

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2022**

Registered Charity Number: 1194967

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

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2022**

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

TRUSTEES ANNUAL REPORT

**FOR THE YEAR ENDED
31 DECEMBER 2022**

The trustees present their Annual Report and Financial Statements of The Parochial Church Council of the Ecclesiastical Benefice of Totton for the year ended 31 December 2022.

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 in the year are:

Incumbent: Reverend Alison Hill

Church Wardens: Eric Camp
Russell Dyer

**Deanery Synod
Representatives:** Julie Martin
Mike Martin

Secretary: Ellie Wickens

Electoral Roll officer: Jen Carter

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

**TRUSTEES ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE INFORMATION (CONTINUED)

Other Elected Members of the PCC:		Appointed
Reverend Alison Hill	Chair	22.05.22
Oliver Terry Hollman	Treasurer	22.05.22
Michael David Martin		22.05.22
Anthony Stevens		22.05.22
Daniel Gardner		22.05.22
Daniel Pitt		22.05.22
Stacey Brook		22.05.22
Anna Catherine Harwood		22.05.22
Julie Patricia Martin		22.05.22
Russell John Dyer		22.05.22
Stephen Hill		22.05.22
Michael Sumner		22.05.22
Lesley Grimm		22.05.22
Eric Camp		22.05.22
 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 YEAR ENDED
31 DECEMBER 2022**

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 year 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

Review of the Year

The church has grown considerably over the last year spiritually, numerically and in community engagement. Our focus in the last year has been to firmly establish a strong congregational base from which we can springboard our missional activities. We have launched 3 social engagement ministries and will launch another after Easter.

Fellowship Numbers

There were 91 members on the electoral roll as at 31.12.21. Of these, 41 live in the parish.

Average Sunday attendance during October was 124, with 270 attending for Christmas and 174 attending for Easter 2022.

Alpha

Alpha is a significant and impactful course with many attendees becoming Christians. During the year we had 62 adults and 19 youth attend Alpha.

Children's Work

Average attendance at Toddlers grew to 23 children, with accompanying adults. We launched Men Behaving Dadly, which has an average attendance of 7. Over 800 school children were impacted by our children's work during Q4.

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

**TRUSTEES ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Youth Work

The youth work grew to an average attendance of 12 young people in Q4.

Mid week services

An average of 12 people attended midweek communion.

Teams

At the end of the year, 85 people were serving on teams.

Baptisms

During 2022, 6 adults and 6 young people were baptised. A total of 7 babies and children were baptised during the year.

Recruitment

In May 2022, Anna Harwood was recruited as Operations Manager to replace Debbie Allen. In November 2022, Aaron Gonzalez was taken on as our Graphic Designer/Communications Lead.

Community Outreach

We continued to live stream Sunday services, to allow those who cannot attend in person, access to services.

We continued to support the local food bank, by collecting donations and delivering them to Testwood Baptist church for distribution.

We launched Renew Cafe in May 2022. Renew offers a quiet shared space to support wellbeing.

We launched Men Behaving Dadly in September 2022. The average attendance in 2022 was 7.

We supported Testwood Baptist Church as they ran the Totton Family Fun Day in June, which was attended by several thousand people.

We launched Bridge the Gap football and our Brew 92 cafe in the autumn term of 2022.

We raised funds for Love Your Neighbour for Christmas 2022 and had lots of volunteers helping to pack Christmas boxes.

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

**TRUSTEES ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

FINANCIAL REVIEW

The total funds received, including restricted and unrestricted, were £301,163, whilst expenditure was £307,319. This gave a small deficit in the year of £(6,156).

The total giving to unrestricted funds was £120,981. The total giving to restricted funds was £180,182. From this, £3565 was given to our Focus Fund, £8,124 to our Ukraine offering, £4,140 to Love Totton and £2,518 to Love Christmas.

The overall fund balances at 31 December 2022 were:

Unrestricted Funds	41,424
Restricted Funds	30,000
	<hr/>
Total Funds at 31 December 2022	£71,424
	<hr/>

At the end of 2022 66 people were giving regularly, an average of £27.63 per week.

The trustees are satisfied with the position at 31 December 2022.

David Mant from Abraham & Dobell was instructed to complete the end of year accounts for the parish. We thank Maven Accountants, for all their help and support during the year 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

We are planning to launch CAP Lifeskills for Totton in 2023. We plan to run Love Your Neighbour for Christmas 2023. Brew92 will continue, but will change from being a warm space, focusing on being a community cafe. We hope to run other projects alongside the community cafe, to provide a wider range of support.

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

**TRUSTEES ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

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. Church Wardens serve for one year terms, for a maximum of three years.

Governance

The PCC met 6 times during the year 2022. The standing committee met between meetings, and minutes of their meetings were received by the full PCC and discussed where necessary. At the first PCC meeting of the year, the members of the standing committee are nominated and agreed.

Trustee Induction and Training

New members are briefed by existing members as appropriate and the PCC meets regularly to discuss future plans.

Risk Management

The PCC was registered as a charity on 28 June 2022. 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.

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

**TRUSTEES ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

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 year.

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 14 May 2023 and signed on their behalf by:



**O HOLLMAN
TREASURER**



**R DYER
CHURCH WARDEN**

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE

OF TOTTON

FOR THE YEAR ENDED

31 DECEMBER 2022

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 year ended 31 December 2022.

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

14 May 2023

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

STATEMENT OF FINANCIAL ACTIVITIES

**FOR THE YEAR ENDED
31 DECEMBER 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 9 months 2021 £
INCOME					
Donations and legacies	2	113,006	172,299	285,305	371,422
Charitable activities	3	7,553	7,883	15,436	30,040
Other trading activities	4	392	-	392	-
Investment income	5	30	-	30	7
Other income	6	-	-	-	3,920
TOTAL INCOME		120,981	180,182	301,163	405,389
EXPENDITURE					
Raising funds		368	-	368	-
Charitable activities	7	95,970	210,981	306,951	327,809
TOTAL EXPENDITURE		96,338	210,981	307,319	327,809
NET INCOME LESS EXPENDITURE AND NET INCOME FOR THE YEAR		24,643	(30,799)	(6,156)	77,580
Transfers between funds	10	-	-	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		24,643	(30,799)	(6,156)	77,580
RECONCILIATION OF FUNDS					
Total funds brought forward		16,781	60,799	77,580	-
Total funds carried forward		£41,424	£30,000	£71,424	£77,580

The notes on pages 11 to 22 form part of these Financial Statements


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

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	11	39,222	47,626
TOTAL FIXED ASSETS		39,222	47,626
CURRENT ASSETS			
Stock		919	
Debtors	12	7,017	7,748
Cash at bank and in hand	13	129,177	125,071
TOTAL CURRENT ASSETS		137,113	132,819
LIABILITIES			
Creditors: Amounts falling due within one year	14	7,911	5,865
NET CURRENT ASSETS		129,202	126,954
TOTAL ASSETS LESS CURRENT LIABILITIES		168,424	174,580
CREDITORS: Amounts falling due after more than one year	15	97,000	97,000
NET ASSETS	17	£71,424	£77,580
THE FUNDS OF THE CHARITY	18		
Unrestricted income funds		41,424	16,781
Restricted income funds		30,000	60,799
TOTAL CHARITY FUNDS		£71,424	£77,580

Approved by the trustees on 14 May 2023 and signed on their behalf by:


.....
O HOLLMAN
TREASURER


.....
R DYER
CHURCH WARDEN

The notes on pages 11 to 22 form part of these Financial Statements

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

NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2022**

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.

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

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

**FOR THE YEAR ENDED
31 DECEMBER 2022**

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.

(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.

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

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

**FOR THE YEAR ENDED
31 DECEMBER 2022**

1. ACCOUNTING POLICIES (CONTINUED)

(d) Tangible Fixed Assets (Continued)

(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.

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.

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

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

**FOR THE YEAR ENDED
31 DECEMBER 2022**

1. ACCOUNTING POLICIES (CONTINUED)

(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 2022 £	Total Funds 9 Months 2021 £
Planned giving	82,813	-	82,813	45,510
Income Tax recoverable on planned giving	21,157	25	21,182	10,175
Gifts and collections	9,036	25	9,061	30,097
Other donations	-	22,647	22,647	131,688
Grants	-	149,602	149,602	153,952
	<hr/>	<hr/>	<hr/>	<hr/>
	£113,006	£172,299	£285,305	£371,422

There were no donated services and facilities receivable which could be quantified in the year (2021 - none).

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 9 Months 2021 £
Gift day	7,001	3,718	10,719	30,040
Other Church activities	552	4,165	4,717	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£7,553	£7,883	£15,436	£30,040

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

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

**FOR THE YEAR ENDED
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 9 Months 2021 £
Merchandise sales	£392	£-	£392	£-

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 9 Months 2021 £
Bank interest	30	-	30	7
	£30	£-	£30	£7

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 9 Months 2021 £
Insurance claim	-	-	-	3,920
	£-	£-	£-	£3,920

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

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

**FOR THE YEAR ENDED
31 DECEMBER 2022**

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 9 Months 2021 £
Grants	-	72,487	72,487	97,269
Parish share	13,527	-	13,527	13,500
Clergy and staff expenses	7,746	-	7,409	1,787
Church running expenses	25,652	-	25,652	7,267
Church maintenance	2,553	-	2,553	98,997
Upkeep of services	13,217	1,468	14,685	10,250
Salaries and staff costs	(5,000)	107,312	102,649	67,621
Other church activities and events	10,037	28,949	38,986	8,445
Support costs	25,646	765	26,411	14,280
Governance	2,592	-	2,592	8,393
	<hr/>	<hr/>	<hr/>	<hr/>
	£95,970	£210,981	£306,951	£327,809
	<hr/>	<hr/>	<hr/>	<hr/>

8. 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	17,766	-	17,766	Usage
Professional fees	-	2,592	2,592	Usage
Depreciation of tangible assets	8,404	-	8,404	Usage
Bank charges	241	-	241	Usage
	<hr/>	<hr/>	<hr/>	
	£26,411	£2,592	£29,003	
	<hr/>	<hr/>	<hr/>	

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

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

**FOR THE YEAR ENDED
31 DECEMBER 2022**

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

	2022	9 Months
	£	2021
		£
Wages and salaries, including Social Security costs and pension	£102,649	£67,621

The average number of employees during the year was 5.

Related Party Transactions

During 2022, the following amounts were reimbursed to members of the PCC:

Dan Gardner £4426.29 (staff member)
 Anna Harwood £4600.01 (staff member)
 Ali Hill £2868.31 (Vicar)
 Oliver Hollman £548.08 (Treasurer)
 Tony Stevens £279.41

These figures were unusually high during the year ended 31 December 2022, as during the first part of the year the PCC was waiting to receive bank debit cards. Hence invoices had to be paid by staff and subsequently reimbursed. None of the above related expenses were incurred in their role as members of the PCC.

Donated Services

During the year ended 31 December 2022, 95 individuals served on teams, serving a total of 1,436 times over the course of the year.

10. TRANSFERS

There were no transfers between the funds in the year.

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

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

**FOR THE YEAR ENDED
31 DECEMBER 2022**

11. TANGIBLE ASSETS

	Office Equipment £	Computer Equipment £	Moveable Church Furnishings £	Total £
Cost				
At 1 January 2022	100	8,094	47,837	56,031
	—	—	—	—
	100	8,094	47,837	56,031
	—	—	—	—
Depreciation				
At 1 January 2022	15	1,214	7,176	8,405
Charge for the year	15	1,214	7,175	8,404
Eliminated on disposal	-	-	-	-
	—	—	—	—
	30	2,428	14,351	16,809
	—	—	—	—
Net Book Values				
At 31 December 2022	£70	£5,666	£33,486	£39,222
	—	—	—	—
At 31 December 2021	£85	£6,880	£40,661	£47,626
	—	—	—	—

12. DEBTORS

	2022 £	2021 £
Other debtors	5,249	6,496
Prepayments	1,768	1,252
	—	—
	£7,017	£7,748
	—	—

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
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**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

13. CASH AT BANK AND IN HAND

	2022	2021
	£	£
Cash at bank	128,838	124,739
Petty cash	339	332
	<hr/>	<hr/>
	£129,177	£125,071
	<hr/>	<hr/>

14. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Other creditors	3,368	4,323
Accruals	4,543	1,542
	<hr/>	<hr/>
	£7,911	£5,865
	<hr/>	<hr/>

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

	2022	2021
	£	£
Loan	97,000	97,000
	<hr/>	<hr/>
	£97,000	£97,000
	<hr/>	<hr/>

During the year 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.

16. FINANCIAL INSTRUMENTS

Financial instruments measured at amortised cost comprise the following:

	2022	2021
	£	£
Financial assets that are debt instruments	7,017	7,748
Financial liabilities that are debt instruments	7,911	5,865
	<hr/>	<hr/>

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

**FOR THE YEAR ENDED
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17. ANALYSIS OF NET ASSETS BY FUND

	General Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tangible assets	39,222	-	39,222	47,626
Current assets	107,113	30,000	137,113	132,819
Current liabilities	(7,911)	-	(7,911)	(5,865)
Long-term liabilities	(97,000)	-	(97,000)	(97,000)
	£41,424	£30,000	£71,424	£77,580

18. ANALYSIS OF CHARITABLE FUNDS

	At 01.01.22	Incoming Resources	Outgoing Resources	Transfers	At 31.12.22
	£	£	£	£	£
Analysis of Movements in Unrestricted Funds					
General Funds	16,781	120,981	96,338	-	41,424
Total Unrestricted Funds	16,781	120,981	96,338	-	41,424
Analysis of Movements in Restricted Funds					
Church start up grant	10,000	-	10,000	-	-
Gift day	26,350	25	20,507	-	5,868
SDF building fund	-	43,700	43,700	-	-
Student ambassador	24,449	210	8,842	-	15,817
Salary funding	-	98,077	98,077	-	-
WDBF fees	-	748	748	-	-
AV building works fund	-	5,000	1,507	-	3,493
Comms fund	-	10,000	10,000	-	-
Focus fund	-	3,565	720	-	2,845
Grants fund	-	2,825	2,075	-	750
Love Christmas fund	-	2,518	2,518	-	-
Love Totton fund	-	4,140	2,913	-	1,227
Youth fund	-	1,250	1,250	-	-
Ukraine	-	8,124	8,124	-	-
Total Restricted Funds	60,799	180,182	210,981	-	30,000
Total Funds	£77,580	£301,163	£307,319	£-	£71,424

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

**FOR THE YEAR ENDED
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18. 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.

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.

AV Building Works Fund was a grant received from the Diocese, to fund training and improvements in our AV and sound systems.

Comms is a donation received from a private individual, that is set aside to fund our Comms role.

Focus (Support) Fund was set up to enable us to support individuals to attend the annual Focus event. Discussions around further support are ongoing.

Grants Fund includes a £1,825 energy grant from the Diocese and a £1,000 Warm Spaces grant from New Forest District Council (NFDC) to help fund our Brew92 cafe.

Love Christmas Fund relates to funds raised to give away gift boxes to local people in need.

Love Totton Fund relates to funds raised at our Gift Day in May, towards our Love Totton outreach projects.

Youth Fund is a one-off gift to purchase equipment for the new youth group.

Ukraine relates to money raised for the crisis in Ukraine and forwarded to Alpha International.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL BENEFICE
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**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

19. RESTRICTED FUNDS FUTURE DEVELOPMENTS

The PCC applied for a grant in December 2022 for innovation funding for The Pillar Project on behalf of the Archbishop's Council. The funding was for a three-year project commencing in 2023, with the first funding to be received in 2023. The project will end in 2025.

The funding will be for £249,992 and the money will be restricted for use on The Pillar Project only. The income from this fund will be recognised when the activity for the project is delivered over the three-year period. As such, no income has been recognised in this year's Accounts to 31 December 2022.

20. RELATED PARTIES

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