



## **The Parochial Church Council of Holy Trinity Tewkesbury**

**Annual Report and Accounts  
Year ended 31 December 2020**

**THE CHURCH  
OF ENGLAND**

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**DIOCESE OF  
GLOUCESTER**

**Registered Charity 1130775**



## **The Parochial Church Council of Holy Trinity Tewkesbury**

### **Annual Report and Accounts Year ended 31 December 2020**

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# ANNUAL REPORT FOR HOLY TRINITY TEWKESBURY FOR THE YEAR ENDED 31 DECEMBER 2020

## 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 unprecedented circumstances of the year began in late March when the country went into lockdown due to the threat of transmission of COVID-19. The impact on our ability to gather as a worshipping community became evident from Mothering Sunday 22<sup>nd</sup> March when we could no longer hold services in our church building. With all activity in our premises suspended, the PCC were keen to establish virtual means of maintaining the life of the church. We quickly had to adapt to using technology to put services online and encourage church members to meet via one of the various video conferencing tools available. Many adapted to the new context in which we found ourselves. Despite being physically distanced, the church, which is the people of God, has been able to be socially connected and continue to gather and worship and further the mission of the church. Our online provision has enabled us to connect with a wider audience and continue to serve the local residential homes in the parish for the festivals of Harvest and Christmas, further enhanced through the provision of pre-recorded services on DVD.

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

## Deanery Synod

Three 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

## **ANNUAL REPORT FOR HOLY TRINITY TEWKESBURY FOR THE YEAR ENDED 31 DECEMBER 2020**

After an initial Deanery Synod in February to start the process of creating a strategic plan for ministry and mission for the next 5 years, lockdown and the uncertainties that it presented brought all planning to a standstill. Following elections in September, and with new members on the Deanery Synod meeting in November, there was recognition that despite continuing uncertainty as to when we might be able to have physical 'in person' meetings, the process of developing a Deanery plan should continue. This is now ongoing.

### **Pastoral Care**

Pastoral Care took on a new sense of urgency with lockdown. We recognised the importance of caring for one another, particularly the most vulnerable in our church congregation and in the wider community. To support those in our church community who had to self-isolate we set up a 'Buddy System', matching up the younger members of the congregation with 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. Within the wider community members of the church actively participated in coordinating and supporting local structures of support to those in their street or neighbourhood. Facebook groups and WhatsApp groups took on a new importance for sharing needs and reaching out with practical support.

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 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 be a source of comfort.

#### *Pastoral care for young families*

'Smarties', our parent and toddler weekly activity, whilst suspended along with the other group activities in our buildings, has continued to maintain connections and support through social media. The provision online for Trinity Junior Church (TJC) has also continued throughout the year and once we were able to resume some public services of worship in September albeit in a limited form, 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.

### **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. As a church we participated with the 'Long Table' in a project initiated by the Diocese called 'Feeding the 5000' in which pre-cooked meals were stored in a large freezer in our church hall for distribution to individuals or families. In this way we were able to provide free meals to front line workers at the local hospital and for teachers in our schools. 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.

## **ANNUAL REPORT FOR HOLY TRINITY TEWKESBURY FOR THE YEAR ENDED 31 DECEMBER 2020**

### **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. As we have not been able to physically visit the schools, provision has been made for continuing our Christian ministry online. We have participated with iSingPOP to provide a package of school assembly worship and contributed to school Christmas online events as well as some of the 'Experiences' we would normally put on in church.

### **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) working in a Theological College in Gambella, Ethiopia
- Ochalla Omot Chan training for ministry at the Theological College and supported through 'Crosslinks' (although due to COVID-19 the college was closed for a large part of the year and so our support was similarly suspended).
- Release International – Building One Body Partnership programme with the church in Pakistan
- Jenny Green – (CMS) working in Bradford (This concluded with her retirement in August)
- Pedro and Annu Santos – (CMJ) Beit Immanuel, Tel Aviv, Israel
- Tim Curtis – (SAMS/CMS) Paraguay
- Wayne O'Leary – Slavic Gospel Association

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 on our church prayer agenda.

We were able to have visits from two of our Mission Partners before lockdown and introduce some new Mission Partners via Zoom as replacement support for Jenny Green who retired. Jason and Tracy Day (CMS but seconded to OMF) working in Thailand were adopted by the PCC as new Mission Partners for 2021. As well as our Mission Partners the PCC has also provided support to the following ministries:

- Embrace the Middle East
- The Children's Society
- Gloucester City Mission

### **Financial Review**

Total income for the year was £194,165 (2019: £240,199 and total expenditure £219,925 (2019: £245,987). The decrease in both income and expenditure was in part due to there being no church weekend away in 2020 (income £13,000 and expenditure £16,000 in 2019). In the absence of church services for much of the year, income from Sunday collections decreased by £13,000 to £4,000, but gifts received through the Parish Giving Scheme increased by £4,000 to £150,000 and represent almost 80% of the voluntary income for the year.

The balance on the general fund was £70,578 (2019: £67,823). 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 are shown in the fixed asset total on the Balance Sheet of £310,474 (2019: £337,843).

## **ANNUAL REPORT FOR HOLY TRINITY TEWKESBURY FOR THE YEAR ENDED 31 DECEMBER 2020**

### **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 want to mention our churchwardens Mr Stephen Cirel and Mr Roger Workman who have worked so tirelessly on our behalf, Mr Mike Page who has provided such helpful advice, management and direction as our church accountant and Mr Simon Holdsworth as the church treasurer. We are particularly grateful to Stephen Cirel whose 6 years as Church Warden would officially have concluded at the April APCM. However as this was postponed until October, we are grateful for his willingness to continue until a replacement Church Warden had been found. In this respect we are thankful to Mrs Sara Simpkins for stepping into this role as from the October 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.

### **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%. The first two meetings happened in person (before lockdown) and then subsequently online. 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 Rachel Hargreave (Administrator) until September 2020, thereafter from 1st October, Mrs Helen Hart.

### **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 2020

PCC members who have served from 1<sup>st</sup> January 2020 until this report was approved are:

### *Ex Officio members*

*Incumbent:* The Reverend Stephen Walker Chairman

### *Reader:*

Mrs Jo Davies

### *Wardens:*

Mr Stephen Cirel Church Warden (until October 2020)  
Mr Roger Workman Church Warden  
Mrs Sara Simpkins Church Warden (from October 2020)

### *Officers:*

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

### *Elected members:*

Mrs Sue Thatcher (GDPR Rep)  
Mrs Julie Northcott (Safeguarding Officer)  
Mr Andy Kingston Smith (Green Rep)  
Mrs Julie Jarman  
Mrs Lynn Satchell (until September 2020)  
Mrs Louise Woodward  
Mr Julian Dickinson (From October 2020)  
Mr Stephen Cirel (From October 2020)  
Mr John Haughan  
Mr David Rogers

### *Deanery Synod:*

Mr Allen Snow Deanery Synod Representative (re-elected 2020)  
Mr Peter Herrick Deanery Synod Representative (until Oct 2020)  
Miss Emma Ash Deanery Synod Representative (elected Oct 2020)  
Mr Tony Walker Deanery Synod Representative (re-elected 2020)

### **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

## **ANNUAL REPORT FOR HOLY TRINITY TEWKESBURY FOR THE YEAR ENDED 31 DECEMBER 2020**

### **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)**

**1 March 2021**



## **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: 1 March 2021**

THE PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY TEWKESBURY  
 STATEMENT OF FINANCIAL ACTIVITIES  
 YEAR ENDED 31 DECEMBER 2020

	NOTES	GENERAL FUND £	DESIGNATED FUNDS £	RESTRICTED FUNDS £	2020 £	2019 £
<b>INCOME FROM:</b>						
<b>Income from generated funds</b>						
Donations and legacies	2	187,933	-	1,942	189,875	214,660
Charitable activities	3	3,038	-	-	3,038	22,584
Other trading activities	4	896	-	-	896	2,272
Investments		356			356	683
<b>TOTAL INCOME</b>		<u>192,223</u>	<u>-</u>	<u>1,942</u>	<u>194,165</u>	<u>240,199</u>
<b>EXPENDITURE FROM:</b>						
Charitable activities	5	170,728	49,151	46	219,925	245,987
<b>TOTAL EXPENDITURE</b>		<u>170,728</u>	<u>49,151</u>	<u>46</u>	<u>219,925</u>	<u>245,987</u>
<b>Net operating income/ (expenditure)</b>		21,495	(49,151)	1,896	(25,760)	(5,788)
Transfer between funds	10	(18,740)	21,182	(2,442)	-	-
Net income for the year and net movement in funds		2,755	(27,969)	(546)	(25,760)	(5,788)
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		67,823	358,243	4,885	430,951	436,739
Total funds carried forward	11	<u>70,578</u>	<u>330,274</u>	<u>4,339</u>	<u>405,191</u>	<u>430,951</u>

The notes at pages 10 to 16 form part of these financial statements.

The allocation between funds for 2019 is shown in note 15.

**THE PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY TEWKESBURY  
BALANCE SHEET AS AT 31 DECEMBER 2020**

	NOTES	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	7	310,474	337,843
		<u>310,474</u>	<u>337,843</u>
<b>CURRENT ASSETS</b>			
Deposit - CCLA Investment Management		50,000	50,000
Current account - Natwest		45,680	39,972
Petty cash		31	90
Cash at bank and in hand		<u>95,711</u>	<u>90,062</u>
Debtors	8	<u>1,540</u>	<u>5,416</u>
		97,251	95,478
<b>LIABILITIES</b>			
Creditors - amounts falling due in one year	9	(2,534)	(2,370)
<b>NET CURRENT ASSETS</b>		<u>94,717</u>	<u>93,108</u>
<b>TOTAL NET ASSETS</b>		<u><b>405,191</b></u>	<u><b>430,951</b></u>
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted funds - General		70,578	67,823
Unrestricted funds - Designated	12	330,274	358,243
Restricted funds	13	4,339	4,885
	14	<u><b>405,191</b></u>	<u><b>430,951</b></u>

Approved by the Parochial Church Council on 1 March 2021 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 2020

### 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 2020

### 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 2020

	GENERAL FUND	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL 2020	TOTAL 2019
	£	£	£	£	£
<b>2. DONATIONS AND LEGACIES</b>					
Planned giving and Tax Trail	129,064	-	-	129,064	125,657
Non Tax Trail	19,711	-	60	19,771	32,511
Income Tax refunded	34,266	-	-	34,266	33,415
Collections	4,308	-	-	4,308	17,991
Other donations	284	-	1,882	2,166	3,886
Grants	300	-	-	300	1,200
	<u>187,933</u>	<u>-</u>	<u>1,942</u>	<u>189,875</u>	<u>214,660</u>
<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>					
Conferences and trips	2,604	-	-	2,604	21,669
Fees	434	-	-	434	915
	<u>3,038</u>	<u>-</u>	<u>-</u>	<u>3,038</u>	<u>22,584</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. 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.					
<b>4. OTHER TRADING ACTIVITIES</b>					
Hall rents	378	-	-	378	2,272
Other income	518	-	-	518	-
	<u>896</u>	<u>-</u>	<u>-</u>	<u>896</u>	<u>2,272</u>
<b>5. CHARITABLE ACTIVITIES</b>					
<b>a. GRANTS AND DONATIONS</b>					
Families in Need	-	-	-	-	-
Home Mission	-	2,000	-	2,000	1,419
Overseas Mission	-	17,400	-	17,400	17,634
Other donations	-	-	-	-	113
	<u>-</u>	<u>19,400</u>	<u>-</u>	<u>19,400</u>	<u>19,166</u>
<b>b. COSTS OF CHURCH ACTIVITIES</b>					
Ministry - Parish Share	80,765	-	-	80,765	76,194
- Clergy expenses	876	-	-	876	913
Utilities	7,050	-	-	7,050	6,128
Cleaning contract	3,054	-	-	3,054	7,982
Church Maintenance	8,511	-	-	8,511	9,218
Staff costs (see note 6)	51,743	-	-	51,743	49,636
Children & Youth Work	5,657	-	46	5,703	14,185
Music	1,094	-	-	1,094	1,240
Insurance	2,909	-	-	2,909	2,868
Outreach and services	1,821	-	-	1,821	3,852
Training and recruitment	500	-	-	500	1,460
Church weekend away	-	-	-	-	16,344
Depreciation	-	29,751	-	29,751	30,109
	<u>163,980</u>	<u>29,751</u>	<u>46</u>	<u>193,777</u>	<u>220,129</u>
<b>c. CHURCH ADMINISTRATION</b>					
Computer and website costs	3,315	-	-	3,315	1,805
Telephone	1,135	-	-	1,135	1,285
Printing, postage and stationery	1,107	-	-	1,107	2,248
Office sundries	801	-	-	801	964
Professional fees	390	-	-	390	390
	<u>6,748</u>	<u>-</u>	<u>-</u>	<u>6,748</u>	<u>6,692</u>
<b>TOTAL - CHARITABLE ACTIVITIES</b>	<u>170,728</u>	<u>49,151</u>	<u>46</u>	<u>219,925</u>	<u>245,987</u>

Professional fees includes the remuneration of the Independent Examiner of £390 (2019 - £390) for the independent examination.

**THE PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY TEWKESBURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**6. STAFF COSTS AND TRUSTEE MATTERS**

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

	<b>2020</b>	<b>2019</b>
Charitable activities	2	2
Administration	1	1
	<u>3</u>	<u>3</u>

**Employee costs**

	<b>£</b>	<b>£</b>
Gross salaries	48,992	47,785
Employers pension contributions	2,695	1,790
Employers NIC	56	61
	<u>51,743</u>	<u>49,636</u>

No employee earned more than £60,000 (2019 - nil).

The aggregate cost to the charity of all employee benefits received by the trustees and other key personnel is £51,743 (2019 - £49,636).

Related party transactions:

No trustee received remuneration in 2020 (2019 - nil).

Expenses paid to the Vicar in 2020 amounted to £876 (mileage £722 and office / telephone £154). (2019 - £913, £500 , £413 respectively.)

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

No grants were made to related parties (2019 - 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**

	<b>Freehold property</b>	<b>Equipment</b>	<b>Total</b>
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 January 2020	283,342	162,338	445,680
Additions	-	2,382	2,382
Disposals	-	-	-
At 31 December 2020	<u>283,342</u>	<u>164,720</u>	<u>448,062</u>
<b>Depreciation</b>			
At 1 January 2020	17,213	90,624	107,837
Additions	2,833	26,918	29,751
Disposals	-	-	-
At 31 December 2020	<u>20,046</u>	<u>117,542</u>	<u>137,588</u>
			-
<b>Net book value 31 December 2020</b>	<u>263,296</u>	<u>47,178</u>	<u>310,474</u>
<b>Net book value 31 December 2019</b>	<u>266,129</u>	<u>71,714</u>	<u>337,843</u>

**8. DEBTORS**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Income Tax recoverable	732	783
Sundry debtors	418	279
Prepayments	390	4,354
	<u>1,540</u>	<u>5,416</u>

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**9. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Creditors	1,544	1,700
Accruals and deferred income	990	670
	2,534	2,370

Included in accruals and deferred income is deferred income of £nil (2019: £280) representing monies collected in advance for church activities taking place in the following year.

**10. TRANSFERS BETWEEN FUNDS**

	2020
	£
Transfer from general fund to Donation fund (equal to 10% of unrestricted voluntary income in year)	18,800
Transfer from Audio Visual fund to Fixed Assets fund (the cost of acquisition of new fixed assets)	600
Transfer from Defibrillator fund to Fixed Assets fund (the cost of acquisition of new fixed assets)	1,782
Transfer from Old Mission Hall fund to general fund (please refer to Note 13.	60

**11. TOTAL FUNDS CARRIED FORWARD**

	Note	At 1st January 2020	Income	Expenditure	Transfers	At 31 December 2020
		£	£	£	£	£
General fund		67,823	192,223	(170,728)	(18,740)	70,578
Designated funds	12	358,243	-	(49,151)	21,182	330,274
Restricted funds	13	4,885	1,942	(46)	(2,442)	4,339
		430,951	194,165	(219,925)	-	405,191

<i>previous year</i>	<i>At 1st January 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>At 31 December 2019</i>
	£	£	£	£	£
<i>General fund</i>	56,816	232,734	(194,701)	(27,026)	67,823
<i>Designated funds</i>	373,592	-	(48,629)	33,280	358,243
<i>Restricted funds</i>	6,331	7,465	(2,657)	(6,254)	4,885
	436,739	240,199	(245,987)	-	430,951

**12. DESIGNATED FUNDS**

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

<i>previous year</i>	<i>At 1st January 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>At 31 December 2019</i>
	£	£	£	£	£
<i>Development fund</i>	30,600	-	-	(30,600)	-
<i>Donation fund</i>	18,520	-	(18,520)	20,400	20,400
<i>Fixed asset fund</i>	324,472	-	(30,109)	43,480	337,843
	373,592	-	(48,629)	33,280	358,243

The **Development** fund was set up to fund ways in which the church site could be developed or other premises acquired in order to provide more accommodation for the church's varied activities. Its balance contributed to the cost of the purchase and refurbishment of the Old Mission Hall in 2018 and 2019 and, having fulfilled its purpose, the fund was closed.

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

<i>previous year</i>	At 1st January 2019	Income	Expenditure	Transfers	At 31 December 2019
	£	£	£	£	£
<i>Garden of Remembrance</i>	344	-	-	-	344
<i>Families in Need</i>	1,224	-	-	-	1,224
<i>Special collections</i>	-	646	(646)	-	-
<i>Audio Visual fund</i>	2,767	-	-	(1,480)	1,287
<i>Youth Events</i>	1,996	2,045	(2,011)	-	2,030
<i>Old Mission Hall fund</i>	-	4,774	-	(4,774)	-
	6,331	7,465	(2,657)	(6,254)	4,885

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** were held at Christmas services in 2019 for Embrace the Middle East and The Children's Society, and for other causes at various times. Because of the Covid-19 pandemic, no similar services could be held in 2020, but the PCC sent compensatory gifts from the designated Donation fund.

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.

A donation was received in 2020 to buy a **defibrillator**; the gift has been transferred to the Fixed Asset fund to meet the cost of annual depreciation.

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

The **Old Mission Hall** fund was established to purchase and refurbish a property close to the church which was acquired in 2018 and refurbished at a total cost of £236,750; this was financed in 2018 and 2019, requiring some £6,600 from the general fund. Any residual gifts for the Old Mission Hall fund are transferred to the general fund to offset that contribution.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

as at 31 December 2019	Unrestricted funds		Restricted	Total
	General	Designated		
	£	£	£	£
Fixed assets	-	337,843	-	337,843
Current assets	69,547	20,400	5,531	95,478
Current liabilities	(1,724)	-	(646)	(2,370)
	67,823	358,243	4,885	430,951

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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 2019</i>				
	<i>GENERAL</i>	<i>DESIGNATED</i>	<i>RESTRICTED</i>	<i>TOTAL</i>
	<i>FUND</i>	<i>FUNDS</i>	<i>FUNDS</i>	
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>INCOME FROM:</i>				
<i>Income from generated funds</i>				
<i>Donations and legacies</i>	207,195	-	7,465	214,660
<i>Charitable activities</i>	22,584	-	-	22,584
<i>Other trading activities</i>	2,272	-	-	2,272
<i>Investments</i>	683	-	-	683
<b>TOTAL INCOME</b>	<b>232,734</b>	<b>-</b>	<b>7,465</b>	<b>240,199</b>
<i>EXPENDITURE FROM:</i>				
<i>Charitable activities</i>	194,701	48,629	2,657	245,987
<b>TOTAL EXPENDITURE</b>	<b>194,701</b>	<b>48,629</b>	<b>2,657</b>	<b>245,987</b>
<i>Net operating income/ (expenditure)</i>	38,033	(48,629)	4,808	(5,788)
<i>Transfer between funds</i>	(27,026)	33,280	(6,254)	-
<i>Net income for the year and net movement in funds</i>	11,007	(15,349)	(1,446)	(5,788)
<i>RECONCILIATION OF FUNDS</i>				
<i>Total funds brought forward</i>	56,816	373,592	6,331	436,739
<i>Total funds carried forward</i>	67,823	358,243	4,885	430,951

**16. OBLIGATIONS UNDER OPERATING LEASES**

At 31st December 2020 the PCC had annual commitments under non-cancellable operating leases as follows:

<b>Expiry date</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Within 1 year	516	516
Between 2 - 5 years	1,032	1,548
	<b>1,548</b>	<b>2,064</b>

**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.