



The Parochial Church Council of Holy Trinity Tewkesbury

**Annual Report and Accounts
Year ended 31 December 2021**

**THE CHURCH
OF ENGLAND**

**DIOCESE OF
GLOUCESTER**

Registered Charity 1130775



The Parochial Church Council of Holy Trinity Tewkesbury

Annual Report and Accounts Year ended 31 December 2021

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ANNUAL REPORT FOR HOLY TRINITY TEWKESBURY FOR THE YEAR ENDED 31 DECEMBER 2021

Aim and purposes

Holy Trinity Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend Stephen Walker, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Objective and Activities

The PCC is committed to enabling as many people as possible to worship at our Church and to become part of our worshipping community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the diverse community in which we live. Our services and acts of worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion. 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.

To facilitate this work it is important that we maintain the fabric of the Church of Holy Trinity.

Achievements and Performance

Worship and Prayer

The impact of COVID-19 continued to affect the ministry of Holy Trinity in 2021 with further lockdowns and restrictions on how we meet and the protocols we need to put in place to keep everyone safe. The pre-recorded services on YouTube continued every Sunday until the end of July, by which time we had recorded over 75 consecutive services. From mid-April we were able to resume 'in person' worship with strict controls in place. We limited the number of people who could attend according to the distanced seating we had available in the nave of the church. Those who wished to attend needed to book in and be registered. We held a family service on the first Sunday of each month to enable children and families to keep connected with the Sunday worship whilst we were unable to provide dedicated children's ministry. As restrictions eased, we were able to revise our risk assessment in line with government guidelines and the Church of England directives. Towards the end of the year when the new variant of COVID-19, Omicron, impacted the UK, we had to adjust our protocols yet again and tighten up on our procedures whilst keeping the church open for public worship and private prayer. With some creative adjustments to how we have done things in the past we were able to facilitate the full programme of Christmas services incorporating the online skills we acquired in 2020 for pre-recording the Christingle Service. Throughout this year we have enabled everyone who has desired to attend acts of worship at Holy Trinity whether on Sundays or for funerals, wedding thanksgiving, or other occasions.

All are welcome to attend our regular 10am services whether in person or online. At present there are 258 on the electoral roll.

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Deanery Synod

Two members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church. The work of the Deanery reflects the 'Life' vision of the Diocese and informs the agenda so that the focus of ministry across the churches complies with the direction of travel in which the Diocese led by Bishop Rachel is being directed. The outworking of this is the focus given by John 10:10, 'I have come that they may have LIFE and have it to the full'.

L : Leadership – a commitment to developing diverse and new models of leadership

I : Imagination – opening new paths to faith through existing and new mission opportunities

F : Faith – living as adventurous followers of Jesus by enabling people to discover new depths to spiritual growth

E : Engagement – living out Christ's love and hope through initiatives which combat injustice and exclusion

The restrictions on physical meetings continued into 2021 resulting in the two Deanery Synod meetings being held on Zoom. In June the Archdeacon of Cheltenham joined us as our guest speaker to share the new Church of England vision statement: 'Jesus Centred, Christ Shaped' as its primary focus and that in practice it should be 'Bolder, Humbler, Simpler'.

- A Simpler Church, both in governance and structure and in the way we live and share the gospel
- A Humbler Church, recognising our failings and working with others to serve the common good
- A Bolder Church, energised by the good news of what God has done in Jesus and sharing that with everyone.

It was also the occasion to advertise the forthcoming elections to General Synod for the next 5 years and request synod members consider who might like to stand to represent the diocese.

Pastoral Care

Starting our 2nd year with the limitations resulting from the COVID pandemic meant Pastoral Care continued to take a place of great importance in the church and the community. We recognised the ongoing need to care for one another, particularly the most vulnerable in our church congregation and in the wider community.

The 'Buddy system' we had put in place at the start of lockdown in 2020 continued to operate according to need with some of the younger members of the congregation caring for those elderly and most vulnerable. The purpose of this was to provide a support structure whereby assistance with shopping, collecting prescriptions, keeping in touch with regular telephone conversations would ensure people felt looked after.

The effect of these measures for some has been to develop new friendships across the generations which may continue as an enduring legacy of these times.

Pastoral Care has been important for the sharing of prayer needs. Loneliness, isolation, loss of loved ones, loss of income, loss of mental health have all impacted almost everyone to some degree or other. Our structure of prayer support and encouragement has enabled us to stand with those who find themselves in a place of struggle and is a source of great comfort.

Pastoral care for young families

'Smarties', our parent and toddler weekly activity, whilst suspended at the beginning of the year gradually was able to re-open with carefully managed risk assessments in place. The provision for Trinity Junior Church (TJC) has also continued throughout the year and once we were able to resume some public services of worship in April, the first Sunday of each month was given over to being a Family Service specifically for families of primary school age children and below. Similarly, ministry to our young people has continued with online zoom meetings and mentoring sessions.

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Mission and outreach

The Mission of the church to reach out with the good news of Jesus Christ and the love of God has continued through our support for one another in our community. Members of our church community continued to reach out through their involvement with the Tewkesbury Foodbank, providing increased support to a broad range of people in our community who found themselves out of work or on reduced hours and needing extra provision.

The support offered to bereaved families who found their opportunity to honour their loved one at a funeral service was limited by numbers able to attend and what they could do at that service has been particularly hard. Yet working within the parameters of what is permissible we have been able to provide comfort and pastoral care both to families as well as Funeral Directors and staff, for whom the stress of these times has been intense.

Schools Work

The PCC employs Lucy Betts as a part time Children's and Family Worker and Sam Williams as a part time Youth Pastor. This enables the church to have the capacity to be involved in local schools in a supportive role. This involvement has continued this year although in a different and more limited way. In contrast to last year, there have been more opportunities to visit schools and take assemblies, but the emergence of the Omicron variant has again limited what we have been able to do. We have participated with iSingPOP to provide a package of school assembly worship and contributed to school Christmas online events and this year managed to run an Experience Christmas event in church for the local schools to attend.

Mission

The PCC have committed 10% of our unrestricted voluntary income (gross) to support Mission. Our primary commitment is to our Mission Partners serving in a variety of contexts in the UK and overseas:

- Chris and Suzy Wilson (CMS). They happened to be back in the UK when lockdown happened (2020/2021) awaiting a return to Ethiopia. When this finally became possible they found themselves caught in a potential civil war situation so again had to leave the country until the violence abated. They are now back living in Addis Ababa supported by CMS but in a different role.
- Release International – Building One Body Partnership programme with the church in Pakistan
- Pedro and Annu Santos – (CMJ) Beit Immanuel, Tel Aviv, Israel
- Tim Curtis – (SAMS/CMS) Paraguay
- Wayne O'Leary – Slavic Gospel Association
- Jason and Tracy Day – CMS (seconded to OMF) in Thailand

Our support for those who serve overseas acts as an important expression of our desire to be a 'Local Church with a Global Concern' and the links we have established through the Life groups will maintain their high profile in our church prayer agenda.

Whilst we were unable to have 'in person' visits from our Mission Partners in 2021, we were able to include updates and interviews with them using Zoom. In this way we kept the congregation informed of news of our partnerships through our YouTube services and when we could resume Sunday worship in church.

As well as our Mission Partners the PCC has also provided support to the following ministries:

- Embrace the Middle East
- The Children's Society
- A Rocha
- Salvation Army
- CPAS
- And two local Christian charities, Axe Valley Christian Trust and Sixty-one

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Financial Review

Total income for the year was £203,320 (2020: £194,165) and total expenditure £206,161 (2020: £219,925). In the absence of church services for much of the year, income from Sunday collections was £3,000 and represented less than 2% of voluntary income, but gifts received through the Parish Giving Scheme increased by £4,000 to £154,000 and continued to represent almost 80% of voluntary income.

The balance on the general fund rose to £88,775 (2020: £70,578). In addition to cash-based assets, the church owns Trinity House (the church office) and The Old Mission Hall along with various items of plant, equipment and furniture; these assets make up the fixed asset total on the Balance Sheet of £289,231 (2020: £310,474).

Reserves policy

The policy of the PCC is to aim to keep a minimum of three months' expenditure on reserve. The PCC is thankful that it is possible again to observe this policy.

Volunteers

We would like to thank all the many volunteers who work so hard to make our church the lively and vibrant community that it is. In particular, we would like to thank our churchwardens, Mr Roger Workman (replaced by Mr Steve Burden at the April APCM) and Mrs Geraldine Simpkins who have worked so tirelessly on our behalf, Mr Mike Page who provided such helpful advice and direction as our church accountant and Mr Simon Holdsworth as the church treasurer. We are particularly grateful to Roger Workman whose 3 years as Church Warden concluded at the April APCM.

The church can only function with the support of its members, so many of whom give willingly of their time and energy. Therefore, it is appropriate to express appreciation to the whole church membership as well as the PCC and administrative officers, staff team and leadership team and Life group leaders for all they give in so many ways to contribute to the life of Holy Trinity. In particular we would like to express our appreciation to John and Sarah Haughan who stepped down from the Leadership team at the end of the year having served in some leadership capacity for more than 20 years. We extend our grateful thanks for all they have given in service to the life and ministry of the church over several decades.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. At Holy Trinity, the membership of the PCC consists of the incumbent (Vicar), churchwardens, readers and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services and consider themselves to be members of our congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

The PCC met six times during the year, every other month, with an average level of attendance of about 80%. All the meetings before September were held on Zoom, and then in person. Sub committees/Teams: Staffing and the Standing committee (6 times) have also met throughout the year, reporting back to the full PCC at each meeting for further discussion. Representatives of the various Synods also report back following meetings they attend.

The PCC has employed part time staff to assist in the ministry of the church: Mrs Sam Williams (Youth Pastor), Mrs Lucy Betts (Children's and Families Worker) and Mrs Helen Hart (Administrator).

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Administrative information

The Parochial Church Council of the Ecclesiastical Parish of Holy Trinity, Tewkesbury, known as Holy Trinity Tewkesbury, is located in the middle of Tewkesbury by the market car park. It is part of the Diocese of Gloucester within the Church of England. The correspondence address is:
Holy Trinity Tewkesbury, Church Office, 10 Oldbury Road, Tewkesbury, GL20 5NA

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2011) and a Charity registered with the Charity Commission (Registration number: 1130775).

ANNUAL REPORT FOR HOLY TRINITY TEWKESBURY FOR THE YEAR ENDED 31 DECEMBER 2021

PCC members who have served from 1st January 2021 until this report was approved are:

Ex Officio members

Incumbent: The Reverend Stephen Walker Chairman

Reader:

Mrs Jo Davies

Wardens:

Mr Steve Burden	Church Warden (from April 2021)
Mr Roger Workman	Church Warden (until April 2021)
Mrs Geraldine Simpkins	Church Warden

Officers:

Mr Simon Holdsworth	Treasurer (Lay Chair)
Mrs Liz Walker	Secretary

Elected members:

Mrs Sue Thatcher	(GDPR Rep)
Mrs Julie Northcott	(until January 2022)
Mr Andy Kingston Smith	(Green Rep)
Mrs Julie Jarman	
Mrs Andrea Duncan	(Mission and Evangelism Rep from April 2021)
Mrs Louise Woodward	
Mr Julian Dickinson	
Mr David Greenwood	(From April 2021)
Mr John Haughan	
Mr David Rogers	

Deanery Synod:

Mr Allen Snow	Deanery Synod Representative (re-elected 2020)
Miss Emma Ash	Deanery Synod Representative (Until Nov 2021)
Mr Tony Walker	Deanery Synod Representative (until April 2021)

Bankers

NatWest PLC
Cheltenham Branch
31 Promenade
Cheltenham
GL50 1LH

Independent Examiner

M Adlard ACIE
Pippins Accountancy Services
The Pippins
Gambles Lane
Woodmancote
Cheltenham
GL52 9PU

Statement of Council members' responsibilities

Charity law requires the council members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Parochial Church Council at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the Council members are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 Parochial Church Council will continue to function.

The Council members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Parochial Church Council and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Annual Report and Accounts were approved by the PCC subject to examination and signed on its behalf by:

Reverend Stephen Walker (Chairman)
7 March 2022

Independent Examiner's report to the Council members on the unaudited financial statements of The Parochial Church Council of Holy Trinity, Tewkesbury.

I report on the financial statements of The Parochial Church Council of Holy Trinity, Tewkesbury for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and examiner

The Council members are responsible for the preparation of the accounts. The Council members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Parochial Church Council and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Council members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**M Adlard ACIE
Pippins Accountancy Services
The Pippins
Gambles Lane
Woodmancote
Cheltenham GL52 9PU**

Date:

THE PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY TEWKESBURY
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2021

	NOTES	GENERAL FUND £	DESIGNATED FUNDS £	RESTRICTED FUNDS £	2021 £	2020 £
INCOME FROM:						
Income from generated funds						
Donations and legacies	2	194,838	-	1,799	196,637	189,875
Charitable activities	3	1,797	-	-	1,797	3,038
Other trading activities	4	4,818	-	-	4,818	896
Investments		68			68	356
TOTAL INCOME		201,521	-	1,799	203,320	194,165
EXPENDITURE FROM:						
Charitable activities	5	163,824	41,730	607	206,161	219,925
TOTAL EXPENDITURE		163,824	41,730	607	206,161	219,925
Net operating income/ (expenditure)		37,697	(41,730)	1,192	(2,841)	(25,760)
Transfer between funds	10	(19,500)	20,187	(687)	-	-
Net income for the year and net movement in funds		18,197	(21,543)	505	(2,841)	(25,760)
RECONCILIATION OF FUNDS						
Total funds brought forward		70,578	330,274	4,339	405,191	430,951
Total funds carried forward	11	88,775	308,731	4,844	402,350	405,191

The notes at pages 11 to 17 form part of these financial statements.
The allocation between funds for 2020 is shown in note 15.

THE PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY TEWKESBURY
BALANCE SHEET AS AT 31 DECEMBER 2021

	NOTES	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	7	289,231	310,474
		<u>289,231</u>	<u>310,474</u>
CURRENT ASSETS			
Deposit - CCLA Investment Management		50,000	50,000
Current account - Natwest		64,230	45,680
Petty cash		56	31
Cash at bank and in hand		<u>114,286</u>	<u>95,711</u>
Debtors	8	<u>3,464</u>	<u>1,540</u>
		117,750	97,251
LIABILITIES			
Creditors - amounts falling due in one year	9	(4,631)	(2,534)
NET CURRENT ASSETS		<u>113,119</u>	<u>94,717</u>
TOTAL NET ASSETS		<u>402,350</u>	<u>405,191</u>
THE FUNDS OF THE CHARITY			
Unrestricted funds - General		88,775	70,578
Unrestricted funds - Designated	12	308,731	330,274
Restricted funds	13	4,844	4,339
	14	<u>402,350</u>	<u>405,191</u>

Approved by the Parochial Church Council on 7 March 2022 and signed on its behalf by

S Holdsworth
Lay Chair / Treasurer

THE PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY TEWKESBURY

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

Basis of financial statements

The financial statements have been prepared under the Church Accounting Regulations 2006 and the Charities Act 2011 in accordance with applicable accounting standards and the current Statement of Recognised Practice for Accounting and Reporting by Charities (SORP 2015 / FRS 102) and on the basis that the charity is a Public Benefit Entity.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members. The financial statements have been prepared under the historical cost convention and on a Going Concern basis. The presentation currency is £ Sterling.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Funds

General 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. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the church for specific purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income and endowments

Voluntary income is received by way of donations and gifts and is included in full in the Statements of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the PCC where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers is not quantified.

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 income is recognised.

Grants and legacies to the PCC are accounted for when an inflow of economic benefit is probable.

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

Interest is accounted for when receivable.

The PCC is not registered for VAT.

Expenditure

All expenditure is included on an accruals basis and is recognised when an outflow of economic benefit is probable.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

THE PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY TEWKESBURY

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies (continued)

Fixed assets

Consecrated and beneficed property of any kind is excluded from the financial statements by S10(2) 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 accounted for as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 1999 there is insufficient cost information available and therefore such assets are not included in the financial statements. There were no acquisitions of inalienable property in this financial year.

Depreciation of the cost of equipment and refurbishment is charged on a 20% straight line basis. Freehold property is depreciated using the straight line method using a rate of 1%. These rates are calculated to write off the assets over their useful economic lives. Assets costing more than £1000 are capitalised.

Pensions

The PCC makes contributions for the benefit of employees to a multi-employer defined contribution scheme.

Investments

Fixed asset investments, if any, are stated at market value.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term. The title of the lease remains with the lessor.

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 recognized at transaction value and subsequently measured at their settlement value.

Going concern

There are no material uncertainties that may cast significant doubt on the PCC's ability to continue as a going concern.

THE PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY TEWKESBURY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

	GENERAL FUND	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL 2021	TOTAL 2020
	£	£	£	£	£
2. DONATIONS AND LEGACIES					
Planned giving and Tax Trail	137,924	-	1,250	139,174	129,064
Non Tax Trail	18,159	-	-	18,159	19,771
Income Tax refunded	34,620	-	312	34,932	34,266
Collections	2,930	-	237	3,167	4,308
Other donations	1,205	-	-	1,205	2,166
Grants	-	-	-	-	300
	<u>194,838</u>	<u>-</u>	<u>1,799</u>	<u>196,637</u>	<u>189,875</u>
3. INCOME FROM CHARITABLE ACTIVITIES					
Conferences and trips	1,267	-	-	1,267	2,604
Fees	530	-	-	530	434
	<u>1,797</u>	<u>-</u>	<u>-</u>	<u>1,797</u>	<u>3,038</u>
Income from "Conferences and trips" varies widely from one year to the next depending on whether a "Church weekend away" has taken place, normally every other year. The "Church weekend away" which was due in 2021 had to be deferred to 2022. See also "Church weekend away" under Note 5b.					
From time to time the PCC receives funds raised by groups or individuals within the church and passes this money on to causes designated by the organisers. As these not considered to be activities of the PCC, the money is not included in these accounts.					
4. OTHER TRADING ACTIVITIES					
Hall rents	4,514	-	-	4,514	378
Other income	304	-	-	304	518
	<u>4,818</u>	<u>-</u>	<u>-</u>	<u>4,818</u>	<u>896</u>
5. CHARITABLE ACTIVITIES					
a. GRANTS AND DONATIONS					
Families in Need	-	-	298	298	-
Home Mission	-	4,200	-	4,200	2,000
Overseas Mission	-	15,600	-	15,600	17,400
Other donations	-	-	237	237	-
	<u>-</u>	<u>19,800</u>	<u>535</u>	<u>20,335</u>	<u>19,400</u>
b. COSTS OF CHURCH ACTIVITIES					
Ministry - Parish Share	80,765	-	-	80,765	80,765
- Clergy expenses	839	-	-	839	876
Utilities	4,961	-	-	4,961	7,050
Cleaning contract	3,397	-	-	3,397	3,054
Church Maintenance	5,541	-	-	5,541	8,511
Staff costs (see note 6)	52,152	-	-	52,152	51,743
Children & Youth Work	4,195	-	72	4,267	5,703
Music	1,262	-	-	1,262	1,094
Insurance	2,937	-	-	2,937	2,909
Outreach and services	1,520	-	-	1,520	1,821
Training and recruitment	380	-	-	380	500
Church weekend away	-	-	-	-	-
Depreciation	-	21,930	-	21,930	29,751
	<u>157,949</u>	<u>21,930</u>	<u>72</u>	<u>179,951</u>	<u>193,777</u>
c. CHURCH ADMINISTRATION					
Computer and website costs	2,262	-	-	2,262	3,315
Telephone	1,076	-	-	1,076	1,135
Printing, postage and stationery	1,530	-	-	1,530	1,107
Office sundries	617	-	-	617	801
Professional fees	390	-	-	390	390
	<u>5,875</u>	<u>-</u>	<u>-</u>	<u>5,875</u>	<u>6,748</u>
TOTAL - CHARITABLE ACTIVITIES	<u>163,824</u>	<u>41,730</u>	<u>607</u>	<u>206,161</u>	<u>219,925</u>

Professional fees includes the remuneration of the Independent Examiner of £390 (2020 - £390) for the independent examination.

THE PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY TEWKESBURY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

6. STAFF COSTS AND TRUSTEE MATTERS

The average numbers of employees (all part-time) during the year were:

	2021	2020
Charitable activities	2	2
Administration	1	1
	<u>3</u>	<u>3</u>

Employee costs

	£	£
Gross salaries	49,433	48,992
Employers pension contributions	2,719	2,695
Employers NIC	-	56
	<u>52,152</u>	<u>51,743</u>

No employee earned more than £60,000 (2020 - nil).

The aggregate cost to the charity of all employee benefits received by the trustees and other key personnel is £52,152 (2020 = £51,743).

Related party transactions:

No trustee received remuneration in 2021 (2020 - nil).

Expenses paid to the Vicar in 2021 amounted to £839 (mileage £515 and office / telephone £324). (2020 - £876, £722 , £154 respectively.)

No expenses were paid to other trustees, apart from reimbursement of church expenditure.

No grants were made to related parties (2020 - nil).

As with many churches, a significant amount of donations is received from trustees but it would not be in the best interests of the charity to calculate the amount. Much giving is anonymous; all giving is treated as confidential.

7. TANGIBLE FIXED ASSETS

	Freehold property	Equipment	Total
	£	£	£
Cost or valuation			
At 1 January 2021	283,342	164,720	448,062
Additions	-	687	687
Disposals	-	(2,598)	(2,598)
At 31 December 2021	<u>283,342</u>	<u>162,809</u>	<u>446,151</u>
Depreciation			
At 1 January 2021	20,046	117,542	137,588
Additions	2,833	19,097	21,930
Disposals	-	(2,598)	(2,598)
At 31 December 2021	<u>22,879</u>	<u>134,041</u>	<u>156,920</u>
			-
Net book value 31 December 2021	<u>260,463</u>	<u>28,768</u>	<u>289,231</u>
Net book value 31 December 2020	<u>263,296</u>	<u>47,178</u>	<u>310,474</u>

8. DEBTORS

	2021	2020
	£	£
Income Tax recoverable	1,465	732
Sundry debtors	398	418
Prepayments	1,601	390
	<u>3,464</u>	<u>1,540</u>

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9. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Creditors	1,651	1,544
Accruals and deferred income	2,980	990
	<u>4,631</u>	<u>2,534</u>

Included in accruals and deferred income is deferred income of £2,590 (2020: £nil) representing monies collected in advance for church activities taking place in the following year.

10. TRANSFERS BETWEEN FUNDS

	2021
	£
Transfer from general fund to Donation fund (equal to 10% of unrestricted voluntary income in year)	19,500
Transfer from Audio Visual fund to Fixed Assets fund (the cost of acquisition of new fixed assets)	687

11. TOTAL FUNDS CARRIED FORWARD

	Note	At 1st January	Income	Expenditure	Transfers	At 31 December
		2021				2021
		£	£	£	£	£
General fund		70,578	201,521	(163,824)	(19,500)	88,775
Designated funds	12	330,274	-	(41,730)	20,187	308,731
Restricted funds	13	4,339	1,799	(607)	(687)	4,844
		<u>405,191</u>	<u>203,320</u>	<u>(206,161)</u>	<u>-</u>	<u>402,350</u>

<i>previous year</i>	At 1st January	Income	Expenditure	Transfers	At 31 December
	2020				2020
	£	£	£	£	£
General fund	67,823	192,223	(170,728)	(18,740)	70,578
Designated funds	358,243	-	(49,151)	21,182	330,274
Restricted funds	4,885	1,942	(46)	(2,442)	4,339
	<u>430,951</u>	<u>194,165</u>	<u>(219,925)</u>	<u>-</u>	<u>405,191</u>

12. DESIGNATED FUNDS

	At 1st January	Income	Expenditure	Transfers	At 31 December
	2021				2021
	£	£	£	£	£
Donation fund	19,800	-	(19,800)	19,500	19,500
Fixed asset fund	310,474	-	(21,930)	687	289,231
	<u>330,274</u>	<u>-</u>	<u>(41,730)</u>	<u>20,187</u>	<u>308,731</u>

<i>previous year</i>	At 1st January	Income	Expenditure	Transfers	At 31 December
	2020				2020
	£	£	£	£	£
Donation fund	20,400	-	(19,400)	18,800	19,800
Fixed asset fund	337,843	-	(29,751)	2,382	310,474
	<u>358,243</u>	<u>-</u>	<u>(49,151)</u>	<u>21,182</u>	<u>330,274</u>

The **Donation** fund is primed at the end of each year with a transfer from the general fund equivalent to 10% of the unrestricted voluntary income received in that year. It is used in the following year to fund grants to overseas and home missions, especially to support the church's mission partners.

The **Fixed Asset** fund mirrors the value of the Fixed Assets in the balance sheet, providing funds for the future depreciation charges relating to those assets.

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13. RESTRICTED FUNDS

	At 1st January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
Garden of Remembrance	344	-	-	-	344
Families in Need	1,224	-	(298)	-	926
Special collections	-	237	(237)	-	-
Audio Visual fund	687	-	-	(687)	-
Cefn Lea Bursary	-	1,562	-	-	1,562
Youth Events	2,084	-	(72)	-	2,012
	4,339	1,799	(607)	(687)	4,844

<i>previous year</i>	At 1st January 2020	Income	Expenditure	Transfers	At 31 December 2020
	£	£	£	£	£
<i>Garden of Remembrance</i>	344	-	-	-	344
<i>Families in Need</i>	1,224	-	-	-	1,224
<i>Special collections</i>	-	-	-	-	-
<i>Audio Visual fund</i>	1,287	-	-	(600)	687
<i>Defibrillator</i>	-	1,782	-	(1,782)	-
<i>Youth Events</i>	2,030	100	(46)	-	2,084
<i>Old Mission Hall fund</i>	-	60	-	(60)	-
	4,885	1,942	(46)	(2,442)	4,339

The **Garden of Remembrance** fund was set up to provide funds to maintain the Garden of Remembrance.

The **Families in Need** fund (also known as the Blessings fund) exists to provide gifts in cash or kind for people associated with the church in times of particular need.

Special collections are usually held at Christmas services for Embrace the Middle East and The Children's Society, and for other causes at various times. Such collections have been affected in 2020 and 2021 by the Covid-19 pandemic.

The **Audio Visual** fund was set up in 2016 with a bequest for the specific purpose of improving audio visual facilities in the church building. The transfer shown represents the cost of fixed assets funded by the bequest during the year, and provides finance in the Fixed Asset fund to meet the cost of annual depreciation of the assets. The fund has been fully spent and is now closed.

Certain Youth Events such as attendance at Christian festivals and recreational outings are funded by a combination of charges paid by participants and gifts specifically for youth activities. Unspent gifts are retained in the restricted fund.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

as at 31 December 2021	Unrestricted funds		Restricted	Total
	General	Designated		
	£	£	£	£
Fixed assets	-	289,231	-	289,231
Current assets	93,406	19,500	4,844	117,750
Current liabilities	(4,631)	-	-	(4,631)
	88,775	308,731	4,844	402,350

as at 31 December 2020	Unrestricted funds		Restricted	Total
	General	Designated		
	£	£	£	£
<i>Fixed assets</i>	-	310,474	-	310,474
<i>Current assets</i>	73,112	19,800	4,339	97,251
<i>Current liabilities</i>	(2,534)	-	-	(2,534)
	70,578	330,274	4,339	405,191

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15. PREVIOUS YEAR'S STATEMENT OF FINANCIAL ACTIVITIES SHOWING ALLOCATION BETWEEN GROUPS OF FUNDS

<i>EXTRACT FROM STATEMENT OF FINANCIAL ACTIVITIES</i>				
<i>YEAR ENDED 31 DECEMBER 2020</i>				
	<i>GENERAL FUND £</i>	<i>DESIGNATED FUNDS £</i>	<i>RESTRICTED FUNDS £</i>	<i>TOTAL £</i>
<i>INCOME FROM:</i>				
<i>Income from generated funds</i>				
<i>Donations and legacies</i>	187,933	-	1,942	189,875
<i>Charitable activities</i>	3,038	-	-	3,038
<i>Other trading activities</i>	896	-	-	896
<i>Investments</i>	356	-	-	356
<i>TOTAL INCOME</i>	<u>192,223</u>	<u>-</u>	<u>1,942</u>	<u>194,165</u>
<i>EXPENDITURE FROM:</i>				
<i>Charitable activities</i>	170,728	49,151	46	219,925
<i>TOTAL EXPENDITURE</i>	<u>170,728</u>	<u>49,151</u>	<u>46</u>	<u>219,925</u>
<i>Net operating income/ (expenditure)</i>	21,495	(49,151)	1,896	(25,760)
<i>Transfer between funds</i>	(18,740)	21,182	(2,442)	-
<i>Net income for the year and net movement in funds</i>	<u>2,755</u>	<u>(27,969)</u>	<u>(546)</u>	<u>(25,760)</u>
<i>RECONCILIATION OF FUNDS</i>				
<i>Total funds brought forward</i>	67,823	358,243	4,885	430,951
<i>Total funds carried forward</i>	<u>70,578</u>	<u>330,274</u>	<u>4,339</u>	<u>405,191</u>

16. OBLIGATIONS UNDER OPERATING LEASES

At 31st December 2021 the PCC had annual commitments under non-cancellable operating leases as follows:

Expiry date	2021 £	2020 £
Within 1 year	516	516
Between 2 - 5 years	516	1,032
	<u>1,032</u>	<u>1,548</u>

17. CAPITAL COMMITMENTS

The PCC is in contact with the owner of land near the church with a view to negotiating the purchase of a plot of land. Neither the landowner nor the PCC is committed to any transaction.

18. CONTINGENT LIABILITIES and POST BALANCE SHEET EVENTS

There are no known contingent liabilities or post balance sheet events.