
(CONTINUED)**

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

OBJECTIVES AND ACTIVITIES

Vision Statement

We are a church based in the heart of Totton, with a vision to see lives transformed, hope restored and freedom found in Jesus.

The story of St Wins started in 1937 when a new church was built to be the Christian heart of the community in the fast-growing residential areas of the town. Since April 2021, the church relaunched with a new team to revitalise and grow a new church community to proclaim the timeless story of Jesus in a contemporary way.

We want everyone to find a place where they can belong, believe, be changed and bring change to our lives and the community around us.

Public Benefit Statement

All of our activities are undertaken to further our charitable purposes for the public benefit. In planning our activities for the period we have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)' and, in particular, the supplementary guidance on charities for the advancement of religion.

ACHIEVEMENTS AND PERFORMANCE

Fellowship Numbers

There were 64 members on the Electoral Roll on the 31 December 2021. Of these, 28 live in the parish.

The usual Sunday attendance was 74 (based on attendance during October) with 164 attending for Christmas and 255 attending online for Easter.

Review of the Period

The church was launched online Easter Sunday 2021, during the COVID-19 pandemic. In May 2021, we started meeting weekly at Testwood School, meeting in the Rectory garden during the summer months and moving into the refurbished building in early December 2021.

Church Refurbishment

The Diocese undertook a comprehensive building refurbishment, costing in excess of £1 million. Much of the work was to repair and restore walls, plasterwork, electrical and heating systems. The restored church building is now fit for use as a 21st Century church with a modern, comfortable and welcoming feel whilst retaining the beauty of the original 1930's design. It is now a flexible community building, with digital sound, AV system, and WIFI.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

**TRUSTEES ANNUAL REPORT
(CONTINUED)**

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Review of the Period (Continued)

Church Refurbishment (Continued)

A new cafe area provides a welcoming and relaxing space for the congregation and the many projects, groups and people who use St Wins. We want this to be a community space and will provide a great meeting place for many people, a place to belong, a place to find a sense of home.

We want everyone to be able to see what's happening here at St Wins! Two of the large arches at the front of the building have been glazed in, forming the front of the cafe space, with doors opening out onto a terrace area with beautiful planting for everyone to enjoy.

Alpha

During the period we had 52 guests attend Alpha. One course was online with over 40 people attending and the Autumn term Alpha was held in The Rectory, whilst building work was completed in the church. Although space and covid restrictions prohibited this being a larger group, this was a significant and impactful course, with all members becoming Christians and joining the church.

Children's Work

Average attendance at Toddlers in Q4 of 2022 was 22. Over 800 children were impacted by Jon Brooks, our children's worker, during Q4.

Youth Work

The youth started meeting in December, with an average attendance of 4 young people.

Mid-week Services

An average of 7 people attended mid-week communion.

Teams

At the end of the period, 60 people were serving on teams.

Baptisms

We had a memorable baptism service on Lepe Beach, where 5 people were baptised.

Governance

The PCC met 5 times during the period 2021. The standing committee met between meetings, and minutes of their meetings were received by the full PCC and discussed where necessary. They discussed a variety of church priorities including, but not limited to, the following: staff recruitment, Gift Day, expenses and pension policies, building works and faculty permissions, grant funding and grant applications, Diocese loan facility, as well as plans for the Civic Launch in January 2022.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

**TRUSTEES ANNUAL REPORT
(CONTINUED)**

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

FINANCIAL REVIEW

In 2021, total giving to unrestricted funds was £171,217. A total of £30,040 was given at our Gift Day. The Church received generous grants totalling £76,700 towards the Diocese Building Project.

In April 2021, we recruited for three roles, those of Operations Manager, Kids and Families Pastor and Worship Pastor & Community Lead. In April 2021, we recruited a part-time Finance and Admin Lead, and in the following month, we recruited a part-time Student Pastor. In November, we welcomed a part-time Youth Pastor and Communications to the team.

David Mant from Abraham & Dobell was instructed to complete the Accounts for the parish. In particular, we thank Maven Accountants, for all their help and support during the period and for compiling the necessary information for this to be possible.

Investment Powers and Policy

The PCC has no long-term or short-term investments and it holds its money at Barclays Bank in an ordinary current account.

Reserves Policy and Going Concern

It is the policy of the PCC to aim to maintain funds at a level which will enable the PCC to cover its ongoing direct charitable expenditure and its management and administration costs. This should be at least 3 months, ideally 6 months.

The trustees are of the view that the PCC is a going concern.

PLANS FOR FUTURE PERIODS

In 2022, we hope to enjoy the freedom from COVID-19 restrictions and return to in person gatherings. We will continue to live stream Sunday services, to allow those who cannot attend in person, access to services.

We have plans to initiate a number of projects, as part of Love Totton, which supports our community, including the Renew Cafe, Good Grub Club, Esther's House, Men Behaving Dably.

We have plans to expand our youth work, through partnerships with local schools and colleges.

We plan to expand our schools work, through connecting with more schools in the local area.

We hope to launch Bridge the Gap Football for youth in Totton in the autumn term of 2022.

We hope to support Testwood Baptist Church as they run the Totton Family Fun Day in June, which is usually attended by several thousand people.

We also hope to launch a CAP Job Club or Lifeskills for Totton.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

**TRUSTEES ANNUAL REPORT
(CONTINUED)**

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Parochial Church Council of the Ecclesiastical Benefice of Totton (the PCC) is a charitable body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

The Parochial Church Council of the Ecclesiastical Benefice of Totton is a registered charity number 1194967.

Recruitment and Appointment of Trustees

Members of the PCC are either ex-officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. Elected members serve for one year terms.

Trustee Induction and Training

New members are briefed by existing members as appropriate and from time to time the PCC holds an away day to review its work and discuss future plans.

Risk Management

The PCC was registered as a charity on 28 June 2021. As such no work on risk management has been undertaken. However, the major risks to which the charity is exposed will be identified by the trustees and will be reviewed and systems or procedures established to manage those risks.

Organisational Structure

The PCC of the Ecclesiastical Benefice of Totton has the responsibility of co-operating with the team ministry in promoting the Ecclesiastical Parish of Totton, the whole mission of the church, pastoral, evangelistic, social and ecumenical. It also has responsibilities for maintenance for St Wins.

The PCC has established committees to transact business between PCC meetings, subject to the direction of the PCC.

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

RESPONSIBILITIES OF THE TRUSTEES (CONTINUED)

In preparing those Financial Statements the trustees are required to:

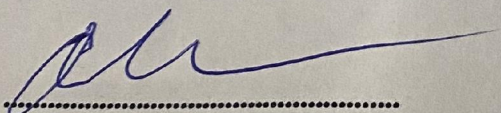
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

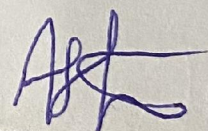
The trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the provisions of the trust deed and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

A resolution to re-appoint Abraham & Dobell as independent examiner for the ensuing year will be proposed at the Annual Church Meeting.

Approved by the trustees on 8 May 2022 and signed on their behalf by:


.....
O HOLLMAN
TREASURER


.....
A STEVENS
CHURCH WARDEN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON

FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021

I report to the charity trustees on my examination of the accounts of the Parochial Church Council of the Ecclesiastical Benefice of Totton, (the charity) for the period ended 31 December 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of the body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
DAVID J MANT FCA
INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND & WALES

230 Shirley Road
Southampton
SO15 3HR

8 May 2022

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

STATEMENT OF FINANCIAL ACTIVITIES

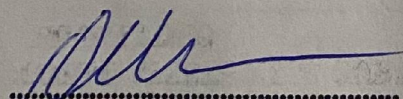
**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
INCOME				
Donations and legacies	2	171,217	200,205	371,422
Charitable activities	3	-	30,040	30,040
Investment income	4	7	-	7
Other income	5	3,920	-	3,920
TOTAL INCOME		175,144	230,245	405,389
EXPENDITURE				
Charitable activities	6	158,363	169,446	327,809
TOTAL EXPENDITURE		158,363	169,446	327,809
NET INCOME LESS EXPENDITURE AND NET INCOME FOR THE PERIOD		16,781	60,799	77,580
Transfers between funds	9	-	-	-
NET MOVEMENT IN FUNDS FOR THE PERIOD AND TOTAL FUNDS CARRIED FORWARD		£16,781	£60,799	£77,580

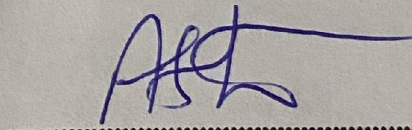
The notes on pages 11 to 21 form part of these Financial Statements

		2021	
	Notes	£	£
FIXED ASSETS			
Tangible assets	10		47,626
			<hr/>
			47,626
TOTAL FIXED ASSETS			
CURRENT ASSETS			
Debtors	11	7,748	
Cash at bank and in hand	12	125,071	
		<hr/>	
		132,819	
TOTAL CURRENT ASSETS			
LIABILITIES			
Creditors: Amounts falling due within one year	13	5,865	
		<hr/>	
			126,954
NET CURRENT ASSETS			<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES			174,580
CREDITORS: Amounts falling due after more than one year	14		97,000
			<hr/>
NET ASSETS	17		£77,580
			<hr/>
THE FUNDS OF THE CHARITY	18		
Unrestricted income funds			16,782
Restricted income funds			60,799
			<hr/>
TOTAL CHARITY FUNDS			£77,580
			<hr/>

Approved by the trustees on 8 May 2022 and signed on their behalf by:



O'HOLLMAN
TREASURER



A STEVENS
CHURCH WARDEN

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

NOTES TO THE FINANCIAL STATEMENTS

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are as follows:

(a) Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS 102.

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities SORP (FRS 102) and the Church Accounting Regulations 2006.

The Financial Statements have been prepared under the historical cost convention.

The Financial Statements include all transactions, assets and liabilities for which the PCC is responsible in law.

The Financial Statements are prepared in sterling, which is the functional currency of the PCC. Monetary amounts are rounded to the nearest £.

(b) Income Recognition Policies

(i) Donations and Legacies

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income Tax recoverable on Gift Aid donations is recognised when the related income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable, its ultimate receipt by the PCC is reasonably certain and when any pre-conditions preventing their use have been met.

Donated services and facilities are included at the value to the PCC where this can be quantified. The value of services provided by volunteers has not been included in these Financial Statements.

(ii) Charitable Activities

Income from fees and other charitable activities is recognised when it is received.

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

1. ACCOUNTING POLICIES (CONTINUED)

(b) Income Recognition Policies (Continued)

(iii) Other Trading Activities

Income from the fête, garden parties and similar events, when held, are accounted for gross.

(iv) Investment Income

Interest entitlements are accounted for as they accrue.

Tax recoverable on such income is recognised in the same accounting year.

(c) Expenditure

Expenditure is recognised on an accruals basis where there is a legal or constructive obligation and settlement is probable and quantifiable. Expenditure includes VAT as the PCC is not VAT registered and is reported as part of the expenditure to which it relates.

(i) Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation to the PCC.

(ii) Charitable Activities

The Parish Share is accounted for when payable. Any Parish Share unpaid at 31 December is provided for in these Financial Statements as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

(iii) Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

(iv) Governance Costs

These include those costs associated with meeting the statutory requirements of the PCC.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

1. ACCOUNTING POLICIES (CONTINUED)

(d) Tangible Fixed Assets

(i) Consecrated Land and Buildings and Movable Church Furnishings

Consecrated and beneficed property of any kind is excluded from the statutory definition of 'charity' by section 10(2)(a) and (c) of the Charities Act 2011.

All expenditure incurred on consecrated or beneficed buildings, whether maintenance or improvement, is written-off as expenditure in the SOFA and separately disclosed in the year that it is incurred.

Moveable church furnishings are depreciated on a straight basis at 20% per year, where capitalised.

(ii) Other Fixtures, Fittings, Office Equipment and Consumables

Equipment and consumables used within the church premises are depreciated on a straight-line basis at 20% per year.

(e) Debtors

Amounts owing to the PCC at 31 December in respect of fees or other income are shown as debtors less any provision for amounts that may prove uncollectible.

(f) Current Asset Investments and Cash at Bank

Current asset investments and cash include cash held on deposit either with the bank or in petty cash.

(g) Creditors and Provisions

Creditors and provisions are recognised where the PCC has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

(h) Taxation

The PCC is exempt from taxation on its charitable activities.

(i) Fund Accounting

Unrestricted Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Designated funds are general funds set aside by the PCC for use in the future.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

1. ACCOUNTING POLICIES (CONTINUED)

(i) Fund Accounting (Continued)

Restricted funds comprise:

- (a) income from endowments which is to be expended only on the restricted purposes intended by the donor; and
- (b) revenue donations or grants for a specific PCC activity intended by the donor.

Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on average balance basis.

(j) Financial Instruments

The PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(k) Significant Judgements and Estimates

Preparation of the Financial Statements may require the trustees to make significant judgements and estimates. There are no items in the Financial Statements where judgements and estimates would have a significant effect on amounts recognised in the Financial Statements.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Planned giving	45,510	-	45,510
Income Tax recoverable on planned giving	10,175	-	10,175
Gifts and collections	30,097	-	30,097
Other donations	85,435	46,253	131,688
Grants	-	153,952	153,952
	£171,217	£200,205	£371,422

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

2. DONATIONS AND LEGACIES (CONTINUED)

There were no donated services and facilities receivable which could be quantified in the period (2020 - none).

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Gift day	-	30,040	30,040
Other Church activities	-	-	-
	£-	£30,040	£30,040

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Bank interest	7	-	7
	£7	£-	£7

5. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Insurance claim	3,920	-	3,920
	£3,920	£-	£3,920

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants	-	97,269	97,269
Parish share	13,500	-	13,500
Clergy and staff expenses	1,787	-	1,787
Church running expenses	7,267	-	7,267
Church maintenance	98,997	-	98,997
Upkeep of services	10,250	-	10,250
Salaries and staff costs	369	67,252	67,621
Other church activities and events	3,520	4,925	8,445
Support costs	14,280	-	14,280
Governance	8,393	-	8,393
	<hr/> £158,363	<hr/> £169,446	<hr/> £327,809 <hr/>

7. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The PCC identifies the costs of its support function. It then identifies those costs which relate to the governance function. The PCC allocates the support and governance costs entirely to the unrestricted expenditure (note 6).

	General Support £	Governance £	Total Funds £	Basis of Apportionment
Office expenses	5,757	-	5,757	Usage
Professional fees	-	8,393	8,393	Usage
Depreciation of tangible assets	8,405	-	8,405	Usage
Bank charges	118	-	118	Usage
	<hr/> £14,280	<hr/> £8,393	<hr/> £22,673 <hr/>	

Page 17

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

**8. ANALYSIS OF STAFF COSTS AND NUMBERS AND
TRUSTEES' REMUNERATION AND EXPENSES**

	2021 £
Wages and salaries, including Social Security costs and pension	£67,621

The average number of employees during the period was 5.

9. TRANSFERS

There were no transfers between the funds in the period.

10. TANGIBLE ASSETS

	Office Equipment £	Computer Equipment £	Moveable Church Furnishings £	Total £
Cost				
Additions	100	8,094	47,837	56,031
	100	8,094	47,837	56,031
Depreciation				
Charge for the period	15	1,214	7,176	8,405
	15	1,214	7,176	8,405
Net Book Values				
At 31 December 2021	£85	£6,880	£40,661	£47,626

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

11. DEBTORS

	2021
	£
Other debtors	6,496
Prepayments	1,252
	<hr/>
	£7,748
	<hr/>

12. CASH AT BANK AND IN HAND

	2021
	£
Cash at bank	124,739
Petty cash	332
	<hr/>
	£125,071
	<hr/>

13. CREDITORS: Amounts falling due within one year

	2021
	£
Other creditors	4,323
Accruals	1,542
	<hr/>
	£5,865
	<hr/>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

14. CREDITORS: Amounts falling due after more than one year

	2021 £
Loan	97,000
	<hr/>
	£97,000
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During the period ended 31 December 2021, the PCC received a loan of £97,000 from the Diocese via the DCC. The repayment commencement date will be established in the coming year.

15. FINANCIAL INSTRUMENTS

Financial instruments measured at amortised cost comprise the following:

	2021 £
Financial assets that are debt instruments	7,748
Financial liabilities that are debt instruments	5,865
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16. ANALYSIS OF NET ASSETS BY FUND

	General Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible assets	47,626	-	47,626
Current assets	55,239	60,799	132,819
Current liabilities	(5,865)	-	(5,865)
Long-term liabilities	(97,000)	-	(97,000)
	<hr/>	<hr/>	<hr/>
	£16,781	£60,799	£77,580
	<hr/>	<hr/>	<hr/>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

**FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021**

17. ANALYSIS OF CHARITABLE FUNDS

	At 01.04.21 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31.12.21 £
Analysis of Movements in Unrestricted Funds					
General Funds	-	175,144	158,363	-	16,781
Total Unrestricted Funds	-	175,144	158,363	-	16,781
Analysis of Movements in Restricted Funds					
Church start up grant	-	10,000	-	-	10,000
Gift day	-	30,040	3,690	-	26,350
SDF building fund	-	76,700	76,700	-	-
SDF Seed fund	-	15,500	15,500	-	-
Student ambassador	-	30,400	5,951	-	24,449
Salary funding	-	67,252	67,252	-	-
WDBF fees	-	353	353	-	-
Total Restricted Funds	-	230,245	169,446	-	60,799
Total Funds	£-	£405,389	£327,809	£-	£77,580

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
OF TOTTON

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE PERIOD
1 APRIL 2021 TO 31 DECEMBER 2021

17. ANALYSIS OF CHARITABLE FUNDS (CONTINUED)

Unrestricted funds are funds which the PCC is free to spend on any of its activities. The PCC can, from time to time, designate unrestricted funds for particular purposes. The PCC may subsequently choose to re-designate unrestricted funds for another purpose.

Restricted funds are those which the PCC can only spend on purposes determined by the terms on which a fund is set up, typically as a trust fund.

Church Start Up Grant Fund was a grant received from the Church Revitalisation Trust, that we've set aside to fund the salary for a new post.

Gift Day Fund relates to funds raised at our Gift Day towards the cafe and terrace project, as part of the building works.

SDF Building Fund relates to grants received towards the building works.

SDF Seed Fund relates to a one-off grant as a church plant.

Student Ambassador Fund relates to funding received to fund the role of a Student Ambassador.

Salary Fund relates to the funding received from the Diocese for an initial 3 year period.

WDBF Fees Fund relates to fees collected which then need to be remitted to the Diocese.

18. RELATED PARTIES

The PCC's deanery synod representative, Stacey Brook, is married to one of our staff team. There have been no financial or other consequences arising from this potential conflict of interest.