



# 2023 Report and Accounts for the Parochial Council of St Paul's Church, Stockton

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For the APCM 21 May 2023

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## Vicar's Report – Paul Arnold

### *Aim and Purposes*

St Paul's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Paul Arnold, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church Building.

Our aim as a parish revitalisation project, is to ensure a strong foundation for the church in this parish for the foreseeable future. Seeking to be the 'beating heart of God's love in Stockton.' This means that as we gather and go through the week we follow a rhythm like a heartbeat that helps us to be present in our communities as missional disciples in our everyday lives. Bringing our homes and communities into ever greater relationship with Jesus.

### *Objectives and Activities*

To help the church in this aim we have developed key values that form the basis of our decision-making; we believe that by following these core values we can ensure the growth that our vision entails. We are all:

- God's Family – We see all people as part of God's family and seek to honour the image of God in everyone and helping all to come to know God as Father; we also see one another as part of the church family, treating one another as brothers and sisters.
- Spirit Led – We are led by the Holy Spirit and seek to enable people to be led by the Holy Spirit in their personal lives through prayer, listening to God and taking steps of faith. We believe in the power of the Holy Spirit at work today in healing and miracles and we seek to be obedient to his call.
- Jesus Centred – We are all disciples of Jesus, seeking to follow his example of love and service in our everyday lives as we help others to follow him. We seek to learn about him through study and be like him in service.

This means that we get to be:

- All In – We are all committed to the mission that God leads us on here in Stockton and as people who rely on God we take bold steps that require faith, as individuals we give wholeheartedly into this mission in how we live, service and finances.
- All Real – We are honest about who we are and how we are, maintaining authenticity in our relationships and finding ways to support one another in times of difficulty as well as celebrating with one another in times of joy.

- All Can Play – We are all able to participate in the life of the church and seek to find ways to allow and to value the contributions of all.

## *Achievements and Performance*

This year we have focussed mainly on reaching new people for Jesus and in particular children and young people. Our goals have been to:

- Build up our toddler worship on a Tuesday establishing a strong team and growing in number and discipleship;
- Challenge poverty and isolation through warm spaces in the building and outside;
- Energise church growth through embedding a culture of invitation and welcome.

Nearly two years on from our launch in Pentecost 2021 it is great to see how God has brought these goals to fruition together alongside the faithful work of our church teams. The toddler team has gone from strength to strength and our youth club, whilst paused to reconfigure, has been successful at reaching our local young people particularly those at the end of their time in primary school.

Our warm spaces work through mission outreach in Oasis and Warm Spaces in the Church Building have been a great exercise in taking steps in obedience. We should celebrate the risks that we take and what we can draw from this for our next steps.

I have been particularly encouraged by how we as a church have been a welcoming and inviting church throughout 2022. When new people join us for worship it is consistently the feedback that I hear. We need to be a church where everyone is welcomed by everyone just as Jesus welcomes us. So seeing this in action both in how we have grown together as a congregation and as new people have joined us has been wonderful to watch.

There are some challenges for us in this. Some are about doing more and ‘turning up the volume’ on some stuff. We are great at welcoming people as part of a Sunday service, can the same welcome be extended to sharing our home spaces? I would love to see people beginning to open up their homes to one another through the week extending that radical hospitality that we see in the Bible and that we see on a Sunday.

As such, I want to encourage each of us to join a life group if we can. Currently we have one active life group on a Friday afternoon, but we have scope for two or three more this year. They help us to become more accountable to one another as disciples through the week and help us to provide spaces where people can feel welcome. I will be looking for people to host and lead these this year. If you feel a call to host something, then let’s talk.

We have had a challenge in terms of staffing, having lost our administrative staff last summer. Big thanks to Stuart for the work that he had done, and for everybody who filled in all the gaps until Liz was able to step into the breach at the beginning of the year and doing that awful job of working for your husband! At the time of writing this we have advertised for a new administrator and would urge us all to pray for the right person or persons to come forward.

We are now looking at continuing our re-ordering work with plans to make the baptistry area structurally sound, to renovate our office space, create a ministry room for youth work and to install a new kitchen and toilets so that we can serve our growing congregation. These are good problems to have but require time and effort as well as a significant amount of funding.

Our final challenge comes as we understand what it means to be disciples together, we read in Acts that the disciples pooled their resources and gave to those as had need. We are facing a challenge in the cost of living crisis, as it has had an effect on us all, it has also had an effect on us as a church. Our funding from the central church runs out in 2026 and we begin contributing our own funds from next year. Our average giving per head per week is approximately £7.63, the actual costs per head of keeping this church going (including ministry costs through parish share) equate to £14.46 per week. We currently meet this shortfall through grants and legacies, but these are not available forever. Simply to maintain our activity beyond our SDF envelope running out (2026), to meet this shortfall we could:

1. Grow by 150 giving members in the next two years – at our current rate of growth this is not out of the realms of possibility but it is a push.
2. Each review and increase our individual giving – where we aren't giving through Parish Giving Scheme, consider doing so as this is the most efficient way of doing it.
3. Seek grants and funds from outside.
4. Pray that God will provide from the above and from elsewhere for the needs that we have.

Of course, the reality is that all of this is needed to ensure we are stewarding our resources as church wisely. But we should never fear because we know that God is with us and will provide in the midst of our needs.

It is at this point that I want to say a huge thank you to everyone in this church family. All of you are giving of your time and skills in a huge way, and it is this above all else which makes this church family special. At a time when overall attendance and volunteering is going down in the world around us, it is very much on the up here and that is down to how God is using you to build His Kingdom here.

I particularly want to personally thank everyone who is on a rota in this church, in whatever way. We held a leaders' dinner just before Holy Week to say thank you to you as you often

go unnoticed and often are working your socks off to make services and other aspects of church life happen. Thank you to our PCC members, whose time spent in evening meetings making key decisions and providing excellent support and counsel has been incredibly valuable to the life of this church and to our Staff Team who have helped on the ground to develop our leaders and see outreach happen.

### *PCC and Activities*

As a PCC we have met throughout the year and experimented with structuring what has been discussed differently: creating separate mission and discipleship, and buildings and finance meetings alongside meetings that focus on the PCC 'business' of governance. This was to gain some more time to chew over some of the more difficult subjects and ensure that decisions were made. As a result, a Pastoral Care team has been created whose remit will be to assist in ensuring a good level of care across the church family.

The PCC will be saying a fond farewell to Julie Collins this year who has served as treasurer for a long time at St Paul's. We hope that she is able to enjoy the rest and that her replacement will be able to pick up the reigns of treasurer well.

We will also be saying a very big thank you to both Richard Spratt and Faye Thompson who have served amazingly as Church Wardens from the inception of the revitalisation to now, having stepped in at an incredibly challenging time for the church in the middle of transition to a revitalisation and managed that transition incredibly well. Both have been a great source of support and wise counsel for me as the vicar, and they have kept the ship more than steady through some really difficult times.

### *Deanery Synod – John Eyles*

Most of the Deanery Synod meetings I managed to attend were interesting and informative; of note was the Diocesan "state of the nation" report which included plans and funding to sustain the existing whilst actively promoting outreach to the young. Unfortunately, I was not able to attend the excellent presentation on prayer spaces in schools given by Deb Hird.

Representation on the Deanery Synod is important for our church. In these changing and challenging times, it is the first level at which motions can be raised for General Synod, and evangelical churches are historically poor at involving themselves in this process.

## Building and Fabric – Faye Thompson and Richard Spratt

### *Fabric Report*

This past year has seen us continue with the re-ordering of the church, which is still very much a work in progress, and beginning to plan the ongoing development of the building to serve our church family as we grow into the space.

These plans include:

- Creating a Church Office in the former Vicar's Vestry,
- Re-purposing the Choir Vestry into a comfortable and relaxing space, which can be used for youth work and as a social space,
- Phase Two building works to provide an updated kitchen and an increased number of toilets, without losing any of the Hall space. This phase will also include updating the heating and lighting in the Hall,
- Refurbishment of the Baptistry (in 2021 estimate cost £35,000),
- Roofing repairs on the Lady Chapel roof (in 2021 estimate cost £14,000).

During the year, we have completed annual maintenance requirements, repairs, and some of the outstanding Phase One building works, including dealing with ongoing snagging issues.

### *Annual Maintenance*

- Lightning Protection Inspection and Test Certificate issued by Stone Technical,
- Guttering Inspection and Clean by Stone Technical Services Group Ltd,
- Organ Maintenance and Service: Brian Brighton serviced and completed remedial works.

### *Repairs and Upkeep*

- The grounds have been maintained between spring and autumn by a garden company,
- A cleaning company has done periodic cleaning of the building with additional cleaning by church members,
- Decanting of shelving from the choir vestry into the Lady Chapel, to help with planning for the new office space and choir vestry updating.

### *Building Works*

- Patio and fire escape route: the patio and path have been installed to provide a fire escape route from the main body of the church. The landscaping will be completed once the weather improves.
- Managing ongoing snagging issues from the Phase One Building work, i.e., lighting, external handrails fixing, flooring

### *Fixtures and Fittings*

- Agreed on and ordered new tables and chairs for the children and youth work (received in 2023),
- Agreed on and ordered new fabric chairs for church (received in 2023),

Thank you to everyone who has helped and supported with the work and ongoing planning! Volunteers always welcome.

## *Faculty Status*

### *2020-053913 Reordering, including GSHP Underfloor Heating, Glazing and Hall Modifications*

Created	Saturday 15 Aug 2020	Status	Faculty works completed
Details	Phase One work completed		

### *2020-056282 Loose asbestos removal and drain works*

Created	Friday 13 November 2020	Status	Public Notice
Details	Retrospective faculty for urgent work. Public notice was on the door at beginning of December 2022, and no one objected. DAC to sign off		

### *2021-066817 Conversion of vicar's vestry and passage into an office space*

Created	Tuesday 02 Nov 2021	Status	Post determination List B
Details	Closed – as work can be completed with Archdeacon permission (granted)		

### *2022-069317 Roofing Works to Lady Chapel*

Created	Monday 31 Jan 2022	Status	Abandoned
Details	Now included as part of 2022-069312		

### *2022-069312 Replacement of Baptistry bay window and roof construction and replacement roof covering to Lady Chapel*

Created	Monday 31 Jan 2022	Status	Await applicant completion of the petition form
Details	To proceed we need the funding and possibly planning permission from Stockton BC.		

Richard has continued to monitor, update and apply for any faculties as required throughout the year. We have also worked closely with Martin Howard, Buildings for Mission Secretary and DAC for any advice about the building, if a faculty is required and our future developments.

## *Mission & Pastoral Care*

During the year, we have continued to grow as a church family and have seen new people and families join us. This January 2023 a new Pastoral Care Team was established to ensure that we can keep a good level of pastoral care for those that need it and we are already seeing fruit from that. If you are in need or you know someone in our church family who might be in need of a visit, or for some more practical help then do get in touch with our vicar who leads the pastoral team.

We now have several well-established events ranging from the Toddler Group, Youth Club, a Life Group and the monthly Coffee Mornings. During the year, we have held Alpha Courses, both as part of the Sunday morning services and as the baptismal preparation course.



We have also held some church family socials throughout the year, including a Harvest Supper and Ceilidh, Tear Fund Big Quiz and a Platinum Jubilee themed street party at one of the coffee mornings. We have also supported the Children's Society and the Macmillan Big Coffee Morning, where we have used our regular Saturday morning coffee to support these charities. We have also hosted two concerts by Bella Canta Ladies Choir, a Summer Concert saw them joined by the Cobweb Orchestra and a Christmas Concert with Rhapsody Choir.

As ever, we engaged wholeheartedly in both the Samaritan's Purse Operation Christmas Child shoebox collections and Harvest. Both provided much needed food and items to people at home and abroad and our prayers and love go with them too. A huge thank you to Julie Collins for organising our Operation Christmas Child contributions!

During the past year, we have held baptisms and weddings and are delighted to share in these happy and joyful occasions. We have also conducted funerals, giving us the opportunity to provide support and comfort to those families in their time of need.

Our life group has also taken on the missional challenge of planting a community café space called "Oasis" in the Newtown Resource Centre. This is in their life group report but it is great to see missional zeal moving into our communities to reach people for Jesus, and we are praying as they pause to discern what the next steps are for that.

Thank you to everyone who has helped and supported the various events and services throughout the year. We would also welcome ideas and volunteers to help with planning and holding fundraising events.

## Safeguarding – Geraldine Donegan

Safeguarding is embedded into the daily life of St Paul's. We have responded to the changing needs of our parishioners and the needs of those in our local community who have come into contact with our church, as our church has grown over the last year.

There have been eleven new 'causes for concern'. This means that a record is made of a situation where someone may be harmed and so awareness is raised. Immediate active intervention is not always needed. Sometimes pastoral support is helpful in avoiding a real crisis and safeguarding at St Paul's aims to be pastorally sensitive. Sometimes the safest and most effective way forward is to work closely with professional safeguarding services to keep people safe.

As Parish Safeguarding Officer, (PSO) I have aimed to work closely with the Diocesan Safeguarding Team. They have devised an online Safeguarding Dashboard for PSOs, working closely with the Parish Priest, to use as a checklist to ensure safeguarding tasks are all completed.

Keeping on top of DBSs and safeguarding training is an ongoing part of this role. This will be easier administration wise when our permanent administrative worker is in post.

## Children and Youth Ministry – Lauren Goodrick

It has been great seeing our children and youth ministries grow over the past year. In this year we have been continuing Kids Space, schools work, and events like our instant nativity and pancake party that are able to engage both those who are regularly at church and those from our community who we have been connecting with through our outreach. Below is a picture of what has been happening in a few areas of our work with children and youth here at St Paul's.

In our church services themselves we have really begun to see a culture of intergenerational worship when we are holding our 'all in' services with children free to worship in the way that they need to alongside our young people and adults.

In Kids Space, we have worked with 15 children since September. It has been amazing seeing our children grow in how they pray as we spent several weeks learning about how God listens to us, talks to us, and answers prayer. We can see how they have taken this on board in our prayer time and in prayer spaces we often use in our all age services. Perhaps the most exciting part of Kids Space this year is seeing our team of leaders grow, which gives us more discipleship opportunities.

Our Tuesday morning Toddlers Group has been running for almost a year now. It has been great to build relationships with families with babies and toddlers in our local area. Comments we have regularly gotten is how warm and welcoming the church is and parents and grandparents are continually inviting their friends with little ones to come too. We had our first Teddy Bear Picnic at the park during Easter which we hope to do again as it was fun (even with the mud).

We have continued to work with 4 of our local primary schools running assemblies, prayer spaces, and school trips which vary from hosting services to more interactive trips where we explore Christianity through games and prayer space. We have also been meeting with schools to explore how we can support them and hope out of that to build relationships between the schools and others in the church in the form of 1-2-1 reading and learning new skills or hobbies.

In September we launched our Tuesday night Youth Club. Over the course of 6 months we were able to connect and build relationships with 19 young people. During the course of the night we'd have lots of games of many kinds (from dodgeball to Uno) and have 5 minutes together to think about a topic ranging from the power of words to Christmas. For the time being, we prayerfully made the decision to pause the youth club to create space to seek God to hear what he wants for our youth ministry and how we can disciple our young people well. We have also been piloting our 1-2-1 discipleship and junior leaders this year. We are looking forward to expanding how we do this.

We would like to thank all the volunteers who have provided time in all of our teams: toddlers, youth and kids space. You make our Kids' growth in relationship with Jesus possible. Thank you!

## Friday Life Group – John Eyles

Normally meeting every week, the group is currently 7 strong.

Over the last year we have grown closer, through scripture study and discussion, prayer and being there for each other, not forgetting chat, laughter, and meals together. We are currently using the course “Way of Discipleship” (Guy Donegan Cross), which has proved to be stimulating, challenging, and entertaining.

Our group venture “Oasis” is now taking time out to seek ways of reaching out to more of Newtown and surrounding areas, offering time, conversation, and tea, to build friendships and rebuild community. Oasis enabled some good new and old friendships to grow, a real sense of community was developed amongst the regulars (including the team), obviously this community will be supported during the Oasis time out.

## Ecumenical Relationships

These continue to blossom as our ecumenical Transforming Teesside Together movement continues. This year the announcement was made that we will be holding Festival Teesside in 2024. We hope to play a part in this and will be looking to provide people, missional support and where possible finances to what promises to be an exciting and rewarding evangelistic event. If you would like to be a part of this then let Paul Arnold know, core teams are forming now and it would be really exciting to be able to join in with prayer, practical support or giving. There will be opportunities in the run up to this to be involved in evangelism training and follow up from the event itself.

## Financial Review – Julie Collins

I have given main details of the accounts in our detailed financial report and accounts for the year 2022, which show the income and expenditure relating to each account. You will note that income from donors, via standing order, Parish Giving Scheme and envelopes to the PCC account has decreased slightly.

Once again, we have paid our parish share in full.

On behalf of the PCC, I would like to offer grateful thanks to everyone for your support in 2022.

## Reserves Policy – Julie Collins

It is PCC policy to maintain a balance on unrestricted funds (if possible), of at least £5000 in case of a sudden drop in giving, or other emergency situations which may arise from time to time. The balance held on unrestricted funds in the Business Premium account is in line with this policy.

The balances on the Restoration accounts (restricted funds) are to cover any repairs as well as future regular payments for grounds maintenance, cleaning, organ service, etc.

The Grafting account (restricted funds) is used for building works. Emergency exit paving was paid from this account in 2022. Replacement baptistry windows are yet to be purchased but, due to increased costs, further funds will have to be sourced to meet the full cost.

## Structure, Governance and Management

The PCC is the governing body of the Church and works in co-operation with the Priest-in-Charge (Paul Arnold), to co-ordinate the life of the church in matters missional, social, pastoral and evangelistic. Meetings cover all the above and include time for reflection and prayer, as well as days away and it can be a really rewarding part of contributing to the life of the church.

Members are made up of those who hold a place because they have an office in the church (Clergy, Wardens, Deanery Synod Reps, Readers) and elected members of the church (currently a maximum of 6). The PCC can also invite (or co-opt) 2 further members from anywhere.

To be elected as a PCC member you must be over 16, be a regular attender of the Church and be on the electoral roll of the parish.

## Electoral Roll Report – Duncan Hird

The electoral roll for last year was reported as 53. One person has unfortunately died in the last year. Seven people have asked to be removed from the roll, and three people have been added.

The roll for this year is recorded as 48. The new electoral roll has been displayed on the noticeboard in the foyer for 14 days, since Sunday 7th May 2023.

Duncan Hird  
Electoral Roll Officer

## Administrative Information

Address	St Paul's Church Bishopton Road Stockton-on-Tees TS18 4PB
Contact details	Email: <a href="mailto:office@stpaulstockton.church">office@stpaulstockton.church</a> Telephone: 07784 780407 (voicemail)
Status	The PCC is a registered Charity, with charity number: 1195893 and is registered under the name: The Parochial Church Council of the Ecclesiastical Parish of St Paul's Church, Stockon-on-Tees.
Membership	<p>Ex-Officio:</p> <ul style="list-style-type: none"> <li>• Paul Arnold (Priest-in-Charge)</li> <li>• Faye Thompson (Warden)</li> <li>• Richard Spratt (Warden)</li> <li>• John Eyles (Deanery Synod)</li> </ul> <p>Elected:</p> <ul style="list-style-type: none"> <li>• Geraldine Donegan (Safeguarding)</li> <li>• Fiona Spratt (Secretary)</li> <li>• Duncan Hird (Electoral Roll)</li> <li>• Julie Collins (Treasurer)</li> <li>• Dorothy Aithwaite (Assistant Treasurer)</li> <li>• Joan Williams</li> </ul>

**The Parochial Church Council of the St Paul's Church, Stockton-on-Tees**

**Financial Statements**

**For the year ended 31st December 2022**

## **The Parochial Church Council of the St Paul's Church, Stockton-on-Tees**

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**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Annual Report**  
**For the Year Ended 31 December 2022**

The Parochial Church Council present their report and financial statements for the year ended 31st December 2022.

**Reference and Administration Information**

Principal address	Bishopton Road Stockton-on-Tees TS18 4PB
Status	Registered Charity No: 1195893
Chairpersons	Rev. P. Arnold
Treasurer	Mrs J. Collins
Trustees	Rev. P. Arnold Mrs. F. J. Spratt Mrs. D. F. Aithwaite Mrs. J. Collins Mr. S. Linnett Mr. R. C. Spratt Mr. D. C. Hird Mrs. F. E. Thompson
Independent Examiners	Lynne Dickson FCA JBC Accountants Limited 3B Lockheed Court Preston Farm Stockton-on-Tees TS18 3SH
Bankers	Barclays Bank plc 49 High Street Stockton-on-Tees TS18 1AG



**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Annual Report**  
**For the Year Ended 31 December 2022**

The primary objective of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC of St Paul's has the responsibility of co-operating with the clergy team in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is committed to enabling as many people as possible to worship at St Paul's Church.

When planning our activities for the year, the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel and developing their knowledge and trust in Jesus;
- Provision of pastoral care for people living in the parish;
- Missionary and outreach work.

#### **Achievements and Performance**

- \* The outside patio and emergency exit was completed
- \* An Alpha course was well attended and successfully completed during the year
- \* The Childrens/Youth staff have established a weekly toddler group.  
The weekly youth group is well attended and relationships with local schools continue to flourish
- \* Wider community engagement has continued and flourished through concerts, coffee mornings and seasonal celebrations
- \* The Platinum jubilee party was well attended from across the community and the church remained open for mourning for Queen Elizabeth II passing.
- \* The church has become a designated Warm space within the local community.

#### **Financial Review**

##### **Unrestricted funds**

Total incoming resources on unrestricted funds were £34,890 (2021: £25,590), of which £14,433 (2021: £15,240) were planned voluntary donations via standing order, envelope or the Parish Giving Scheme (PGS). Also £1,838 (2021: £774) via the collection plate, £1,239 (2021: £702) fees from weddings/funerals, £965 (2021: £430) from hall lettings and £1276 (2021: £1282) from events, eg coffee mornings, ceilidh.

In our outgoings, our utility costs (electricity and water) totalled £9,457 (2021: £2398). This is because St Paul's church and hall buildings are now open more than in previous years. To assist with these costs, grants were received from Stockton BC (Warm Spaces £500) and from Durham Diocese (Energy Support £2406).

##### **Restricted funds**

Restoration account - we continued to receive £2,000 per quarter from an ongoing will trust to cover maintenance work to buildings and grounds, i.e. church/hall cleaning, organ service, lightening conductor checks, etc.

Grafting account - emergency exit paving (part of Phase 1 works) was completed with landscaping to be completed in Spring 2023. Replacement baptistry windows have yet to be purchased but, due to increased costs, further grant(s) will have to be secured to meet the full cost.

##### **Reserves policy**

It is the intention of the PCC to maintain a balance on unrestricted funds of at least £5000, in case of a sudden drop in giving, or other emergency situations which may arise from time to time. The balance held on unrestricted funds is in line with this policy.

**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Annual Report**  
**For the Year Ended 31 December 2022**

**Structure, Governance and Management**

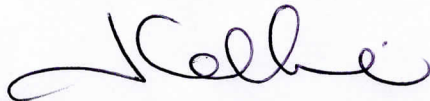
The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure (1956) as amended and Church representation rules that came into force on 1st April 2013. The PCC is registered with the Charities Commission during the year.

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Appropriate induction and training procedures are in place, and PCC members are sent on relevant training courses when, and where necessary.

The major risks to which the PCC is exposed, as identified by the PCC members, have been reviewed and systems or procedures have been established to manage those risks.

Approved by the PCC on <sup>18/4/2023</sup> and signed on their behalf by:



**Mrs. J. Collins - Treasurer**

**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Independent Examiners Report**  
**For the Year Ended 31 December 2022**

I report on the accounts of the PCC for the year ended 31st December 2022, which are set out on pages 5 to 11.

**Responsibilities and basis of report**

As the members of the PCC, 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 on the PCC'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**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

**Signed:** 

**Name:** Lynne Dickson FCA

**Firm:** JBC Accountants Limited

**Address:** 3B Lockheed Court  
Preston Farm  
Stockton-on-Tees  
TS18 3SH

**Date:** 26/4/2023



**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Statement of Financial Activities**  
**For the Year Ended 31 December 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Income and endowments from:</b>					
<i>Donations and legacies</i>	2a	21,599	50,898	72,496	380,331
<i>Church activities</i>	2b	2,204	-	2,204	1,132
<i>Other trading activities</i>	2c	1,276	100	1,376	1,282
<i>Investments</i>	2d	12	24	36	2
<i>Other</i>	2e	9,799	-	9,799	-
<b>Total</b>		<u>34,890</u>	<u>51,022</u>	<u>85,911</u>	<u>382,747</u>
<b>Expenditure on:</b>					
<i>Raising funds</i>	3a	104	-	104	67
<i>Mission giving &amp; donations</i>	3b	911	854	1,765	560
<i>Church activities</i>	3c	31,918	69,095	101,012	458,230
<b>Total</b>		<u>32,933</u>	<u>69,949</u>	<u>102,881</u>	<u>458,857</u>
<b>Net income/(expenditure)</b>		1,957	(18,927)	(16,970)	(76,110)
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>1,957</u>	<u>(18,927)</u>	<u>(16,970)</u>	<u>(76,110)</u>
Total funds brought forward	8 & 9	(82,004)	81,556	(448)	75,662
<b>Total funds carried forward</b>	8 & 9	<u>(80,047)</u>	<u>62,629</u>	<u>(17,418)</u>	<u>(448)</u>

The notes on pages 7 to 11 form part of these accounts.

**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Balance Sheet**  
**For the Year Ended 31 December 2022**

		2022	2021
	Note	£	£
<b>Current Assets:</b>			
Debtors	5	8,791	4,198
Cash at bank and in hand		<u>77,014</u>	<u>98,419</u>
		85,805	102,617
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	6	16,935	8,065
<b>Total assets less current liabilities</b>		<u>68,870</u>	<u>94,552</u>
Creditors: amounts falling due after more than one year	7	86,288	95,000
<b>Total net assets</b>		<u>(17,418)</u>	<u>(448)</u>
<b>Parish funds:</b>			
Unrestricted funds	8	(80,047)	(82,004)
Restricted funds	9	62,629	81,556
	10	<u>(17,418)</u>	<u>(448)</u>

The notes on pages 7 to 11 form part of these accounts.

Approved by the Parochial Church Council on

Approved by:

Rev. P. Arnold

Mrs. J. Collins

18/4/2023

*P. Arnold*  
*J. Collins*

**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**1 ACCOUNTING POLICIES**

**Basis of preparation**

The PCC constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the Charities Act 2011, in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention, except for Investment Assets, which are shown at market value.

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

They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The PCC has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102: - the requirements of Section 7 Statement of Cash Flows.

**Funds**

*Unrestricted funds* are income funds which are to be spent on the PCC's general purposes.

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

*Restricted funds* comprise (a) income from endowments that's 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.

**Income and endowments**

*Donations and legacies*

Planned giving, collections and similar donations are recognised when received. Income tax recoverable on Gift Aid donations are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered probable and the amounts due are reliably quantifiable.

*Other trading activities*

All incoming resources including fundraising are accounted for gross.

*Church activities*

Rental income from the letting of church premises is recognised when the rental is due.

*Investments*

Dividends are accounted for when declared receivable, interest as and when accrued by the payer.

**Expenditure**

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

*The diocesan parish share* expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

**Fixed Assets**

*Consecrated property and moveable church furnishings:*

Consecrated and beneficed property of any kind is excluded from the accounts by S.10(2)(a) and (c) of the Charities Act 2011.

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal, are inalienable property, listed in the Church's Inventory which can be inspected (at any reasonable time).

For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets have not been valued in the accounts. Subsequently no individual item has cost £1,000 so all such expenditure has been written off when incurred.

*Other fixtures, fittings and office equipment:*

Equipment used within the church premises is capitalised and depreciated on a straight line basis over four years.

Individual items of equipment with a purchase price of £1,500 or less are written off when the asset is acquired.

**Current assets**

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



**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

<b>2 Income and endowments from:</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>2a Donations and legacies</b>				
Planned: Standing Orders	14,433	-	14,433	15,240
Income Tax Recoverable	4,600	-	4,600	4,781
Open collections	1,838	-	1,838	774
Sundry donations	728	854	1,582	4,773
Legacy received	-	8,000	8,000	305,000
Grants received	-	42,044	42,044	49,763
	<u>21,599</u>	<u>50,898</u>	<u>72,497</u>	<u>380,331</u>
<b>2b Church activities</b>				
Fees for weddings and funerals	1,239	-	1,239	702
Church hall lettings	965	-	965	430
Newsletter income	-	-	-	0
	<u>2,204</u>	<u>-</u>	<u>2,204</u>	<u>1,132</u>
<b>2c Other trading activities</b>				
Coffee mornings/Sale of Kneelers etc	1,276	100	1,376	1,282
	<u>1,276</u>	<u>100</u>	<u>1,376</u>	<u>1,282</u>
<b>2d Investments</b>				
Bank interest received	12	24	36	2
<b>2e Other - RHI scheme incentives</b>	9,799	-	9,799	-
<b>Total</b>	<u>34,890</u>	<u>51,022</u>	<u>85,912</u>	<u>382,747</u>

**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**3 Analysis of expenditure**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>3a Raising funds</b>	104	-	104	67
<b>3b Mission Giving &amp; Donations</b>	911	854	1,765	560
<b>3c Church activities</b>				
Parish Share	10,682	-	10,682	10,500
Salaries, wages and honoraria	150	26,824	26,974	14,115
Clergy & staff expenses	702	-	702	169
Mission & evangelism costs		1,984	1,984	2,343
Church running expenses	9,433	12,497	21,930	22,135
Church utility bills	6,551	2,906	9,457	2,398
Costs of trading	-	-	-	205
Miscellaneous expenses	250	-	250	407
New Building work to church/hall		24,884	24,884	403,408
Loan interest	3,600	-	3,600	2,000
Independent Examiner's fee	550	-	550	550
	<u>31,918</u>	<u>69,095</u>	<u>101,012</u>	<u>458,230</u>
<b>Total</b>	<u>32,933</u>	<u>69,949</u>	<u>102,881</u>	<u>458,857</u>

**4 Employee Costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	26,255	13,891
Social security costs	-	-
Pension costs	569	174
	<u>26,824</u>	<u>14,065</u>

The average number of staff employed during the year was  
 (1 x Admin/Comms & 2 x Children/Youth workers):

	<u>2</u>	<u>3</u>
--	----------	----------

No employee earned more than £60,000 during the year.

The vicar's and curate's expenses are included within the detail of Note 3c.

No other members have had expenses reimbursed.



**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

<b>5 DEBTORS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income tax recoverable	2,500	3,000
Other debtors	6,291	1,198
	<u>8,791</u>	<u>4,198</u>

<b>6 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Loan	8,712	5,000
Trade creditors	4,823	515
Accruals	3,400	2,550
	<u>16,935</u>	<u>8,065</u>

<b>7 LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Loan	86,288	95,000.00

A loan was received in 2021 from Durham Diocese to purchase ground source heating. This is being repaid over 20 years, with the first payment made in March 2022. The conditions of the loan are that the amount of capital to be repaid would be the higher of £5,000 or the amount received in the previous year from the RHI scheme.

<b>8 UNRESTRICTED FUNDS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Brought forward at 1st January 2022	(82,004)	15,867
Income	34,890	25,590
Expenditure	(32,933)	(23,043)
Transfers	-	(100,418)
Carried forward at 31st December 2021	<u>(80,047)</u>	<u>(82,004)</u>

<b>9 RESTRICTED FUNDS</b>	<b>2022:</b>	<b>At 1 January</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31 December</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restoration fund		30,814	8,024	(4,912)		33,926
Grafting fund		30,544	100	(15,884)		14,760
Donations		-	854	(854)		-
DBF grant		4,000	-	(4,000)		-
National Lottery grant		10,000	-	-		10,000
Dickens Goshen Trust		5,000	-	(5,000)		-
DBF Energy Support grant		-	2,406	(2,406)		-
Stockton Warm Spaces		-	500	(500)		-
Strategic Development Funding		1,198	39,138	(36,393)		3,943
		<u>81,556</u>	<u>51,022</u>	<u>(69,949)</u>	<u>-</u>	<u>62,629</u>

A quarterly payment from an ongoing bequest is paid into the Restoration fund and this is used for ongoing maintenance. The Grafting fund, together with grants from the DBF and the Dickens Goshen Trust have been used for building works, with the balance on the fund and the National Lottery grant to be carried forward to meet future costs. Emergency exit paving has been paid from the Grafting account in 2022. Replacement baptistry windows are yet to be purchased but, due to increased costs, further grant(s) will have to be sourced to meet the full cost.

The PCC qualified for Strategic Development Funding (SDF) from Durham Diocese during 2021. This funding is for 4 years and covers staff salaries, mission objectives and resources. These are paid for upfront and reimbursement is requested the following month.

**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**9 RESTRICTED FUNDS (continued)**

2021:	At 1 January	Income	Expenditure	Transfers	At 31 December
	£	£	£	£	£
Restoration fund	24,493	8,051	(1,050)	(680)	30,814
Grafting fund	35,302	298,650	(403,408)	100,000	30,544
Donations		693	(560)	(133)	-
DBF grant		4,000			4,000
National Lottery grant		10,000			10,000
Dickens Goshen Trust		5,000			5,000
Strategic Development Funding		30,763	(30,796)	1,231	1,198
	<u>59,795</u>	<u>357,157</u>	<u>(435,814)</u>	<u>100,418</u>	<u>81,556</u>

**10 ANALYSIS OF FUNDS**

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Current assets	10,471	75,334	85,805	102,617
Liabilities: amounts falling due within one year	(16,935)	-	(16,935)	(8,065)
Liabilities: amounts falling due after one year	(86,288)		(86,288)	(95,000)
	<u>(92,752)</u>	<u>75,334</u>	<u>(17,418)</u>	<u>(448)</u>

**11 RELATED PARTY DISCLOSURES**

There have been no transactions involving related parties in 2022.

**The Parochial Church Council of the St Paul's Church, Stockton-on-Tees**

**Financial Statements**

**For the year ended 31st December 2022**

## **The Parochial Church Council of the St Paul's Church, Stockton-on-Tees**

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Statement of Financial Activities	5
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Notes to the Financial Statements	7 - 11

**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Annual Report**  
**For the Year Ended 31 December 2022**

The Parochial Church Council present their report and financial statements for the year ended 31st December 2022.

**Reference and Administration Information**

Principal address	Bishopton Road Stockton-on-Tees TS18 4PB
Status	Registered Charity No: 1195893
Chairpersons	Rev. P. Arnold
Treasurer	Mrs J. Collins
Trustees	Rev. P. Arnold Mrs. F. J. Spratt Mrs. D. F. Aithwaite Mrs. J. Collins Mr. S. Linnett Mr. R. C. Spratt Mr. D. C. Hird Mrs. F. E. Thompson
Independent Examiners	Lynne Dickson FCA JBC Accountants Limited 3B Lockheed Court Preston Farm Stockton-on-Tees TS18 3SH
Bankers	Barclays Bank plc 49 High Street Stockton-on-Tees TS18 1AG



**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Annual Report**  
**For the Year Ended 31 December 2022**

The primary objective of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC of St Paul's has the responsibility of co-operating with the clergy team in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is committed to enabling as many people as possible to worship at St Paul's Church.

When planning our activities for the year, the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel and developing their knowledge and trust in Jesus;
- Provision of pastoral care for people living in the parish;
- Missionary and outreach work.

#### **Achievements and Performance**

- \* The outside patio and emergency exit was completed
- \* An Alpha course was well attended and successfully completed during the year
- \* The Childrens/Youth staff have established a weekly toddler group.  
The weekly youth group is well attended and relationships with local schools continue to flourish
- \* Wider community engagement has continued and flourished through concerts, coffee mornings and seasonal celebrations
- \* The Platinum jubilee party was well attended from across the community and the church remained open for mourning for Queen Elizabeth II passing.
- \* The church has become a designated Warm space within the local community.

#### **Financial Review**

##### **Unrestricted funds**

Total incoming resources on unrestricted funds were £34,890 (2021: £25,590), of which £14,433 (2021: £15,240) were planned voluntary donations via standing order, envelope or the Parish Giving Scheme (PGS). Also £1,838 (2021: £774) via the collection plate, £1,239 (2021: £702) fees from weddings/funerals, £965 (2021: £430) from hall lettings and £1276 (2021: £1282) from events, eg coffee mornings, ceilidh.

In our outgoings, our utility costs (electricity and water) totalled £9,457 (2021: £2398). This is because St Paul's church and hall buildings are now open more than in previous years. To assist with these costs, grants were received from Stockton BC (Warm Spaces £500) and from Durham Diocese (Energy Support £2406).

##### **Restricted funds**

Restoration account - we continued to receive £2,000 per quarter from an ongoing will trust to cover maintenance work to buildings and grounds, i.e. church/hall cleaning, organ service, lightening conductor checks, etc.

Grafting account - emergency exit paving (part of Phase 1 works) was completed with landscaping to be completed in Spring 2023. Replacement baptistry windows have yet to be purchased but, due to increased costs, further grant(s) will have to be secured to meet the full cost.

##### **Reserves policy**

It is the intention of the PCC to maintain a balance on unrestricted funds of at least £5000, in case of a sudden drop in giving, or other emergency situations which may arise from time to time. The balance held on unrestricted funds is in line with this policy.

**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Annual Report**  
**For the Year Ended 31 December 2022**

**Structure, Governance and Management**

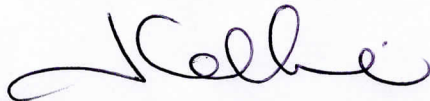
The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure (1956) as amended and Church representation rules that came into force on 1st April 2013. The PCC is registered with the Charities Commission during the year.

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Appropriate induction and training procedures are in place, and PCC members are sent on relevant training courses when, and where necessary.

The major risks to which the PCC is exposed, as identified by the PCC members, have been reviewed and systems or procedures have been established to manage those risks.

Approved by the PCC on 18/4/2023 and signed on their behalf by:



**Mrs. J. Collins - Treasurer**

**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Independent Examiners Report**  
**For the Year Ended 31 December 2022**

I report on the accounts of the PCC for the year ended 31st December 2022, which are set out on pages 5 to 11.

**Responsibilities and basis of report**

As the members of the PCC, 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 on the PCC'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**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

**Signed:** 

**Name:** Lynne Dickson FCA

**Firm:** JBC Accountants Limited

**Address:** 3B Lockheed Court  
Preston Farm  
Stockton-on-Tees  
TS18 3SH

**Date:** 26/4/2023



**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Statement of Financial Activities**  
**For the Year Ended 31 December 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Income and endowments from:</b>					
<i>Donations and legacies</i>	2a	21,599	50,898	72,496	380,331
<i>Church activities</i>	2b	2,204	-	2,204	1,132
<i>Other trading activities</i>	2c	1,276	100	1,376	1,282
<i>Investments</i>	2d	12	24	36	2
<i>Other</i>	2e	9,799	-	9,799	-
<b>Total</b>		<u>34,890</u>	<u>51,022</u>	<u>85,911</u>	<u>382,747</u>
<b>Expenditure on:</b>					
<i>Raising funds</i>	3a	104	-	104	67
<i>Mission giving &amp; donations</i>	3b	911	854	1,765	560
<i>Church activities</i>	3c	31,918	69,095	101,012	458,230
<b>Total</b>		<u>32,933</u>	<u>69,949</u>	<u>102,881</u>	<u>458,857</u>
<b>Net income/(expenditure)</b>		1,957	(18,927)	(16,970)	(76,110)
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>1,957</u>	<u>(18,927)</u>	<u>(16,970)</u>	<u>(76,110)</u>
Total funds brought forward	8 & 9	(82,004)	81,556	(448)	75,662
<b>Total funds carried forward</b>	8 & 9	<u>(80,047)</u>	<u>62,629</u>	<u>(17,418)</u>	<u>(448)</u>

The notes on pages 7 to 11 form part of these accounts.

**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Balance Sheet**  
**For the Year Ended 31 December 2022**

		2022	2021
	Note	£	£
<b>Current Assets:</b>			
Debtors	5	8,791	4,198
Cash at bank and in hand		<u>77,014</u>	<u>98,419</u>
		85,805	102,617
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	6	16,935	8,065
<b>Total assets less current liabilities</b>		<u>68,870</u>	<u>94,552</u>
Creditors: amounts falling due after more than one year	7	86,288	95,000
<b>Total net assets</b>		<u><u>(17,418)</u></u>	<u><u>(448)</u></u>
<b>Parish funds:</b>			
Unrestricted funds	8	(80,047)	(82,004)
Restricted funds	9	62,629	81,556
	10	<u><u>(17,418)</u></u>	<u><u>(448)</u></u>

The notes on pages 7 to 11 form part of these accounts.

Approved by the Parochial Church Council on

Approved by:

Rev. P. Arnold

Mrs. J. Collins

18/4/2023

*P. Arnold*  
*J. Collins*

**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**1 ACCOUNTING POLICIES**

**Basis of preparation**

The PCC constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the Charities Act 2011, in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention, except for Investment Assets, which are shown at market value.

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

They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The PCC has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102: - the requirements of Section 7 Statement of Cash Flows.

**Funds**

*Unrestricted funds* are income funds which are to be spent on the PCC's general purposes.

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

*Restricted funds* comprise (a) income from endowments that's 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.

**Income and endowments**

*Donations and legacies*

Planned giving, collections and similar donations are recognised when received. Income tax recoverable on Gift Aid donations are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered probable and the amounts due are reliably quantifiable.

*Other trading activities*

All incoming resources including fundraising are accounted for gross.

*Church activities*

Rental income from the letting of church premises is recognised when the rental is due.

*Investments*

Dividends are accounted for when declared receivable, interest as and when accrued by the payer.

**Expenditure**

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

*The diocesan parish share* expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

**Fixed Assets**

*Consecrated property and moveable church furnishings:*

Consecrated and beneficed property of any kind is excluded from the accounts by S.10(2)(a) and (c) of the Charities Act 2011.

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal, are inalienable property, listed in the Church's Inventory which can be inspected (at any reasonable time).

For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets have not been valued in the accounts. Subsequently no individual item has cost £1,000 so all such expenditure has been written off when incurred.

*Other fixtures, fittings and office equipment:*

Equipment used within the church premises is capitalised and depreciated on a straight line basis over four years.

Individual items of equipment with a purchase price of £1,500 or less are written off when the asset is acquired.

**Current assets**

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



**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

<b>2 Income and endowments from:</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>2a Donations and legacies</b>				
Planned: Standing Orders	14,433	-	14,433	15,240
Income Tax Recoverable	4,600	-	4,600	4,781
Open collections	1,838	-	1,838	774
Sundry donations	728	854	1,582	4,773
Legacy received	-	8,000	8,000	305,000
Grants received	-	42,044	42,044	49,763
	<u>21,599</u>	<u>50,898</u>	<u>72,497</u>	<u>380,331</u>
<b>2b Church activities</b>				
Fees for weddings and funerals	1,239	-	1,239	702
Church hall lettings	965	-	965	430
Newsletter income	-	-	-	0
	<u>2,204</u>	<u>-</u>	<u>2,204</u>	<u>1,132</u>
<b>2c Other trading activities</b>				
Coffee mornings/Sale of Kneelers etc	1,276	100	1,376	1,282
	<u>1,276</u>	<u>100</u>	<u>1,376</u>	<u>1,282</u>
<b>2d Investments</b>				
Bank interest received	<u>12</u>	<u>24</u>	<u>36</u>	<u>2</u>
<b>2e Other - RHI scheme incentives</b>	9,799	-	9,799	-
<b>Total</b>	<u>34,890</u>	<u>51,022</u>	<u>85,912</u>	<u>382,747</u>

**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Notes to the Financial Statements**  
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**3 Analysis of expenditure**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
3a Raising funds	104	-	104	67
3b Mission Giving & Donations	911	854	1,765	560
3c Church activities				
Parish Share	10,682	-	10,682	10,500
Salaries, wages and honoraria	150	26,824	26,974	14,115
Clergy & staff expenses	702	-	702	169
Mission & evangelism costs		1,984	1,984	2,343
Church running expenses	9,433	12,497	21,930	22,135
Church utility bills	6,551	2,906	9,457	2,398
Costs of trading	-	-	-	205
Miscellaneous expenses	250	-	250	407
New Building work to church/hall		24,884	24,884	403,408
Loan interest	3,600	-	3,600	2,000
Independent Examiner's fee	550	-	550	550
	31,918	69,095	101,012	458,230
<b>Total</b>	<b>32,933</b>	<b>69,949</b>	<b>102,881</b>	<b>458,857</b>

**4 Employee Costs**

	2022 £	2021 £
Wages and salaries	26,255	13,891
Social security costs	-	-
Pension costs	569	174
	26,824	14,065

The average number of staff employed during the year was  
 (1 x Admin/Comms & 2 x Children/Youth workers):

	2	3
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No employee earned more than £60,000 during the year.

The vicar's and curate's expenses are included within the detail of Note 3c.

No other members have had expenses reimbursed.

**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
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5 DEBTORS	2022 £	2021 £
Income tax recoverable	2,500	3,000
Other debtors	6,291	1,198
	<u>8,791</u>	<u>4,198</u>

6 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022 £	2021 £
Loan	8,712	5,000
Trade creditors	4,823	515
Accruals	3,400	2,550
	<u>16,935</u>	<u>8,065</u>

7 LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR	2022 £	2021 £
Loan	86,288	95,000.00

A loan was received in 2021 from Durham Diocese to purchase ground source heating. This is being repaid over 20 years, with the first payment made in March 2022. The conditions of the loan are that the amount of capital to be repaid would be the higher of £5,000 or the amount received in the previous year from the RHI scheme.

8 UNRESTRICTED FUNDS	2022 £	2021 £
Brought forward at 1st January 2022	(82,004)	15,867
Income	34,890	25,590
Expenditure	(32,933)	(23,043)
Transfers	-	(100,418)
Carried forward at 31st December 2021	<u>(80,047)</u>	<u>(82,004)</u>

9 RESTRICTED FUNDS	2022:	At 1 January £	Income £	Expenditure £	Transfers £	At 31 December £
Restoration fund		30,814	8,024	(4,912)		33,926
Grafting fund		30,544	100	(15,884)		14,760
Donations		-	854	(854)		-
DBF grant		4,000	-	(4,000)		-
National Lottery grant		10,000	-	-		10,000
Dickens Goshen Trust		5,000	-	(5,000)		-
DBF Energy Support grant		-	2,406	(2,406)		-
Stockton Warm Spaces		-	500	(500)		-
Strategic Development Funding		1,198	39,138	(36,393)		3,943
		<u>81,556</u>	<u>51,022</u>	<u>(69,949)</u>	-	<u>62,629</u>

A quarterly payment from an ongoing bequest is paid into the Restoration fund and this is used for ongoing maintenance. The Grafting fund, together with grants from the DBF and the Dickens Goshen Trust have been used for building works, with the balance on the fund and the National Lottery grant to be carried forward to meet future costs. Emergency exit paving has been paid from the Grafting account in 2022. Replacement baptistry windows are yet to be purchased but, due to increased costs, further grant(s) will have to be sourced to meet the full cost.

The PCC qualified for Strategic Development Funding (SDF) from Durham Diocese during 2021. This funding is for 4 years and covers staff salaries, mission objectives and resources. These are paid for upfront and reimbursement is requested the following month.

**The Parochial Church Council of St Paul's Church, Stockton-on-Tees**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**9 RESTRICTED FUNDS (continued)**

2021:	At 1 January	Income	Expenditure	Transfers	At 31 December
	£	£	£	£	£
Restoration fund	24,493	8,051	(1,050)	(680)	30,814
Grafting fund	35,302	298,650	(403,408)	100,000	30,544
Donations		693	(560)	(133)	-
DBF grant		4,000			4,000
National Lottery grant		10,000			10,000
Dickens Goshen Trust		5,000			5,000
Strategic Development Funding		30,763	(30,796)	1,231	1,198
	<u>59,795</u>	<u>357,157</u>	<u>(435,814)</u>	<u>100,418</u>	<u>81,556</u>

**10 ANALYSIS OF FUNDS**

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Current assets	10,471	75,334	85,805	102,617
Liabilities: amounts falling due within one year	(16,935)	-	(16,935)	(8,065)
Liabilities: amounts falling due after one year	(86,288)		(86,288)	(95,000)
	<u>(92,752)</u>	<u>75,334</u>	<u>(17,418)</u>	<u>(448)</u>

**11 RELATED PARTY DISCLOSURES**

There have been no transactions involving related parties in 2022.