



Parochial Church Council of St. Chad's Church
Pattingham with Patshull

Trustees' Annual Report and Financial Statements

Year ending 31 December 2020

Charity Number: 1151604

Trustees' annual report for the year ending 31 December 2020.

Reference and Administrative Information

Charity Name: The Parochial Church Council of the Ecclesiastical Parish of St Chad, Pattingham with St Mary, Patshull

Registered Number: 1151604

Address: St Chad's Church is situated in the Bullring, Pattingham, WV6 7BG.
It is part of the Diocese of Lichfield within the Church of England.

Contact Details:

- (1) The Reverend Prebendary Maureen Hobbs, Vicar
20 Dartmouth Avenue, Pattingham, Wolverhampton WV6 7DP
Tel: 01902 700257
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- (2) Geoffrey Dann, Secretary
23 The Greenway, Pattingham, Wolverhampton WV6 7DA
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Email: secretary@pattinghamchurch.org.uk

Website: www.pattinghamchurch.org.uk

Names of the charity trustees - members of the Parochial Church Council (PCC) - who manage the charity:

Chair: The Reverend Prebendary Maureen Hobbs, Vicar

Church Wardens: Philip Morgan (until 23/11/20)
Clive Pendrell (from 23/11/20 – already elected member)
Gena Richards

Ex officio as Deanery Synod Representatives: Gordon Bramall
Geoffrey Dann
Anthony Taylor (until 30/11/20)
Dorothy Steel (from 1/12/20 – already elected member)

Elected members: Anthony Ainsworth
Carol Broxton
Robert Colin-Stokes (until 11/10/20)
Henry Ibberson
Gladys Jones (until 11/10/20)
Clive Pendrell (Treasurer – also Churchwarden from 23/11/20)
Colin Ringrose (until 11/10/20)
Ken Scott
Philip Sims
Alan Smith (from 24/11/20)
Dorothy Steel (also Deanery Synod Representative from 1/12/20)
Graham Tritton (until 11/10/20)

Members of the PCC are either ex officio, elected or co-opted in accordance with the Church Representation Rules.

PCC's bankers: Barclays Bank plc, Leicester LE87 2BB

Independent Examiner: Mr O Ross FCA of Muras Baker Jones Limited,
Chartered Accountants, Regent House, Bath Avenue, Wolverhampton WV1 4EG.

Structure, governance, and management

The PCC is a corporate body established by the Church of England (PCC Powers Measure 1956, and the Church Representation Rules 2006) and is a charity registered with the Charity Commission for England and Wales. Charity registration number: 1151604. The PCC is governed by the Parochial Church Council Powers Measure (1956) as amended, and the Church Representation Rules that came into effect on 2nd January 1957 (most recently updated in 2011).

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 raised and spent.

The method of appointment of the PCC members is set out in the Church Representation Rules. The Council comprises the Incumbent, the Churchwardens, those elected to the Deanery Synod, other members who are elected at the Annual Parochial Church Meeting by those on the Electoral Roll and up to two co-opted members. There are up to twelve elected members of the Council serving for a term of three years. One third of these retire each year (and are eligible for immediate re-election). This policy helps to ensure continuity of experience and policies whilst providing opportunities for new members to join and contribute. Members of the congregation are always urged to join the Electoral Roll, and to stand for election to the PCC.

The PCC has four operating or sub committees that meet as required between the meetings of the full PCC:

- The *Standing Committee* required by law, consists of the Priest-in-Charge, the Wardens, the Secretary, the Treasurer, and the Vice Chair. It transacts the business of the council between meetings subject to any directions given by the council.
- The *Finance Committee* reviews financial matters including preparing budgets.
- The *Fabric Committee* reviews all aspects relating to the church building and churchyard.
- The *Communications Group* reviews all aspects of PCC communication.

In addition, special committees meet to organise various events.

The PCC is aware of the Charity Commission's guidance on public benefit in *the Advancement of Religion for the Public Benefit* and have regard to it in its administration of the Charity. The PCC believes that, by promoting the work of the Church of England in the Ecclesiastical Parish of St Chad it helps to promote the whole mission of the Church (pastoral, evangelistic, social, and ecumenical) more effectively, within the Ecclesiastical Parish, and that in doing so it provides a benefit to the public by:

- Providing facilities for public worship, pastoral care, and spiritual, moral, and intellectual development, both for its members and for anyone who wishes to benefit from what the church offers; and
- Promoting Christian values and service by members of the Church in, and to their communities, to the benefit of individuals and society.

Aim and Purpose.

Pattingham with Patshull Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Prebendary Maureen Hobbs, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social, and ecumenical. The PCC is also specifically responsible for the maintenance of the churchyards of St Chad's Parish church, Pattingham and St Mary's Church, Patshull, the fabric of which is now under the care of the Churches Conservation Trust.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Chad. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music, and sacrament. When planning our activities for the year, we have considered the Commission's guidance on public benefit and

the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through: • Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus. • Provision of pastoral care for people living in the parish. • Missionary and outreach work. To facilitate this work, it is important that we maintain the fabric of the Church of St. Chad and the Churchyards under our care.

Achievements and Performance

Worship and Prayer

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. For example, evening and night prayers (Compline) provide a quiet, intimate, and reflective environment for worship whilst opportunities are provided for people to engage in more outgoing worship such as that provided by the young people within our parish. This year we have continued to welcome all ages into our church, when possible, and have continued to provide lay led and inspired Family Worship on the morning of the 1st and (where applicable) the 5th Sunday of each month. Baptisms are sometimes carried out as part of the main act of worship on a Sunday morning or at separate baptism services in the afternoon, according to the wishes of the family. Where baptisms occur outside of main corporate worship, families are encouraged to attend a main Sunday morning service as soon as possible to be formally welcomed into the church family.

The development of our seasonal booklets for the liturgy was well appreciated. Many people have said how much easier it is to follow the services now that they are in booklets. The A/V system is now firmly established and is well used, with Mike Richards becoming very adept at operating it. Favourable comments have been received at the improvements to the screens covering the side aisles, and we have been able to make use of it to show occasional films as well as to enhance services – or at least we were doing so before lockdown ensued! All are welcome to attend our regular services. At the last revision there were 168 parishioners on the Church Electoral Roll, 33 of whom were not resident within the parish.

2020 was of course an extraordinary year with public worship being suspended for much of the time and a drastic curtailing of services. So, it makes little sense to list the bald statistics. What we can confidently claim however is that there was no week without some sort of worship being available on-line and, where possible in church. And there has been a daily presence of prayer maintained through Facebook live streaming of morning prayer and Compline. Both services attract a loyal if small following – sometimes from people well outside our parish boundaries.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. We could only celebrate 1 baptism and 1 thanksgiving for the birth of a child during the year and no weddings, but held 19 funerals this year, either in church, at the graveside or in local crematoria. There was no noticeable increase in demand for funerals related to the pandemic – reflecting the relatively low level of infection and hospitalisation within this community.

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. We also have a member of the PCC serving as our representative on the Shaping for Mission group, considering resources across the Deanery.

Proposed Re-ordering of the Lady Chapel and other areas.

We want our church to be open to our community for private prayer. We are fortunate in having a central position in our community and with many visitors to the churchyard to attend family graves, we can leave the church open for private worship as often as possible.

We are seeking to respond to requests from the community to provide an opportunity for people to come into church and light a candle in memory of a loved one. We also wish to improve the flexibility and comfort of the area within the screen of the Lady Chapel by removing the existing unfixed pews from this area of the church and replacing them with suitable chairs. These have now arrived and been well received by those who use them – albeit there has been little opportunity to do so, given the restrictions around COVID 19. The sale of surplus pews is set to happen in 2021.

We are extremely fortunate as a church in having access to the income from various trust funds, established to care for the fabric of the church. We have been able to maintain the church in good order without recourse to major fundraising appeals, although it remains a challenge to cover our ongoing day to day needs from donated income.

We have identified the need to improve the area around the west door of the church and are currently consulting with our Quinquennial Architect and DAC as to how this might best be achieved. Eventually it is hoped to improve the access from the church to the churchyard by this means and to remove the existing Victorian screen from the West end. Thanks to a generous donation, we are looking to provide additional purpose-built storage to the right of the West Door. (as viewed from the church) which will be in keeping with the existing storage units on the left side of the West Door. This process is ongoing.

The small kitchen that was installed when the church was last extended is no longer fit for purpose and limits what we can provide by way of hospitality. Plans are therefore being drawn up to improve this and the seating area in the North Aisle. These will not be advanced until the Lady Chapel and West Door are agreed and under way.

Pastoral Care

A notable achievement of our Pastoral Care Group and others outside the church, has been the provision of a monthly lunch club in the Village Hall. Sadly, this has had to be suspended after February 2020 due to the pandemic throughout 2020, but we look forward to a time when it will be safe to resume operation – not until late 2021 at the earliest. It is open to all regardless of church attendance or religious affiliation.

Some members of our parish are unable to attend church due to sickness or age. The Vicar or other members of the Pastoral Care Group will visit, when permitted, all church members who request it, to celebrate communion with them at their homes or just to assure them of our prayers and concern to keep them in touch with church life.

Mission and Evangelism

Helping those in need is a demonstration of our faith. The PCC takes seriously its commitment to give approximately 10% of our income to charitable causes both at home and overseas. In addition, we support the annual Bishop's Lent Appeal through the provision of Lent Lunches and Suppers, and it is good that these efforts on behalf of others can be combined with opportunities for fellowship. Unfortunately, these could not take place this year due to the pandemic. There is also a strong link with the food banks in Wolverhampton which are often supported with gifts of food from within the parish. We could not support the food banks with the usual harvest donations of food, again due to the pandemic.

Our parish magazine is distributed monthly to all who subscribe to it and is available at the Church. The magazine keeps our parishioners informed of the important matters affecting our Church and articles that help develop our knowledge and trust in Jesus. With the onset of the pandemic and the temporary suspension of the magazine for three months of 2020, we instituted a weekly e-bulletin distributed by email. This has proved popular and now has some 95 'subscribers'. Either the Vicar or members of the PCC and other members of the congregation take turns in providing an editorial 'message' for the week.

Our Website and Social Media Accounts are other ways of maintaining contact with our congregation and the wider community and are becoming increasingly important. We are currently investigating the provision of WiFi within church to enable live streaming of services in the future.

Cards are produced each Advent and Lent to promote our services at the major festivals of Christmas and Easter. The Easter card was not produced in 2020 due to the pandemic.

Work with Children and Young People

We are indebted to our volunteers, particularly Anna and Paul Davies and Alison Colin-Stokes for their commitment to caring for our younger members. Junior Church is available in normal times for young children most Sundays with more formal Sunday School being provided monthly on the third Sunday of the month. We also welcome our older teens as assistants with these activities. During lockdown we have provided links to Virtual Sunday School via ChadNet and our Website.

A Holiday Club has previously been provided annually in August and continues to be popular. Sadly in 2020 this could not be offered, and we are currently considering if safety considerations and availability of volunteers will allow us to do so in 2021.

Our monthly Youth Service has continued and although the number of young people involved is currently small at around 5, with the departure of others to university and elsewhere, the quality of the worship they design and lead, under the encouragement of Barbara and Graham Tritton is outstanding. We continue to pray for increased numbers and more support from the wider congregation. The Pandemic has allowed a wider distribution for this service with our young people designing and leading a monthly "Worship on the Web".

On-line worship

From a standing start, this has grown enormously during the year, with recorded services being produced and 'broadcast' via YouTube, our website, and Social Media weekly. Several people have become adept at both recording and editing such services – especially Michael Richards, Graham Tritton, and the Vicar, but a wide range of parishioners have been enabled to continue to contribute to our worship by reading, leading prayers – and undertaking dramatic presentations! We have also contributed to the School through the Open the Book Team Videos and some recorded worship from the Vicar.

Music and the choir

Our organist, Greg Lewin is now an established part of our church family and ministry team. He is building on the excellent legacy of John Fellows, Martin Fox and others and the choir is thriving with several 'associate' members regularly augmenting resources for particular services. We would love it if more young people could benefit from the unique experience of leading worship through choral singing and are looking at building on the existing links with the school to encourage this. During lockdown Greg has done a sterling job of recording the choir members remotely and then producing finished recordings that have been incorporated into weekly worship on-line and in church and for some funerals. We are very grateful to him for placing his skills and technical knowledge at our service in this way.

Safeguarding

The PCC believe they have fulfilled their duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

In particular, all PCC members have been encouraged to complete the on-line awareness training (C0 and C1). The Churchwardens have attended a day of additional training (C2) and the Vicar and our Reader have both attended C3 training.

DBS clearance has been sought for all relevant personnel.

Ecumenical Relationships

The church is a member of Covenanting Churches of Wolverhampton West. We held an annual joint service on the fourth Sunday of January and had planned to join with our neighbours in Perton to put on a Lent Lunch on a Saturday in Lent. However, all activity has been suspended during lockdown. We also jointly promote a variety of Lent courses within the group that are open to all and provide a varied approach to deepening discipleship.

As the only place of worship within the villages of Pattingham and Burnhill Green, we are pleased to welcome people from all denominations, while retaining our distinct Anglican identity.

Administration

Our parish administration has been taken over by Michelle Pass – with some assistance before lockdown ensued by Sue Lewin. Michelle has continued to work quietly and effectively behind the scenes, helping with distribution lists, the electoral roll and the administration of the All Souls service which had to be on-line this year.

Financial Review

The PCC's finances for 2020 are showing a deficit of £4,270 on day-to-day activities compared to a deficit of £1,731 for 2019. When the pandemic first took hold, it was feared that the church finances would suffer significantly, and at one point a deficit of more than £20,000 was forecast for the end of the year. In the event, two factors enabled the deficit to stay below £10,000 and these were:

- 1) The Church Estate agreed to increase their recurring annual grant from £15,000 to £20,000

2) Lichfield Diocese allowed a 50% rebate on Parish Share for the last quarter of 2020 and this produced a saving to St. Chad's of £5,647

Most of our regular day-to-day income came from three sources:

- Voluntary Giving £36,907 plus £7,746 in Gift Aid tax recovered.
- Fund Raising
 - Century Club £5,005
- Fees £4,717 (19 funerals)

Planned Giving donors maintained and increased their support over 2019 and rallied to the cause using options such as Bank Transfer, Lichfield Giving Direct, Just Giving or simply saving their 'yellow envelopes' to donate at a suitable time later. However, our total Voluntary Giving still reduced as we were unable to have special services in church as it was either closed or restricted.

Fund raising was understandably affected with events such as the Fete and Scarecrow Festival being cancelled, and as the Bells Run no longer operates, the only funds raised were through the Century Club. In addition, no statutory fees were received for weddings, and only nominal fees were charged for funerals owing to circumstances.

The PCC were able to agree the following donations during 2020:

- Mission partners – 9.5% of voluntary giving income which amounted to £4,150.

It should also be noted that the cost of £4,526 for new chairs in the Lady Chapel was funded by the Church Estate and the PCC would like to express their sincere thanks for this generous gesture.

In summary, the church has been fortunate to finish the year with a deficit of only £4,270; however, it is clear the PCC has depended on 'other' income to achieve this result and this is not a healthy position going forward.

Reserves Policy

It is a PCC policy to maintain a balance on unrestricted funds (if possible) to maintain all monthly payments to be made as well as enough to cover emergency situations that may arise from time to time.

It is our policy to invest our funds balances with the CCLA Church of England Deposit Fund.

Declaration

The Trustees declare that they have approved the Trustees' Report and financial statements.

Signed on behalf of the charity's trustees, the PCC.

.....
Philip Sims, PCC Chair

2021

.....
Clive Pendrell, PCC Treasurer

2021

Independent Examiner's Report to the trustees/members of the PCC of St Chad's Church of Pattingham with Patshull

I report to the trustees on my examination of the accounts of the PCC for the year ending 31 December 2020, which are set out on the following pages.

Respective responsibilities of the PCC and Independent Examiner

The charity's Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Statement

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 charity 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 the trustees 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 material matters have come to my attention which gives me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act, or
- the accounts do not accord with the accounting records, or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: O Ross..... Date: 22nd June 2021

O Ross FCA
Muras Baker Jones Limited
Regent House
Bath Avenue
Wolverhampton
WV1 4EG

STATEMENT OF FINANCIAL ACTIVITIES**For the year ending 31 December 2020**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	Total Funds 2019 £
Income and endowments from:							
Donations and legacies	2(a)	68,369	-	3,152	-	71,521	89,280
Charitable activities	2(b)	9,722	-	300	-	10,022	35,505
Other trading activities	2(c)	2,842	-	-	-	2,842	4,147
Investments	2(d)	355	-	401	18,972	19,728	26,855
Other	2(e)	363	-	-	-	363	2,650
Total		81,651	-	3,853	18,972	104,476	158,437
Expenditure on:							
Raising funds	3(a)	2,947	164	-	5,244	8,355	9,817
Charitable activities	3(b)	81,647	-	4,075	1,194	86,916	118,642
Other	3(c)	1,327	-	-	-	1,327	831
Total		85,921	164	4,075	6,438	96,598	129,290
Net income/(expenditure)		(4,270)	(164)	(222)	12,534	7,878	29,147
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(4,270)	(164)	(222)	12,534	7,878	29,147
Reconciliation of funds:							
Total funds b/fwd. 1 January		98,513	45,529	49,067	163,795	356,904	327,757
Total funds c/fwd. 31 Dec		94,243	45,365	48,845	176,329	364,782	356,904

Notes

See Note (4) for Summary of Fund Movements.
 See Note (13) for comparatives for 2019.

BALANCE SHEET**As at 31 December 2020**

	Note	2020 £	2019 £
FIXED ASSETS			
Equipment	5	-	-
Investment assets	6	179,204	170,210
		<u>179,204</u>	<u>170,210</u>
CURRENT ASSETS			
Debtors and prepayments	7	2,652	5,078
Cash at bank and in hand	8	188,854	189,161
		<u>191,506</u>	<u>194,239</u>
CURRENT LIABILITIES			
Creditors - amounts falling due within one year	9	5,928	7,545
		<u>5,928</u>	<u>7,545</u>
TOTAL NET ASSETS	10	<u>364,782</u>	<u>356,904</u>
REPRESENTED BY:			
Unrestricted			
General Fund		94,244	98,514
Designated			
Holiday Club Fund		180	180
Scarecrow Festival Fund		14,186	14,350
Special Projects Fund		30,998	30,998
		<u>45,364</u>	<u>45,528</u>
Restricted			
Davies Grave Maintenance		1,000	1,000
Youth Activities Fund		3,726	3,726
Bells Fund		4,613	4,613
Charities Fund		-	-
North Aisle and West Door Fund		8,946	8,946
Organ Fund		10,632	10,660
Patshull Churchyard Maintenance Fund		11,925	12,467
Pattingham Church Maintenance Fund		8,004	7,656
		<u>48,846</u>	<u>49,067</u>
Endowment			
Butler Fund		176,328	163,795
		<u>176,328</u>	<u>163,795</u>
Funds of the church		<u>364,782</u>	<u>356,904</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

1. STATEMENT OF ACCOUNTING POLICIES

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgements and key sources of estimation uncertainty, is set out below.

Basis of financial statements

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the *Charities Act 2011* and in accordance with the *Church Accounting Regulations 2006* governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions. They have also been prepared in accordance with the *Charities SORP (FRS 102)*.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. 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 that are informal gatherings of church members.

Cash flow statement

The Charity has taken advantage of the exemption in FRS102 from the requirement to produce a Cash flow statement on the grounds that the income does not exceed £500,000.

Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

Accounting estimates and prior year errors

No changes to accounting estimates have occurred in the reporting period. No material prior year errors have been identified in the reporting period.

Description of Funds

Unrestricted funds are income funds that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its "free reserves" as disclosed in the trustees' annual report.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use abated in line with assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted, and the PCC will move any surplus to other general funds.

Restricted funds comprise of two elements:

- (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 each year must be carried forward as a balance on that fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Details of the funds held, and restrictions are shown in the notes to the accounts.

Endowment funds are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

The PCC does not usually invest separately for each fund.

Incoming resources

Planned giving, collections and donations are recognised when received or when the PCC becomes entitled to the resource and the monetary value can be measured with sufficient reliability. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due, and the monetary value can be measured with sufficient reliability. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10 (2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

Equipment used within the church premises is depreciated on a straight-line basis over four years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Investments

Investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at market value at the year end. Investments held for re-sale are treated as current asset investments.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash expected to be received.

2. INCOME AND ENDOWMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total funds 2020 £	Total funds 2019 £
(a) Donations and legacies						
Tax efficient planned giving	26,844	-	-	-	26,844	27,839
Other planned giving	2,427	-	-	-	2,427	730
Collections at services ¹	2,646	-	3,152	-	5,798	18,574
All other voluntary income	4,180	-	-	-	4,180	5,205
Gift Aid tax recovered	7,746	-	-	-	7,746	9,642
Legacies	-	-	-	-	-	11,000
Grants ²	24,526	-	-	-	24,526	16,290
	68,369	-	3,152	-	71,521	89,280
(b) Charitable Activities						
Fees (retained by PCC) ³	4,717	-	-	-	4,717	11,819
Church Fête ⁴	-	-	-	-	-	4,581
Bells Run ⁵	-	-	-	-	-	11,145
Xmas Tree Festival ⁹	-	-	-	-	-	-
Scarecrow Festival ⁶	-	-	-	-	-	-
Century Club ⁷	5,005	-	-	-	5,005	5,335
Other	-	-	300	-	-	2,625
	9,722	-	300	-	10,022	35,505
(c) Other trading activities						
Sales of Parish News and advertising	2,842	-	-	-	2,842	4,147
Other trading	-	-	-	-	-	-
	2,842	-	-	-	2,842	4,147
(d) Investments						
Dividends	-	-	-	18,251	18,251	24,220
Interest	355	-	401	721	1,477	2,635
	355	-	401	18,972	19,728	26,855
(e) Other Income						
Miscellaneous ⁸	363	-	-	-	363	2,650
Total incoming resources	81,651	-	3,853	18,972	104,476	158,437

Notes for Income and Endowments

- ¹ "Collections at Services" includes £3,152 (2019: £7,843) for restricted funds collected at special services (e.g., funerals) for specific charities and is not part of the PCC's income. An equal amount is paid out to the charities as noted in Section 3, **Expenditure**, below.
- ² "Grants" include support from the Pattingham Church Estate Trust.
- ³ "Fees" are received by the PCC for conducting weddings and funerals (unrestricted funds). The amount for restricted funds is donations/monies set aside for maintenance of the church organ and bells.
- ⁴ The Church Fête is normally run annually on the first Saturday in July (no fete took place in 2020 owing to Covid-19).
- ⁵ The Bells Run finished in 2019 and no equivalent race was held in 2020.
- ⁶ The Scarecrow Festival has been organised 4 times in 2011, 2013, 2015 and 2017. It is planned to hold another festival in 2022.
- ⁷ The Century Club has a maximum of 100 members who pay £5 per month to be included in a monthly draw. Three prizes are paid monthly - £150, £100, and £50. The number of members for 2020 was 83
- ⁸ Other income includes donations from the monthly "Who's for Lunch" gathering.
- ⁹ No Christmas Tree Festival was held in 2020.

3. EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	Total 2019 £
(a) Raising funds						
Costs of Church Fête ¹	42	-	-	-	42	443
Costs of Bells Run ¹	-	-	-	-	-	5,533
Costs of Xmas Tree Festival ¹	-	-	-	-	-	-
Costs of Scarecrow Festival ¹	-	164	-	-	164	106
Costs of Century Club ¹	2,400	-	-	-	2,400	3,600
Other ²	505	-	-	5,244	5,749	135
	2,947	164	-	5,244	8,355	9,817
(b) Charitable activities						
Mission giving & donations	4,150	-	-	-	4,150	11,267
Diocesan Parish Share	39,535	-	-	-	39,535	44,352
Provision of services ³	10,061	-	-	-	10,061	13,085
Church running expenses ⁴	17,663	-	4,075	1,194	22,932	39,769
Vicarage decoration	250	-	-	-	250	500
Utilities - gas and electricity	2,813	-	-	-	2,813	3,376
Parish News/other trading	2,649	-	-	-	2,649	3,581
Church building work ⁵	4,526	-	-	-	4,526	2,712
	81,647	-	4,075	1,194	86,916	118,642
(c) Other						
Examiner's Fee	582	-	-	-	582	564
Other	745	-	-	-	745	267
	1,327	-	-	-	1,327	831
Total resources expended	85,921	164	4,075	6,438	96,598	129,290

Notes for Expenditure

¹ See relevant notes for Annual Fête, Bells Run, Scarecrow Festival and Century Club under section 2, **Income and Endowments**, above.

² "Other" covers costs of stewardship and Investment Management Costs

³ "Provision of Services" includes costs for verger, choir, visiting clergy, service materials and the benefit of a full-time organist

⁴ "Church running expenses" includes costs for administration, insurance, cleaning, minor repairs, and churchyard maintenance. It also includes £3,152 (2019: £7,843) in restricted funds. This is paid out from special services (e.g., funerals) where the collections were for specific charities and is not part of the PCC's expenditure.

⁵ Church building work is for the cost of new chairs for the Lady Chapel.

4. SUMMARY OF FUND MOVEMENTS**For the year ending 31 December 2020**

Fund name	Brought forward £	Income £	Expenditure £	Transfers £	Gains/losses £	Carried forward £
Unrestricted						
General	98,513	81,651	85,921	-	-	94,244
Holiday Club	180	-	-	-	-	180
Scarecrow Festival	14,350	-	163	-	-	14,186
Special Projects	30,998	-	-	-	-	30,998
Restricted ¹						
Bells Fund	4,613	-	-	-	-	4,613
Charities Fund	-	3,152	3,152	-	-	-
North Aisle & West Door	8,946	-	-	-	-	8,946
Organ Fund	10,660	300	328	-	-	10,632
Patshull Churchyard Maintenance	12,467	52	595	-	-	11,925
Pattingham Church Maintenance	7,656	349	-	-	-	8,004
Youth Activities Fund	3,726	-	-	-	-	3,726
Davies Grave Maintenance	1,000	-	-	-	-	1,000
Endowment						
Butler Fund	163,795	18,972	6,438	-	-	176,328
Grand Totals	356,904	104,476	96,598	-	-	364,782

Notes

¹ Restricted Funds contain donations or grants received for a specific object. The funds may only be expended on the specific objects for which they were given. Purpose of each restricted fund:

<i>Bells Fund</i>	<i>Maintenance of the bells. Mainly donations from weddings or visiting bell ringers.</i>
<i>Charities Fund</i>	<i>Used to hold collections at special services (e.g., funerals) for specific charities, prior to being paid to the relevant charities. It does not form part of the PCC's income and expenditure.</i>
<i>North Aisle and West Door Fund</i>	<i>Modernisation of the church and development of the North Aisle and West Door.</i>
<i>Organ Fund</i>	<i>Maintenance of the organ. Mainly from donations from weddings and funerals.</i>
<i>Patshull Churchyard</i>	<i>Donations and grants made specifically for maintaining the churchyard at Patshull.</i>
<i>Pattingham Church</i>	<i>Donations and grants made specifically for maintaining Pattingham church.</i>
<i>Butler Fund</i>	<i>Income from the Butler Trust 1988 which may only be spent on the maintenance of the fabric of St Chad's Church, Pattingham.</i>
<i>Youth Activities</i>	<i>This is a fund set up in 2018 with funds from the defunct Pattingham Youth Club (PSYCO - Pattingham Social Youth Club Option) specifically for youth activities in the village.</i>
<i>Davies Grave Maintenance</i>	<i>This was a new fund set up in 2019 following a legacy specifically for the upkeep of the grave of Peter Davies.</i>

5. FIXED ASSETS FOR THE USE OF THE PCC

	Cost	Depreciation	Net Book Value
	£	£	£
Tangible Assets	6,000	6,000	-

6. INVESTMENTS

	2020	2019
	£	£
Butler Trust Endowment Account	179,204	170,210
	179,204	170,210

The Butler Trust Endowment Account is an expendable endowment. The capital valuation of this fund as at 31 December 2020 is £488,472 (2019 - £567,062). Only the income generated on this fund is available for the designated purpose.

7. DEBTORS AND PREPAYMENTS

	2020	2019
	£	£
Prepayments	1,564	1,524
Tax refunds due	1,088	2,008
Other debtors	-	1,546
	2,652	5,078

8. CASH AT BANK AND IN HAND

	2020	2019
	£	£
Unrestricted accounts		
Current account	20,900	(1,528)
Cash in hand	403	239
CCLA No 1 (General)	73,340	92,986
CCLA No 2 (Designated)	45,365	48,946
	140,008	140,643
Restricted accounts		
CCLA No 2 (Restricted)	36,921	36,051
CCLA No 3 (Patshull Churchyard maintenance)	11,925	12,467
	48,759	48,518
Totals	188,854	189,161

9. LIABILITIES

	2020 £	2019 £
Creditors - amounts falling due within one year		
Balance for Lady Chapel Chairs	2,263	-
Organ / Piano maintenance		492
Others	3,665	6,569
	5,928	7,545

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 December are represented by:

	Unrestricted £	Restricted £	Endowment £	Total 2020 £	Total 2019 £
Fixed Assets - investments	-	-	179,204	179,204	170,210
Current Assets ¹	144,318	48,382	(1,194)	191,506	194,240
Current liabilities ²	(4,246)	-	(1,682)	(5,928)	(7,545)
Total	140,072	48,382	176,328	364,782	356,904

Notes

¹ Cash at Bank and in hand plus Debtors and Prepayments (see notes 7 and 8).

² Liabilities (see note 9).

11. FUNDS RECEIVED AS AN AGENT

The PCC receives and distributes funds received as an agent for weddings and funerals in respect of

- statutory fees due to Lichfield Diocesan Board of Finance, and
- fees due to the organists, bell ringers, choir and visiting clergy.

These funds received by the PCC as an agent are not recognised as an asset in its accounts. Consequently, the receipt of funds as an agent is not recognised as income nor is its distribution recognised as expenditure.

12. DISCLOSURE OF TRUSTEE AND STAFF REMUNERATION, RELATED PARTY AND OTHER TRANSACTIONS

- None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.
- No trustee expenses have been incurred.
- Payments have been made to a Trustee and family members of the Trustees in relation to verger services.
- The charity has no paid employees.

13. STATEMENT OF FINANCIAL ACTIVITIES - COMPARATIVES**For the year ending 31 December 2019 (i.e., previous year)**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2019 £
Income and endowments from:					
Donations and legacies	69,937	10,000	9,686	-	89,623
Charitable activities	32,880	-	2,625	-	35,505
Other trading activities	4,147	-	-	-	4,717
Investments	668	-	680	25,507	26,855
Other	2,307	-	-	-	2,307
Total	109,939	10,000	12,991	25,507	158,437
Expenditure on:					
Raising funds	9,711	106	-	-	9,817
Charitable activities	101,128	3,717	9,345	4,452	118,642
Other	831	-	-	-	831
Total	111,670	3,823	9,345	4,452	129,290
Net income/(expenditure)	(1,731)	6,177	3,646	21,055	29,147
Transfers between funds	-	-	-	-	-
Net movement in funds	(1,731)	6,177	3,646	21,055	29,147
Reconciliation of funds:					
Total funds b/fwd. 1 January	100,244	39,352	45,421	142,740	327,757
Total funds c/fwd. 31 December	98,513	45,529	49,067	163,795	356,904