

**THE PAROCHIAL CHURCH COUNCIL OF
THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH, WEST TARRING**

(In the Benefice of Maybridge and West Tarring)



**ST ANDREW'S
CHURCH**
WEST TARRING

**TRUSTEES' ANNUAL REPORT
FOR YEAR ENDING 2020**

Registered Charity No: 1130723

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STRUCTURE, GOVERNANCE AND MANAGEMENT OF THE CHARITY

The Parochial Church Council (PCC) is a charity registered with the Charity Commission as required by the Charities Act 2011 (Registration Number: 1130723). Its governing document is the Parochial Church Councils (Powers) Measure 1956.

The Charity Trustees are members of the PCC. Membership of the PCC is determined under the Church representation rules and consists of certain ex-officio members (the Incumbent, the Assistant Curate, Churchwardens and representatives on Deanery, Diocesan or General Synods) and twelve members of the congregation on the Church Electoral Roll (elected at the Annual Parochial Church Meeting) and appropriate co-opted members. Members of the congregation are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

Ex-officio Members:

Fr Mark Lyon SSC	<i>(Rector)</i>	Chairman
Fr Ian Edgar	<i>(Assistant Curate)</i>	
Mrs Jane Wells	<i>(Churchwarden)</i>	Vice-Chairman
Mr Stephen Stripp	<i>(Churchwarden until September 2020)</i>	
Mr Paul Halstead	<i>(Churchwarden from September 2020)</i>	

Elected Members:

Liz McCarthy	<i>(until September 2020)</i>
Ian Alexander	
Jaqui Ball	<i>(until September 2020)</i>
Robin Churchill	
Brenda Cox	
Claire Martin	
Peggy Mulholland	
Paul Halstead	<i>(until September 2020)</i>
Ros Bailey	<i>(until September 2020)</i>
Ann Patten	<i>(until September 2020)</i>
Brenda McCurdie	<i>(until her death in October 2020)</i>
Kathy Shuttleworth	<i>(from September 2020)</i>
Michael Harbut	<i>(from September 2020)</i>
Len Webb	<i>(from September 2020)</i>
Jill Underwood	<i>(from September 2020)</i>
Margaret Sturme	<i>(from September 2020)</i>

Elected by PCC in replacement of Brenda McCurdie RIP

Caroline Birch	<i>(from November 2020)</i>
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Deanery Synod:

Hazel Whittaker

Leah Barrs

Frances Spencer

Liz McCarthy *(from September 2020)*

OUR AIMS, OBJECTIVES AND PURPOSES AS A CHARITY

The primary objective of St Andrew's 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 has the responsibility of co-operating with the Rector in promoting in the parish the whole mission of the Church: pastoral, evangelical, social and ecumenical. Volunteers play a significant part in all activities of the parish, especially in youth work, fund-raising and administration. Donations are made annually to local and national charities.

TRUSTEES' REVIEW OF THE YEAR

(What we have achieved and how we have affected beneficiaries' lives)

2020 has proved to be an unprecedented year and the parish has very much proved that the Church is the people within the congregation and not just the building itself, pulling together and supporting each other in a variety of ways.

In January, we welcomed our new Director of Music, Robert Fitzgerald. At the beginning of March, we welcomed Vicky Ell, our Children's and Family Worker and she played a key part in the Children's Pilgrimage to Walsingham which took place just before the toughest restrictions were put into place.

Like everywhere else, the Parish has felt the impact of the Coronavirus pandemic. The first lockdown struck half way through Lent and meant that the final two sessions of our Lent course had to be conducted via Zoom. Fr Mark, Fr Ian and Fr Ben, Vicar of S. Symphorian's, continued to say the daily offices and Mass privately but at the same time each day and initially, a Sunday Mass was live-streamed from Fr Ian's dining room with the link made available across the three parishes of S. Andrew, S. Richard and S. Symphorian. The Holy Week and Easter liturgies were conducted in the same way.

Communication has been maintained within the Parish by a weekly e-mail newsletter which was also posted out to those parishioners who were not "online". The Sunday and Wednesday morning coffees after Mass were much missed and a Wednesday morning Zoom coffee morning was soon introduced. During the initial lockdown this proved extremely popular and between 20 and 30 people joined each week to say hello and catch up with each other. This virtual coffee morning has been maintained each week with a core

group of people joining and for whom it remains beneficial.

A round robin telephone group was also put into place, with a number of people maintaining contact each with a wider group to offer a chance to chat and any assistance with shopping, etc., that might be required.

As lockdown eased, St Andrew's was able to open for private prayer only immediately after the live-streamed Mass and on a few afternoons during the week. Social distancing measures were put into place to facilitate this with a one way system and a plentiful supply of hand gel. Pews were sanitised after use. As restrictions eased still further, a programme of services was introduced at S. Andrew's to enable parishioners who were not shielding, and who wished to venture out, to attend Mass in person. Fr Ian was able to reclaim his dining-room as technology permitted an 1100 Mass to be live-streamed from S. Richard's every Sunday where the best signal was to be found. The live-streamed Mass incorporated the readings by members of all three parishes, pre-recorded during the week. As we became more familiar with the technology, pre-recorded hymns were also included in the live-stream. A reduced choir was for a while able to sing at St Andrew's, with two groups taking it in turns to sing at the 0930 Mass on Sundays up to the end of the year.

Harvest Festival was celebrated and services were held for All Saints, Remembrance Sunday, and the Patronal Festival. Four Masses were celebrated for All Souls to enable as many people as wished to do so to attend.

There were two services for the Festival of Nine Lessons and Carols and members of the choir also went to sing at a Carol Service at St Richard's, although sadly this year restrictions meant we were not able to offer hospitality, with no mulled wine or mince pies. The crib service which is normally attended by 400 or more people, was replaced with an innovative Stations style journey round the Church led by Fr Ian and Vicky, and featuring the key points of the Nativity story, from the Annunciation through to the visit of the shepherds and the kings. The church was open for three hours, and a number of families came to visit, such that the church was never empty that afternoon.

Being very aware of the impact of the pandemic on the community as a whole, members of the congregation made generous donations to the Rector's discretionary fund which enabled the parish to make gifts of food parcels or Tesco's food vouchers beginning at Easter 2020 to a number of families in need through liaison with four schools in the parish. This was repeated at Harvest and again at Christmas and has enhanced the links we have been seeking to build with the wider community.

A number of things have necessarily fallen by the wayside this year and we definitely missed the social aspect afforded by the Tarring market, the now annual Cream Tea, the Parish Barbeque and the pilgrimage to Walsingham, as well as the coffee mornings that are held

throughout the year for a variety of causes. A planned trip to the Passion Play at Oberammergau to which a number of parishioners had signed up has now been delayed until 2022.

The Annual Parochial Council Meeting, the Parish's AGM, was delayed as long as possible and took place in September 2020, when we were able to fit 62 people into the church whilst maintaining social distancing measures, etc. At that time, we welcomed Mike Harbut, Len Webb, and Jill Underwood to the PCC as Ros Bailey, Ann Patten and Jaqui Ball stood down, having completed their terms of office, and we thank them for their valued contribution over the past three years. Representatives for Deanery Synod elections also took place at this meeting. Steve Stripp stood down as Churchwarden at the same time and Paul Halstead was elected in his stead. The sub-committee structure has continued although meetings have been limited this year and all conducted via Zoom.

The Electoral Roll stands at 201.

The PCC met in 2020 five times this year, two of those meetings being via Zoom. The PCC has also corresponded and made decisions via email. The Standing Committee, which has full executive authority in between PCC Meetings, has corresponded via e-mail, and has also met via Zoom as any particular need arose.

During lockdown, the parish sought to limit its expenditure. As a result, the Director of Music, the Children's and Family Worker and the Parish Administrator have all been placed on full or flexi-furlough with support for their salaries being claimed through the Government schemes.

The Parish has taken account of the General Data Protection Regulations introduced in May 2018 and continues to ensure data collected is appropriate and held securely.

The Church has continued to welcome and embrace the wider community for the occasional offices of Baptisms, Weddings and Funerals as far as has been permitted within the restrictions to limit the spread of the virus.

The church feels the absence of the Sunday Adventurers and we look forward to welcoming them back into church as social conditions continue to improve.

The links between the three parishes continue to be enhanced by the sharing of the live-streamed services and the wider ministries of Fr Mark, Fr Ian and now Fr Robert Norbury as he was inducted as Vicar of St Symphorian's when Fr Ben moved in May 2020.

Fr Mark, Jane, Paul, Margaret and Kathy, would personally like to say thank you to everyone for their support given to us all so freely over this past year.

CHURCH BUILDING AND FABRIC

The Church building continues to be in a good state of repair. Routine maintenance tasks have been attended to and carried out as the need arose. This includes but is not limited to shingles being replaced on the spire due to storm and weather damage. The flagpole in the churchyard was replaced during August, an item that had been listed on the 2016 quinquennial report. The Diocesan Advisory Committee visited the church in September as part of long term plans for the re-ordering of the church and the construction of a server and revamp of the kitchen area. Preparations are also underway and initial conversations have been had with Julian Vallis, our Inspecting Architect, for the quinquennial survey due in this 2021 year.

SAFEGUARDING

The parish takes its responsibility for the Safeguarding of Children and Vulnerable Adults very seriously. It has complied fully with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016. The Parish adopts (as standard practice) the Chichester Diocesan Safeguarding Policy, and DBS (Disclosure and Barring Service) checks are carried out for all those requiring them in line with that policy. The Diocesan-wide training programme, has now, like the rest of the Church of England, changed and developed and is conducted currently all online. Fr Mark, Victoria Ell and Frances Spencer have all completed the new Safeguarding Leadership Pathway as required for their respective roles. All those who require specific safeguarding training have all attended their relevant courses and this is overseen by Frances Spencer and Claire Martin, our Parish Safeguarding Officers.

FINANCIAL REVIEW

The purpose of the PCC is to carry out its functions and activities for the charitable benefits of the parishioners and the wider community, and as a result the balance sheet is not presented to show the PCC's net worth as if the PCC is a business – the Charity Commission regularly reminds charities that they often fail to demonstrate public benefit.

The Statement of Financial Activities summarises the transactions detailed within the accounts. The bottom right-hand corner shows that, despite last year's particular circumstances, the total funds carried forward has reduced by only £8,000. As anticipated, that without the usual forms of fundraising i.e., Tarring Market which usually raises a net £4,000, Harvest Open Weekend, social events etc being able to take place, envelope giving having fallen by about £3,000, and minimal lettings at The Old Palace reducing the annual payment from £10,000 to £5,000, running costs processed through the Unrestricted General Fund exceeded income by £31,669. However, £5,000 (pre-pandemic) was donated to assist the Diocese with a shortfall in their budget. Parishioners have been generous in donating towards assistance for families under financial pressure during the pandemic – over £9,000 of assistance in the form of food vouchers have been distributed to date. Parishioners also donated over £1,000 towards the cost of livestreaming equipment to enable services to be

accessed by those unable to physically attend church.

The parish share of £66,632 was met in full although a reduction to £50,000 for the current year has been agreed with the diocese with the proviso that our full share of £70,000+ will be paid if practical.

However, although not taken for granted and kept under regular review, reserves remain in a sound state.

Overview and Outlook

The finances of the Church Council, monitored and kept under regular review, continue to be in a sound state.

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by:

..... Date:
The Reverend Mark Lyon SSC
Chairman

Independent Examiner's Report to the members of the PCC of Saint Andrew's Church, West Tarring.

I report to the trustees on my examination of the financial statements of the Parochial Church Council of St. Andrew's Church, West Tarring (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any 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 financial statements to be reached.

John Pudduck F.C.C.A.
Independent Examiner
The Martlet Partnership LLP
E1 Yeoman Gate
Yeoman Way
Worthing, BN13 3QZ

Date 14th May 2021

Statement of Financial Activities

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	£5,656	£10,387	£1,444	—	£17,487	£75,526
Income from charitable activities	£52,015	£1,932	—	—	£53,947	£68,390
Other trading activities	£170	£12,220	—	—	£12,390	£26,498
Investments	£29,862	£23,715	£5,467	—	£59,045	£50,034
Other income	£2,546	£4,771	—	—	£7,317	£7,002
Total income	£90,249	£53,025	£6,911	—	£150,185	£227,450
Expenditure on:						
Raising funds	£40	£128	—	—	£168	£1,548
Expenditure on charitable activities	£120,978	£51,979	£7,021	—	£179,978	£170,139
Other expenditure	£900	—	—	—	£900	£2,730
Total expenditure	£121,918	£52,107	£7,021	—	£181,046	£174,417
Gains / losses on investment assets	£2,881	£7,239	£12,969	—	£23,089	£50,502
Net income / (expenditure) resources before transfer	(£28,787)	£8,157	£12,859	—	(£7,772)	£103,535
Transfers						
Gross transfers between funds - in	£5,234	—	£200	—	£5,434	£10,144
Gross transfers between funds - out	(£200)	(£5,049)	(£185)	—	(£5,434)	(£10,144)
Net movement in funds	(£23,753)	£3,108	£12,874	—	(£7,772)	£103,535
Total funds brought forward	£126,450	£618,622	£223,647	—	£968,720	£865,185
Total funds carried forward	£102,697	£621,730	£236,521	—	£960,948	£968,720

Balance sheet as at 31st December 2020

	Total funds	Prior year funds
Fixed assets		
Tangible Fixed assets - Properties	£478,429	£478,429
Investments	£347,494	£324,404
	£825,923	£802,833
Current assets		
Stocks and work in progress	£126	£142
Debtors	£1,641	£1,758
Cash at bank and in hand	£144,634	£173,832
	£146,401	£175,732
Liabilities		
Creditors: Amounts falling due in one year	£11,374	£9,845
	£11,374	£9,845
Net current assets less current liabilities	£135,026	£165,887
Total assets less current liabilities	£960,948	£968,720
Total net assets less liabilities	£960,948	£968,720
Represented by		
Unrestricted		
General fund	£102,697	£126,450
Designated		
Belfry	£2,123	£2,123
Church Notice Board	£428	£428
Old Palace	£20,791	£15,091
Pat Baker Events Fund	£24,816	£22,308
Printing	—	—
New Projects Fund	£130	£130
Sunday Adventurers	£219	£219
Tower Repairs	£3,218	£3,218
Youth Work Projects	£49,323	£59,821
Bookstall	£1,875	£1,909
Capital Reserve Fund	£445,000	£445,000
Church Repairs	£68,376	£62,944
Coppendale Bequest	—	—
Rector's Discretionary Fund	£935	—
Livewire	£320	£320
Minor improvements	£3,925	£3,925
Music Fund	£251	£1,185
Restricted		
Church Maintenance	£226,603	£213,846
Flowers	£1,406	£985
Hymn Books	£264	£264
Longmans Tombs & Windows	£2,492	£2,492
Organ Repair	£5,888	£6,075
Parish Office	—	—
Pilgrimages	(£132)	(£14)
Richard Axtell Memorial Fund	—	—
Sound System	—	—
Funds of the church	£960,948	£968,720

Approved by the Parochial Church Council on 14th May 2021 and signed on its behalf by:

The Reverend Mark Lyon: (Rector)

Kathleen Shuttleworth: (Treasurer)

The notes on pages 16-18 form an integral part of these accounts.

Fund movement by type

		Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
Belfry - Belfry							
Designated		£2,123	—	—	—	—	£2,123
	Sub-total for Belfry	£2,123	—	—	—	—	£2,123
Books - Bookstall							
Designated		£1,909	£135	£170	—	—	£1,875
	Sub-total for Books	£1,909	£135	£170	—	—	£1,875
CapReserve - Capital Reserve Fund							
Designated		£445,000	—	—	—	—	£445,000
	Sub-total for CapReserve	£445,000	—	—	—	—	£445,000
ChMaint - Church Maintenance							
Restricted		£213,846	£5,467	£5,679	—	£12,969	£226,603
	Sub-total for ChMaint	£213,846	£5,467	£5,679	—	£12,969	£226,603
ChRepairs - Church Repairs							
Designated		£62,944	£1,591	£37	—	£3,878	£68,376
	Sub-total for ChRepairs	£62,944	£1,591	£37	—	£3,878	£68,376
Coppendale - Coppendale Bequest							
Designated		—	—	—	—	—	—
	Sub-total for Coppendale	—	—	—	—	—	—
Discr - Rector's Discretionary							
Designated		—	£12,515	£11,580	—	—	£935
	Sub-total for Discr	—	£12,515	£11,580	—	—	£935
Flowers - Flowers							
Restricted		£985	£1,444	£1,038	£15	—	£1,406
	Sub-total for Flowers	£985	£1,444	£1,038	£15	—	£1,406
Hymns - Hymn Books							
Restricted		£264	—	—	—	—	£264
	Sub-total for Hymns	£264	—	—	—	—	£264
Livewire - Livewire							
Designated		£320	—	—	—	—	£320
	Sub-total for Livewire	£320	—	—	—	—	£320
Longmans - Longmans Tombs & Win							
Restricted		£2,492	—	—	—	—	£2,492
	Sub-total for Longmans	£2,492	—	—	—	—	£2,492
MinImps - Minor improvements							
Designated		£3,925	—	—	—	—	£3,925
	Sub-total for MinImps	£3,925	—	—	—	—	£3,925
Music - Music Fund							
Designated		£1,185	—	£934	—	—	£251
	Sub-total for Music	£1,185	—	£934	—	—	£251
NoticeBd - Church Notice Board							
Designated		£428	—	—	—	—	£428
	Sub-total for NoticeBd	£428	—	—	—	—	£428
OPalace - Old Palace							
Designated		£15,091	£23,585	£12,885	(£5,000)	—	£20,791
	Sub-total for OPalace	£15,091	£23,585	£12,885	(£5,000)	—	£20,791
OrganRep - Organ Repair							
Restricted		£6,075	—	£187	—	—	£5,888
	Sub-total for OrganRep	£6,075	—	£187	—	—	£5,888
PBEvents - Pat Baker Events Fun							
Designated		£22,308	£779	£71	(£49)	£1,849	£24,816
	Sub-total for PBEvents	£22,308	£779	£71	(£49)	£1,849	£24,816
ParOffice - Parish Office							
Restricted		—	—	—	—	—	—
	Sub-total for ParOffice	—	—	—	—	—	—
Pilgrim - Pilgrimages							
Restricted		(£14)	—	£118	—	—	(£132)

	Sub-total for Pilgrim	(£14)	—	£118	—	—	(£132)
Print - Printing							
Designated		—	—	—	—	—	—
	Sub-total for Print	—	—	—	—	—	—
Projects - New Projects Fund							
Designated		£130	—	—	—	—	£130
	Sub-total for Projects	£130	—	—	—	—	£130
RAXtellFd - Richard Axtell Memor							
Restricted		—	—	—	—	—	—
	Sub-total for RAXtellFd	—	—	—	—	—	—
SAdventure - Sunday Adventurers							
Designated		£219	—	—	—	—	£219
	Sub-total for SAdventure	£219	—	—	—	—	£219
Sound - Sound System							
Restricted		—	—	—	—	—	—
	Sub-total for Sound	—	—	—	—	—	—
TowerRep - Tower Repairs							
Designated		£3,218	—	—	—	—	£3,218
	Sub-total for TowerRep	£3,218	—	—	—	—	£3,218
Youthwork - Youth Work Projects							
Designated		£59,821	£14,420	£26,431	—	£1,513	£49,323
	Sub-total for Youthwork	£59,821	£14,420	£26,431	—	£1,513	£49,323
General - General fund							
Unrestricted		£126,450	£90,249	£121,918	£5,034	£2,881	£102,697
	Sub-total for General	£126,450	£90,249	£121,918	£5,034	£2,881	£102,697
None - Agency collection							
Restricted		—	—	—	—	—	—
	Sub-total for None	—	—	—	—	—	—
	Grand total	£968,720	£150,185	£181,048	—	£23,090	£960,948

Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
INCOME AND ENDOWMENTS						
Donations and legacies						
Giving through church boxes	£58	—	—	—	£58	£233
One-off Gift Aid gifts	—	—	—	—	—	£6,000
Donations appeals etc	£4,098	£10,387	£1,444	—	£15,929	£5,778
Legacies	£1,500	—	—	—	£1,500	£60,343
Other funds generated	—	—	—	—	—	£3,171
Total	£5,656	£10,387	£1,444	—	£17,487	£75,526
Income from charitable activities						
Gift Aid - Bank	£8,036	—	—	—	£8,036	£8,896
Gift Aid - Envelopes	£7,808	—	—	—	£7,808	£11,494
Parish Giving Scheme	£20,207	—	—	—	£20,207	£25,637
Loose plate collections	£3,245	—	—	—	£3,245	£9,617
Tax recoverable on Gift Aid	£8,793	£1,932	—	—	£10,725	£7,580
Fees for weddings and funerals	£3,926	—	—	—	£3,926	£5,165
Total	£52,015	£1,932	—	—	£57,945	£68,390
Other trading activities						
Tarring Market	—	—	—	—	—	£3,847
Social Activities	£170	—	—	—	£170	£1,707
Concerts & Musical Events	—	—	—	—	—	£830
Bookstall sales - fund raising	—	£135	—	—	£135	£508
Church hall lettings - fund raising	—	£12,085	—	—	£12,085	£18,352
Magazine income - advertising	—	—	—	—	—	£550
Parish magazine sales	—	—	—	—	—	£704
Total	£170	£12,220	—	—	£12,390	£26,498
Investments						
Dividends	£4,425	£2,370	£5,467	—	£12,262	£12,457
Bank and building society interest	£476	—	—	—	£476	£537
Rent from lands or buildings	£24,961	£21,345	—	—	£46,306	£37,040
Total	£29,862	£23,715	£5,467	—	£59,045	£50,034
Other income						
Recurring grants	£1,328	£176	—	—	£1,504	£1,461
VAT Refund	£735	—	—	—	£735	—
Insurance claims	—	—	—	—	—	£4,310
Collected for gifts	—	—	—	—	—	£897
Coronavirus Job Retention Scheme	—	£4,395	—	—	£4,395	—
Miscellaneous Income	£483	£200	—	—	£683	£334
Total	£2,546	£4,771	—	—	£7,317	£7,002
INCOME TOTAL	£90,249	£53,025	£6,911	—	£150,185	£227,450

Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Endowment	Total This year	Last year
EXPENDITURE						
Raising funds						
Costs of fetes & other events	£40	—	—	—	£40	£1,273
Bookstall costs	—	£128	—	—	£128	£275
Total	£40	£128	—	—	£168	£1,548
Expenditure on charitable activities						
Giving - relief and development agencies	—	—	—	—	—	£276
Home mission	£5,214	£9,327	—	—	£14,541	£2,682
Clergy Costs	£1,405	—	—	—	£1,405	£3,136
Clergy Fees	£435	—	—	—	£435	—
Ministry parish share etc	£66,632	—	—	—	£66,632	£64,783
Salary of parish administrator	£5,008	—	—	—	£5,008	£5,387
Working expenses of incumbent	£2,444	—	—	—	£2,444	£4,353
Council tax	£3,123	—	—	—	£3,123	£2,772
Parsonage house expenses	£226	—	—	—	£226	—
Water rates - vicarage	£805	—	—	—	£805	£784
Youth & Children's work	—	£22,202	—	—	£22,202	£5,050
Parish training and mission	£120	—	—	—	£120	£757
Church running - insurance	£5,643	—	—	—	£5,643	£5,510
Church office - telephone	£359	—	—	—	£359	£792
Organ / piano tuning	£1,010	—	£187	—	£1,197	£707
Organists, Choir, Excelsis Singers & Mus	£4,893	£899	—	—	£5,792	£6,626
Church maintenance	£1,792	£37	£5,679	—	£7,508	£2,069
Cleaning	£53	—	—	—	£53	£150
Upkeep of services	£1,268	—	£1,038	—	£2,305	£8,606
Social Activities	£326	—	—	—	£326	£2,406
Upkeep of churchyard	£40	—	—	—	£40	—
Administration	£4,409	£242	£68	—	£4,719	£9,684
Printing	£2,001	—	—	—	£2,001	£4,377
Church running - heating and lighting	£4,660	—	—	—	£4,660	£4,611
Miscellaneous	£535	—	£50	—	£585	£1,271
Covid-19 costs	£1,690	£1,832	—	—	£3,523	—
Hall running - utilities & insurance	—	£3,757	—	—	£3,757	£6,092
Hall running - maintenance	—	£2,591	—	—	£2,591	£3,141
Hall running - cleaning	—	£750	—	—	£750	£1,105
Hall running - miscellaneous	—	£944	—	—	£944	£597
Hall running - Caretaker's salary	—	£4,773	—	—	£4,773	£4,799
Storm damage repairs	—	—	—	—	—	£4,560
Church interior and exterior decorating	—	—	—	—	—	—
Other PCC property upkeep	£5,701	£4,205	—	—	£9,905	£8,487
Gifts	£1,185	£420	—	—	£1,605	£1,428
Total	£120,978	£51,979	£7,021	—	£179,978	£166,999
Other expenditure						
Governance costs & Examination fee	£900	—	—	—	£900	£2,730
Total	£900	—	—	—	£900	£2,730
EXPENDITURE TOTAL	£121,918	£52,107	£7,021	—	£181,046	£171,277
GRAND TOTAL	(£31,669)	£918	(£110)	—	(£30,861)	£56,371

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting Policies

a) Accounting convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, in accordance with applicable accounting standards and the current (2015) Statement of Recommended Practice, Accounting and Reporting by the Charity SORP (FRS102) (effective 1 January 2019) and with the Charities Act 2011.

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. 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 affiliation to another body, nor those which are informal gatherings of church members.

b) Funds accounting

Funds held by the PCC are:

Unrestricted funds – general funds which can be used for any PCC ordinary purposes

Designated funds – monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted Funds – a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as balance on that fund.

c) Incoming resources

All incoming resources are accounted for gross.

Voluntary Income

Collections are recognised when received.

Planned giving receivable is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies are recognised when the PCC is legally entitled to the amount due.

Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

All other income

All other income is recognised when it is receivable.

Gains and losses on investments

Realised gains or losses are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation on 31 December.

d) Resources used

Resources expended are accounted for on an accruals basis and are accounted for gross.

Grants and donations

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

Church activities

The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31 December would be provided for in these accounts as an operational (though not a legal) liability and would be shown as a creditor in the balance sheet.

e) Fixed Assets

Tangible Fixed Assets

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

Movable church furnishings held by the Rector and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the accounts.

All expenditure on consecrated or beneficed buildings and individual items costing under £2000 is written off in the year it was incurred.

Properties are accounted for at cost or probate value at their date of acquisition.

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

Depreciation

No depreciation is provided on properties as it is the PCC's policy to maintain these assets in a continual state of sound repair. The useful economic life of these assets is so long and residual values so high that any depreciation would not be material. These assets will be subject to annual impairment reviews. Provision will be made if there has been any permanent diminution in value.

Investments

Investments are stated at market value at the balance sheet date.

f) Current Assets

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

2. Tangible Fixed Assets

	At 31.12.20	At 31.12.19
	£	£
Properties		
Freehold House - 24 Upton Road – at probate value	180,000	180,000
Freehold House - 17 Church Way – at probate value	130,000	130,000
Leasehold Flat – 15 Ravenswood Court at cost	<u>168,429</u>	<u>168,429</u>
	<u>£478,429</u>	<u>£478,429</u>

The Parochial Church Council also owns the freehold of the Old Palace and the adjacent school room in Glebe Road, West Tarring, but as it is anticipated that these properties would not ever be sold, revaluation to a theoretical market value would be pointless and costly, with no benefit to the charity nor to its beneficiaries. The PCC is of the opinion that its policy of no revaluation is right and properly derived from its ecclesiastical and pastoral responsibilities to its parishioners.

The occupation of the properties is as follows:

24 Upton Road (acquired by legacy in 1975 and intended for occupation by a Curate when required) is let temporarily at open market rate.

17 Church Way (acquired by legacy in 2007 at probate value of £130,000 and intended for occupation by a member of staff when required) is also let at open market rate.

The flat at 15 Ravenswood Court (acquisition cost in 2007 £168,429 is opposite the Church and was acquired for future possible occupation by a member of the staff as required). It is currently let temporarily at open market rate, and this income is being credited to the Youth Work Projects Fund in recognition of its specific charitable purpose.

The PCC considers that these properties are held to enable it to perform its long-term charitable ecclesiastical purposes, does not consider that they form part of a simple investment portfolio, nor are they held simply to generate income although this may be a short-term consequence of owning these assets.

The PCC also considers that the residual value of each property is at least equivalent to the net book value thereby justifying no depreciation.

3. Investments

	2020	2019
	£	£
CBF Investment Funds:		
Market value 1 January	324,404	273,901
Less sales at 31.12.19 valuation	-	-
	<u>324,404</u>	<u>273,901</u>
Appreciation in value in year	<u>23,090</u>	<u>50,503</u>
Market value 31 December	<u>£347,494</u>	<u>£324,404</u>

4. Capital Reserve Fund (Unrestricted)

Balance at 1 st January and 31 st December	<u>£445,000</u>	<u>£445,000</u>
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5. Trust Funds

The Parochial Church Council receives grant income from a number of Trust Funds.

The Capital of these Trust Funds is not available to the Parochial Church Council. The market value of these Trust Funds at 31st December 2020 was £130,887 (2019 £124,532).

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

6. One legacy for £1500 was received during the year.

7. Analysis of net assets by fund type.

	Unrestricted Funds	Restricted Funds	Total	2019
	£	£	£	£
Investment Properties	478,429	-	478,429	478,429
Investments as Fixed Assets	152,318	195,176	347,494	324,404
Current Assets	146,118	-	146,118	175,732
Current Liabilities	(5,202)	2,175	(7,377)	(9,845)
	<u>£771,663</u>	<u>£197,351</u>	<u>£964,664</u>	<u>£968,720</u>

8. Debtors

	2020	2019
	£	£
Income Tax Recoverable	1,000	1,758
Other Debtors	641	-
	<u>£1,641</u>	<u>£1,758</u>

9. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals for utilities	817	950
Fees due to Diocese	3,998	4,101
Pilgrimage Deposits received in advance	2,216	-
Other creditors	4,343	4,794
	<u>£11,374</u>	<u>£9,845</u>

10. Special and retiring collections

The special and retiring collections for particular purposes were as follows:

	2020	2019
	£	£
Turning Tides (Worthing Churches Homeless Project)	-	316
Christian Aid	55	-
Children's Society	-	148
DEC	-	58
	<u>£55</u>	<u>£522</u>

These collections are not included elsewhere in these accounts.

11. Donations

	2020	2019
	£	£
Turning Tides	-	231
Chichester Diocese	5,000	-
Bishop's Discretionary Fund	-	206
Chestnut Tree House	-	400
Family assistance **	9,327	1,286
USPG	-	250
Church Mission Society	-	250
Mothers Union	214	-
	<u>£14,541</u>	<u>£2,623</u>

** Parishioners' donations to the Rector's Discretionary Fund for family assistance needed as a result of the pandemic