

**THE PAROCHIAL CHURCH COUNCIL OF
THE PARISH OF TOTTON AND CALMORE**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2023**

Registered Charity Number: 1194967

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2023**

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THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE**TRUSTEES ANNUAL REPORT****FOR THE YEAR ENDED
31 DECEMBER 2023**

The trustees present their Annual Report and Financial Statements of The Parochial Church Council of the Parish of Totton and Calmore for the year ended 31 December 2023.

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 Parish of Totton and Calmore

Registered Charity Number: 1194967

The PCC is a charity and registered with the Charity Commission on 28 June 2022.

The Parochial Church Council of the Parish of Totton and Calmore is the charity name of the Parishes of St Wins, Totton and St Anne's, Calmore.

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: Anna Harwood

Electoral Roll officer: Jen Carter

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE

TRUSTEES ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

REFERENCE AND ADMINISTRATIVE INFORMATION (CONTINUED)

Other Elected Members of the PCC:	Role	Appointed	Appointment Ended
Rev Alison Elizabeth Hill	Chair	22.05.22	
Anna Catherine Harwood	Secretary	22.05.22	
Elaine Pitt	Treasurer	14.05.23	
Andrew Barnett		14.05.23	
Stacey Brook		22.05.22	14.05.23
Eric Camp		22.05.22	
Rebecca Cooke		14.05.23	
Natasha Duke		14.05.23	
Russell John Dyer		22.05.22	
Daniel Gardner		22.05.22	14.05.23
Lesley Grimm		22.05.22	
Pamela Hall		14.05.23	
Stephen Hill		22.05.22	
Oliver Terry Hollman		22.05.22	14.05.23
Gillian Houghton		14.05.23	
Julie Patricia Martin		22.05.22	
Michael David Martin		22.05.22	
Daniel Pitt		22.05.22	
Valerie Roach		14.05.23	
Anthony Stevens		22.05.22	
Michael Sumner		22.05.22	14.05.23

Our Advisors:

Accountant: Andrew Long
Maven Accountants
71-75 Shelton Street
Covent Garden
London
WC2H 9JQ

Independent Examiner: Abraham & Dobell
230 Shirley Road
Southampton
SO15 3HR

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE**TRUSTEES ANNUAL REPORT
(CONTINUED)****FOR THE YEAR ENDED
31 DECEMBER 2023****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.

In 2023, we became the Parish of Totton and Calmore, and the church of St Annes, in Calmore, joined our parish.

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**

This has been a year of consolidation and growth within our church community. We have deepened and extended our missional engagement within the community and have seen a number of projects provide a conduit of newcomers coming to church on a Sunday morning. We saw record numbers of people attend Christmas and Easter events.

Fellowship Numbers

There were 141 members on the electoral roll as at 31.12.23. Of these, over 65 live in the parish.

Average Sunday attendance during October was 161, with 385 attending for advent and 430 attending on Christmas Eve and Christmas Day and 237 attending for Easter 2023.

Alpha

Alpha continues to be a significant and impactful course with many attendees becoming Christians. During the year we had 43 adults attend Alpha.

Children's Work

Average attendance at Toddlers grew to over 40 children, with accompanying adults.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE**TRUSTEES ANNUAL REPORT
(CONTINUED)****FOR THE YEAR ENDED
31 DECEMBER 2023****ACHIEVEMENTS AND PERFORMANCE (CONTINUED)****Youth Work**

The Friday youth work grew to 23 young people, with an average attendance of 14 young people in Q4.

Mid-week services

An average of 14 people attended midweek communion.

Teams

At the end of the year, 109 people were serving on teams.

Baptisms

During 2023, 11 adults were baptised. A total of 5 babies and children were baptised during the year.

Recruitment

In April 2023, Georgia Hart became The Pillar lead and Tori Wills joined us as The Pillar co-lead. In August 2023 Elaine Pitt was recruited as Pastoral Lead. In September Leah Demirgil was recruited as Kids and Families Worker, to replace Jon Brook.

Dave Smith, joined as a curate in 2022 and left to move abroad in August 2023.

Emma Seebaran was recruited in October, as Operations and Admin Assistant.

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 and has seen attendance grow steadily.

We ran Bridge the Gap football until summer 2023, and our Brew 92 cafe continued to be open on Monday and Tuesday mornings..

We raised funds for Love Your Neighbour for Christmas 2023 and had lots of volunteers helping to pack Christmas boxes.

We ran a CAP Life Skills course in Autumn 2023, with 6 people attending.

We launched The Pillar Project and we started informal conversations with another local church to launch a second Pillar Project.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE**TRUSTEES ANNUAL REPORT
(CONTINUED)****FOR THE YEAR ENDED
31 DECEMBER 2023****FINANCIAL REVIEW**

In 2023, total giving to unrestricted funds was £160,058. A total of £11,063 was given to our Gift Day for Calmore, £7,633 to our Love Christmas offering. At the end of 2023, there were 85 planned givers, giving an average of £26.12 per week.

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 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. The PCC also has current accounts with CAF and Lloyds and investments held in a CCLA CBF deposit 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 a social supermarket in 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing Document**

The Parochial Church Council of the Parish of Totton and Calmore (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 Parish of Totton and Calmore 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 and Church Wardens serve for one year terms, for a maximum of three years.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE**TRUSTEES ANNUAL REPORT
(CONTINUED)****FOR THE YEAR ENDED
31 DECEMBER 2023****STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)****Governance**

The PCC met 6 times during the year. The standing committee met between meetings, and minutes of their meetings were received by the full PCC and discussed where necessary.

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 2021. The PCC has worked on building risk management and safeguarding risk management. Any new major risks to which the charity is exposed will continue to be identified by the trustees and systems or procedures established to manage those risks.

Organisational Structure

The PCC of the Parish of Totton and Calmore has the responsibility of promoting the Ecclesiastical Parish of Totton and Calmore, the whole mission of the church, pastoral, evangelistic, social and ecumenical . It also has responsibilities for maintenance for St Wins and St Anne's.

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 year.

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 PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE

**TRUSTEES ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2023**

RESPONSIBILITIES OF THE TRUSTEES (CONTINUED)

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 21 April 2024 and signed on their behalf by:



.....
**E PITT
TREASURER**



.....
**R DYER
CHURCH WARDEN**

INDEPENDENT EXAMINER'S REPORT**TO THE TRUSTEES OF****THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE****FOR THE YEAR ENDED
31 DECEMBER 2023**

I report to the charity trustees on my examination of the accounts of the Parochial Church Council of the Parish of Totton and Calmore, (the charity) for the year ended 31 December 2023.

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

21 April 2024

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE

STATEMENT OF FINANCIAL ACTIVITIES

**FOR THE YEAR ENDED
31 DECEMBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME					
Donations and legacies	2	160,058	152,178	312,236	285,305
Charitable activities	3	5,705	23,317	29,022	15,436
Other trading activities	4	78	-	78	392
Investment income	5	2,406	-	2,406	30
TOTAL INCOME		168,247	175,495	343,742	301,163
EXPENDITURE					
Raising funds		135	-	135	368
Charitable activities	6	124,144	170,467	294,611	306,951
TOTAL EXPENDITURE		124,279	170,467	294,746	307,319
NET INCOME LESS EXPENDITURE AND NET INCOME FOR THE YEAR		43,968	5,028	48,996	(6,156)
Transfers between funds	9	-	-	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		43,968	5,028	48,996	(6,156)
RECONCILIATION OF FUNDS					
Total funds brought forward		41,424	30,000	71,424	77,580
Total funds carried forward		£85,392	£35,028	£120,420	£71,424

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

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE

BALANCE SHEET

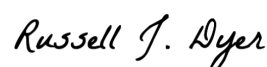
AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	10	28,016	39,222
TOTAL FIXED ASSETS		28,016	39,222
CURRENT ASSETS			
Stock		784	919
Debtors	11	4,265	7,017
Cash at bank and in hand	12	194,911	129,177
TOTAL CURRENT ASSETS		199,960	137,113
LIABILITIES			
Creditors: Amounts falling due within one year	13	10,556	7,911
NET CURRENT ASSETS		189,404	129,202
TOTAL ASSETS LESS CURRENT LIABILITIES		217,420	168,424
CREDITORS: Amounts falling due after more than one year	14	97,000	97,000
NET ASSETS	16	£120,420	£71,424
THE FUNDS OF THE CHARITY	17		
Unrestricted income funds		85,392	41,424
Restricted income funds		35,028	30,000
TOTAL CHARITY FUNDS		£120,420	£71,424

Approved by the trustees on 21 April 2024 and signed on their behalf by:



.....
E PITT
TREASURER



.....
R DYER
CHURCH WARDEN

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

NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2023**

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 PARISH OF TOTTON AND CALMORE

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 DECEMBER 2023

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 PARISH OF TOTTON AND CALMORE

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 DECEMBER 2023

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 PARISH OF TOTTON AND CALMORE

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 DECEMBER 2023

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 2023 £	Total Funds 2022 £
Planned giving	103,402	2,057	105,459	82,813
Income Tax recoverable on planned giving	26,440	3,233	29,673	21,182
Gifts and collections	15,867	-	15,867	9,061
Other donations	14,349	16,486	30,835	22,647
Grants	-	130,402	130,402	149,602
	£160,058	£152,178	£312,236	£285,305

There were no donated services and facilities receivable which could be quantified in the year (2022 - none).

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Gift day	-	16,714	16,714	10,719
Other Church activities	5,705	6,603	12,308	4,717
	£5,705	£23,317	£29,022	£15,436

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Merchandise sales	£78	£-	£78	£392

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank interest	2,406	-	2,406	30
	£2,406	£-	£2,406	£30

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grants	-	860	860	72,487
Parish share	18,527	-	18,527	13,527
Clergy and staff expenses	5,893	2,380	8,273	7,409
Church running expenses	31,005	-	31,005	25,652
Church maintenance	9,205	(2,368)	6,837	2,553
Upkeep of services	15,818	5,160	20,978	14,685
Salaries and staff costs	-	137,273	137,273	102,649
Other church activities and events	11,221	27,162	38,383	38,986
Support costs	30,362	-	30,362	26,411
Governance	2,113	-	2,113	2,592
	£124,144	£170,467	£294,611	£306,951

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 DECEMBER 2023

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	18,866	-	18,866	Usage
Professional fees	-	2,113	2,113	Usage
Depreciation of tangible assets	11,206	-	11,206	Usage
Bank charges	290	-	290	Usage
	<hr/>	<hr/>	<hr/>	
	£30,362	£2,113	£32,475	
	<hr/>	<hr/>	<hr/>	

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

	2023 £	2022 £
Wages and salaries, including Social Security costs and pension	£137,273	£102,649
	<hr/>	<hr/>

The average number of employees during the year was 5.

Related Party Transactions

During 2023, the following amounts were reimbursed to members of the PCC:

Anna Harwood	£1,907
Elaine Pitt	£110
Rev Alison Hill	£988

Donated Services

During the year ended 31st December 2023, 109 people were serving on teams.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 DECEMBER 2023

9. TRANSFERS

There were no transfers between the funds in the year.

10. TANGIBLE ASSETS

	Office Equipment £	Computer Equipment £	Moveable Church Furnishings £	Total £
Cost				
At 1 January 2023	100	8,094	47,837	56,031
	—	—	—	—
At 31 December 2023	100	8,094	47,837	56,031
	—	—	—	—
Depreciation				
At 1 January 2023	30	2,428	14,351	16,809
Charge for the year	20	1,619	9,567	11,206
	—	—	—	—
At 31 December 2023	50	4,047	23,918	28,015
	—	—	—	—
Net Book Values				
At 31 December 2023	£50	£4,047	£23,919	£28,016
	—	—	—	—
At 31 December 2022	£70	£5,666	£33,486	£39,222
	—	—	—	—

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 DECEMBER 2023

11. DEBTORS

	2023 £	2022 £
Other debtors	2,388	5,249
Prepayments	1,877	1,768
	<hr/>	<hr/>
	£4,265	£7,017
	<hr/>	<hr/>

12. CASH AT BANK AND IN HAND

	2023 £	2022 £
Cash at bank	194,680	128,838
Petty cash	231	339
	<hr/>	<hr/>
	£194,911	£129,177
	<hr/>	<hr/>

13. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Other creditors	5,306	3,368
Accruals	5,250	4,543
	<hr/>	<hr/>
	£10,556	£7,911
	<hr/>	<hr/>

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 DECEMBER 2023

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

	2023 £	2022 £
Loan	97,000	97,000
	£97,000	£97,000

During the year ended 31 December 2021, the Parochial Church Council of the Ecclesiastical Benefice of Totton inherited 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:

	2023 £	2022 £
Financial assets that are debt instruments	4,265	7,017
Financial liabilities that are debt instruments	10,556	7,911

16. ANALYSIS OF NET ASSETS BY FUND

	General Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Tangible assets	28,016	-	28,016	39,222
Current assets	164,932	35,028	199,960	137,113
Current liabilities	(10,556)	-	(10,556)	(7,911)
Long-term liabilities	(97,000)	-	(97,000)	(97,000)
	£82,392	£35,028	£120,420	£71,424

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 DECEMBER 2023

17. ANALYSIS OF CHARITABLE FUNDS

	At 01.01.23 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31.12.23 £
Analysis of Movements in Unrestricted Funds					
General Funds	41,424	153,898	113,044	-	82,278
St Anne's Church	-	14,349	11,235	-	3,114
Total Unrestricted Funds	41,424	168,247	124,279	-	85,392
Analysis of Movements in Restricted Funds					
Curate replacement grant	-	4,693	4,693	-	-
Gift day	5,868	6	5,874	-	-
SDF building fund	-	-	(2,395)	-	2,395
Student ambassador	15,817	-	2,163	-	13,654
SDF Salary funding	-	85,612	85,612	-	-
WDBF fees	-	2,310	2,310	-	-
AV building works fund	3,493	-	1,615	-	1,878
Comms fund	-	10,000	10,000	-	-
Focus fund	2,845	250	2,850	-	245
Grants fund	750	-	750	-	-
Love Christmas fund	-	7,633	7,633	-	-
Love Totton fund	1,227	-	1,227	-	-
Ukraine	-	110	110	-	-
Gift day - blinds and bibles	-	4,200	4,200	-	-
Gift day - TV screen	-	3,135	3,135	-	-
Gift day - Calmore	-	11,063	-	-	11,063
St Anne's maintenance fund	-	3,816	27	-	3,789
The Pillar innovation fund	-	40,096	40,096	-	-
The Pillar private fund	-	2,571	567	-	2,004
Total Restricted Funds	30,000	175,495	170,467	-	35,028
Total Funds	£71,424	£343,742	£294,746	£-	£120,420

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.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)FOR THE YEAR ENDED
31 DECEMBER 2023

17. ANALYSIS OF CHARITABLE FUNDS (CONTINUED)

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.

Curate Replacement Grant Fund was a grant received to enable us to replace the role of curate.

Gift Day Fund relates to funds raised at our Gift Day towards the cafe and terrace project, as part of the building works. In 2023, funds were raised to support outreach work in Calmore.

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.

SDF Salary Fund relates to the funding received from the Diocese to cover salary costs for specific roles.

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.

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 2022, towards our Love Totton outreach projects.

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

Gift Day - Blinds and Bibles Fund was to fund window blinds and to purchase bibles.

Gift Day - TV Screen Fund was to help fund the two gallery TV screens.

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

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF TOTTON AND CALMORE**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)****FOR THE YEAR ENDED
31 DECEMBER 2023****17. ANALYSIS OF CHARITABLE FUNDS (CONTINUED)**

St Anne's Maintenance Fund relates to restricted funds brought in from St Anne's church, which can only be spent on the maintenance and fabric of the building.

The Pillar Innovation Fund relates to grant funding for The Pillar Innovation Project.

The Pillar Private Fund relates to private funds given for use by the Pillar Project.

18. RESTRICTED FUNDS FUTURE DEVELOPMENTS

In December 2022 the PCC was awarded funding up to £249,992 for innovation funding for the Pillar Project. The funding is for a three year project starting in April 2023 and ending in March 2026.

19. RELATED PARTIES







PCC members Anna Harwood and Elaine Pitt are also staff members. Dan Pitt is married to Elaine Pitt. Steve Hill is married to Rev Alison Hill.

During the financial year 2023, a total of £109.60 was paid in travel and expenses claims to Elaine Pitt and £1,906.84 in travel and expenses claims was paid to Anna Harwood.

A total of £988.18 in expenses and travel claims was paid to Rev Alison Hill.

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