



St Paul's Church, Kingston

Charity Registration No. 1132023

Annual Report and Financial Statements of the Parochial Church Council

for the year ended 31st December 2023

Incumbent

Revd Adam Rylett
St Paul's Vicarage
33 Queens Road
Kingston Upon Thames
KT2 7SF

Bank

Royal Bank of Scotland Plc
1 Redheughs Avenue
Edinburgh
EH12 9JN

Independent Examiner

Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
SM1 2SW

Parochial Church Council of St Paul's, Kingston Hill Annual Report for 2023

Administrative Information

St Paul's Church is situated on Queens Road in Kingston upon Thames. It is part of the Diocese of Southwark within the Church of England. The correspondence address is The Parish Office, St Paul's Church, Queens Road, Kingston upon Thames KT2 7SF.

The PCC is a corporate body established by the Church of England and operates under the Parochial Church Council (Powers) Measure 1956. The PCC is a Registered Charity (Registration number 1132023).

During the year the following served as members of the PCC:

Vicar:	Revd Adam Rylett (<i>Chairperson</i>)
Assistant Minister:	Revd Fiona de Quidt (<i>until December 2023</i>)
Assistant Curate:	Revd Carolyn Madanat
Churchwardens:	Mr Gareth Buchner (<i>Vice Chairperson, from April 2023</i>) Ms Joanna Orrell (<i>Vice Chairperson, until April 2023</i>) Mr Jonathan Melville-Thomas (<i>until April 2023</i>)
Elected Members:	Mr Soji Abass Mr Don Blevin (<i>until April 2023</i>) Ms Joanna Brayton Ms Fiona Cole (<i>Deanery Synod Representative, from April 2023</i>) Ms Nicky Croft (<i>Deanery Synod Representative</i>) Ms Rachel Dennis Mr Mark Hayman (<i>until April 2023</i>) Mr Nick Hickman (<i>Deanery Synod Representative, from April 2023</i>) Ms Victoria Lambourn (<i>from April 2023</i>) Ms Bernadette Lees (<i>from April 2023</i>) Ms Maggie Millar (<i>from April 2023</i>) Ms Amber Minney Ms Sarah Jarvis (<i>until April 2023</i>) Mr Christopher Johns (<i>Deanery Synod Representative</i>) Mr Dale Kirk (<i>Deanery Synod Representative</i>) Mr Derek Strathearn (<i>Treasurer</i>) Ms Kerry Thomas Mr Peter Watson (<i>Diocesan Synod Representative</i>)

In addition, the following attended some meetings but without voting rights:

Ms Elena Boothman (*PCC Minute Clerk & Administrator, from June 2023*)
Ms Caroline Dennis (*PCC Secretary & Operations Manager*)
Ms Ellie Hughes (*Parish Safeguarding Officer & Community Pastor*)
Ms Christy Lawrence (*PCC Minute Clerk & Administrator, until June 2023*)

We want acknowledge God's grace and provision; nothing would have been possible without his goodness.

Structure, governance and management

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the Vicar, Assistant Minister and Assistant Curate), the Churchwardens and members of the Deanery, Diocesan or General Synods and nine members of the church who are elected at the Annual Parochial Church Meeting (APCM). Elected PCC members are appointed for a 3-year term, with one third coming to the end of their term each year; Deanery Synod members are all appointed for three years; Churchwardens annually. All church members are encouraged to consider standing for election to the PCC or to nominate others, and we aim to have a balance of skills, background and experience where possible.

The PCC is responsible for a wide range of matters affecting the work and ministry of the church, including compliance with health and safety and disability legislation and the protection of children and vulnerable adults. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member is equipped to fulfil their role. On election, new members of the PCC are given relevant information and the most recent minutes. At the first meeting of the new PCC, the vice chair, secretary, and treasurer are elected; and a deputy treasurer, electoral roll officer and minute taker appointed.

The PCC has appointed two Safeguarding Officers who are responsible, with the Vicar and the PCC, for ensuring the safety of children, young people and adults that may be vulnerable within our community and during our gatherings and activities. The current safeguarding officers are Rose Hickman and Ellie Hughes. All Safeguarding Officers attend relevant training for these roles, as do the clergy, Churchwardens, and other staff. The PCC has adopted the Southwark Diocesan policy 'A Safe Church' and implements any necessary changes to procedures and practice on an ongoing basis. This policy is reviewed and renewed annually, and training has been provided for volunteers working with vulnerable adults and children. The Safeguarding Officers also carry out a Safeguarding Self-Audit as required and the findings are reported to the Diocesan Safeguarding Department and the PCC, with an Action Plan drawn up if necessary.

The PCC currently employs two full time staff: a Pastor: Community and an Operations Manager – an Assistant Pastor: Worship and young adults was also employed until August 2023; and four part time staff; a Pastor: Families, Youth and Children (20 hours a week), an Assistant Pastor: Children (20 hours a week, term time only, from April 2023), an Assistant Pastor: Youth (30 hours a week, from November 2023) and an Administrator (15 hours a week) – an Administrator: children, youth and safeguarding was also employed (8 hours a week) until March 2023. These staff members have an annual appraisal. We pay a retained pianist who works 2 hours per week and employ one cleaner for 3 hours per week. The PCC has in place the relevant policies, procedures, contracts and job descriptions for these posts and auto-enrolment pensions for the staff.

There are a number of groups which report to the PCC and whose members are responsible for specific areas of the church's activities, these vary from year to year according to the current priorities for the year but always include:

Standing and Finance Committee

This committee is made up of the Vicar, Assistant Curate, Churchwardens, Treasurer, and any Deputy Churchwardens and is also attended by the Operations Manager. It has power to transact the business of the PCC between its meetings subject to any directions given by the Council. The committee meets prior to each PCC meeting to consider outstanding issues, church finances, staffing matters and plan the PCC Agenda.

St Paul's Kingston - Annual Report 2023 (Continued)

Fabric group

This group exists to ensure that the fabric of the church building is properly maintained and that the findings of the quinquennial inspection are acted upon. It reports to the PCC after each meeting. The membership is agreed by the PCC each year after the APCM.

Mission Link group

Each year the church supports partner organisations in mission work in Kingston, the UK and overseas through prayer and financial giving. The PCC elects a Mission Link group, often with some non-PCC members, annually after the APCM, to maintain the link between St Paul's and its mission partners; ensuring that members of St Paul's are informed about our mission partners and engaged with them in prayer, two-way communication, and practical and financial support. This group recommends the distribution of the tithe of 10% of unrestricted funds income to be allocated to our partners annually to the PCC for approval.

Risk management

The PCC has reviewed the strategic and operational risks it faces. The major risks identified and steps taken to mitigate these risks are as follows:

- **Property fire or theft.** Insurance cover is maintained against both these risks. Fire inspections are carried out annually by a suitably qualified and experienced professional and fire extinguishers are tested and replaced as advised. The lightning conductor is also inspected and tested every three years, the electrical circuits every five years and portable appliances and gas boilers every year.
- **Misappropriation of funds.** The budgeted expenditure for each year is approved by the full PCC. The Standing and Finance Committee operates a system of controls including analytical reviews and segregation of duties that are designed to mitigate against any potential for the misappropriation of funds. The amounts of cash held at any one time are not material to the Parish. Two signatories are required for all payments. All matters involving unbudgeted expenditure in excess of £1,500 are put to the full PCC.
- **Revenue falling below committed expenditure.** The level of giving is carefully monitored throughout the year. Any anticipated deficit is addressed through a review of committed expenditure and by drawing the congregation's attention to the need for increased giving.
- **Safeguarding: Allegations of inappropriate behaviour against persons acting on behalf of the parish.** All new employees and volunteers are subject to a careful recruitment process. Through the Diocese, the parish conducts DBS checks on all those involved in ministry to children, young people and vulnerable adults; and follows the guidelines set out in 'A Safe Church' for all activities and in responding to allegations.

Public benefit

The members of the PCC are aware of the Charity Commission guidance on public benefit, and are confident that by promoting the work of the Church of England in the parish of Kingston Hill it provides public benefit by:

- providing facilities for public worship;
- pastoral care for both its members and others, including the sick and the bereaved;
- the teaching of Christianity through sermons, courses and connect groups;
- the occasional offices (baptisms, thanksgivings, weddings, wedding blessings, funerals, memorial and bereavement services) for members of the local community;
- leading collective worship in schools;
- running groups for pre-school children and their carers (both in church and in the community at Kingsnympton), as well as a number of additional events for families;
- running groups and activities for children and youth, both on Sundays and during the week;
- running a Family Drop In (in church, until July 2023);
- running a Community Drop in (at Kingsnympton, in partnership with Kingston Achieving for Children);
- providing an over-55s club open to all in the community;
- supporting other charities in the UK and overseas;
- promoting Christian values and service by members of the Church in the community, to the benefit of individuals and society as a whole.

St Paul's Kingston - Annual Report 2023 (Continued)

Objectives and Activities

The primary objective of St Paul'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 Vicar in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, ecological, social and ecumenical.

The main objectives of the PCC are to help St Paul's follow our mission statement: To be a people who, through encounter, transformation and love, are growing in their life with God:

- Encounter – with God the Father through His Son, the Word, by His Spirit.
- Transformation – through a loving, healing and liberating relationship with God.
- Love – and care for one another, those around us and all God's creation

The PCC, along with the staff team, oversaw the following during 2023:

- Staffing changes:
 - Our part time Administrator: children, youth and safeguarding's role came to an end in March 2023 and we employed a part time Assistant Pastor: Children (Casey Buchner) in April 2023;
 - Our part time Administrator left in June 2023, and we employed a new part time Administrator (Elena Boothman) the same month;
 - Our full time Assistant Pastor: Worship and young adults (Jonathan Crowther) left in August 2023;
 - We employed a part time Assistant Pastor: Youth (Ben Hislop) in November 2023;
- Building work:
 - We embarked on a project to replace the church carpet during which we discovered that the floor in the church was rotten and needed replacing, alongside the repair of various water leaks under the floor – in the main water pipe and in the heating system. This resulted in the main section of the church building being unusable for four months (August to November) and our 9am and 11am services were relocated to our church school – St Paul's Primary – for this time;
 - We upgraded the AV equipment in the church alongside the work on the floor;
- We have continued to livestream both our 9am and 11am services on YouTube, both services are available for people to catch up on afterwards. This was not possible for the time our services were taking place at St Paul's Primary School;
- We held a Confirmation Service in March 2023 at which 14 of our young people and 1 adult were confirmed;
- We offered Prayer Ministry Training and continued offering Prayer Ministry after our 9am services;
- We introduced a small choral group at occasional 9am services;
- We Start the Day with Prayer on Tuesdays, Wednesdays and Thursday mornings;
- We continued running a midweek communion service followed by a light lunch once a month on a Thursday. This is aimed at anyone at home during the week;
- We held a monthly prayer and worship evening called Encounter, until July 2023;
- We ran a weekly Lent course for the church community;
- We continued to run two weekly groups for toddlers and their parents/carers (called Rainbows) in the church until the work on the floor started, one has now restarted;
- We continued to run one group for toddlers and their parents/carers (called St Paul's Stay & Play) in the community on the Kingsnympton Estate;
- We run groups for children aged 3 (nursery) to 11 (year 6) during our 11am service, these are split according to age;
- Our youth meet weekly, with the younger youth (years 7-9) meeting during the 11am service and the older youth (years 10-13) meeting on a Sunday evening at and after the 7pm service for worship, teaching and discussion;
- The children & youth also meet regularly for socials and other activities, and mentoring is available for those youth who want it;
- We ran a youth weekend away attended by 24 young people;
- We ran two events for Dads and their children – a camping trip in the summer and a youth hostel trip in the autumn;

St Paul's Kingston - Annual Report 2023 (Continued)

- We continued our weekly Family Drop In (in church) until July 2023;
- We run a Community Drop in (at Kingsnympton, in partnership with Kingston Achieving for Children);
- We have made connections with Christian student ministries in Kingston and participated in student outreach and evangelism on the streets of Kingston;
- We ran a Ladies Quiet day at the Franciscan Centre;
- Evergreens continued running its programme of activities for those over 55 both inside the church and from the local community;
- We ran a termly programme of Connect groups;
- At Easter we held a family Last Supper, a Meditation at the Cross, and a 3 day 24 hour prayer room from Good Friday to Easter Sunday;
- We ran a number of social events for the church family to engage in, including church BBQ's;
- We ran the Hold Me Tight Relationship Course in the summer term;
- We ran an Alpha course in the summer term;
- We offered in house Safeguarding training for all volunteers;
- Our staff team attended an EDI training course;
- We held two Volunteer Celebration evenings, one in the summer and one just before Christmas, to celebrate the many volunteers who help make St Paul's the active vibrant church it is;
- Groups from the church attended the Wildfires Festival and the New Wine United Summer Conference;
- The staff team attended the New Wine Leadership Conference in February 2023 and went on retreat together in September 2023;
- We continued to seek to reach out to and bless our local community, and have a collection box for the local Foodbank in church;
- Most members of the church receive a weekly email with information and resources, including, prayer resources, updates of activities happening in the church community and suggestions of ways to engage further with God, members without internet receive a posted version of this;
- We have continued to run a PrayerLine to pray for immediate needs of those in our community;
- We supported and enabled the running of an event for our mission partner Middle East Media;
- We hosted leaving events for year 6's at our local schools run by our mission partner Insight;
- We enabled the running of the Tearfund Big Quiz in November 2023;
- We have continued to support St Paul's school including:
 - running assemblies weekly;
 - holding special services in the church such as Harvest, Welcome to Reception parents and children, Christmas, Easter and Leavers services;
 - running Psalms & stretches in the school;
 - and provided pastoral support for parents at the school.

Volunteers

All the above objectives and achievements rely on the enormous contribution made by church members as unpaid volunteers in the activities of the church. The PCC, itself comprised mainly of volunteers, acknowledges with thanks the crucial importance of the time and skills provided by so many church members to enable the ministry of St Paul's to flourish.

Achievements and performance

Review of the year

The full PCC met six times during the year with an average level of attendance of 90%. Committees met between meetings and minutes of their deliberations were received by the full PCC and discussed where necessary. The APCM was held in April. The PCC continued to oversee the life, work and mission of the church, including a reminder of the Charity Commission's guidance on public benefit. The PCC gave consideration at the first meeting of the newly appointed Council to its remit and purpose, as set out in the Church of England's Representation Rules. We also considered a wide range of issues, including the following (by no means an exhaustive list):

- As our Administrator: children, youth and safeguarding's contract ran out in March 2023, we hired a part time Assistant Pastor: Children in April 2023 (Casey Buchner);

St Paul's Kingston - Annual Report 2023 (Continued)

- We changed the role of our Pastor: Youth (Gen Rylett) to that of Pastor: Families, Youth and Children;
- As our Administrator left in June 2023, we hired a new Administrator (Elena Boothman) also from June 2023;
- We appointed a part time Assistant Pastor: Youth (Ben Hislop) from November 2023;
- We discussed the House of Bishops recommendation concerning the blessing of same sex relationships;
- We appointed new Foundation Governors for St Paul's school;
- We put up the replacement church noticeboards in line with our new branding (as approved in 2022);
- We removed the carpet and dais as approved in 2022; however this led to the discovery of rotten floorboards and various water leak issues which has extended the project into 2024. We have been working closely with our Inspecting Architect (Nicholas Weeden) throughout this process;
- We replaced our sound and AV equipment alongside the work on the church floor;
- We continued reviewing and updating our Policies and ensuring their compliance;
- We received reports on Safeguarding at St Paul's, renewed our adherence to the Safe Church policy and appointed a new Parish Safeguarding Officer (Ellie Hughes);
- We received reports on Deanery Synod meetings;
- We supported the staff team in running the church while our vicar, Adam Rylett, took a six week sabbatical;
- We supported our vicar, Adam Rylett, as he became Area Dean;
- We looked at our volunteer recruitment process and will be launching a new process in 2024;
- We looked at our provision for those over 65 in the community;
- The voluntary contribution to Southwark Diocese, known as the Parish Support Fund, was discussed and a pledge of £127,000 for 2024 was agreed;
- We agreed our mission giving in support of various mission partners and ensured contact with these charities is maintained;
- We ran a successful Gift Day for three charities in December 2023;

As in previous years, the PCC worked harmoniously and well together over the year, with good levels of attendance and participation in meetings. There continues to be a good balance of new and experienced members on the council. At every meeting the PCC examines our financial position, and we are grateful to God and his people for their generosity in supporting the church's work in Kingston and beyond.

Church Attendance

All are welcome to attend our regular services, both online and in person. As of April 2023, there are 205 parishioners on the Church Electoral Roll. 3 names were added during the year, 6 were removed due to moving away/changing church and 1 was removed due to death.

We have a number of people attending who are not on the electoral roll for various reasons and a normal Sunday sees around 180 adults and 60 children/youth attend across the three services.

Financial review

- We finished the year with a General Fund surplus of £15,232 before transfers between funds, with income of £423,862 (2022: £379,593) expenditure of £408,630 (2022: £374,562) and the balance carried forward of £134,077.
- The increase in the year to General Fund income of £44,269 was due to higher occasional donations and grants for VAT recoveries on repairs.
- The increase of £34,068 in the year to General Fund expenditure was largely due to floor repairs, increases in energy costs, equipment purchases and depreciation, and tithed giving to mission and relief agencies.
- Under our policy of giving at least 10% of our General Fund income (before grants) to mission and relief charities this amounted to £39,000. A further £23,816 was paid from Gift Day collections including £13,442 carried over from the 2022 Gift Day. The charities supported and the amounts given can be seen in note 13 of the Financial Statements.
- The significant works during the year in the church building on the delayed projects of replacing the church carpet and upgrading the sound system revealed rot to the floor structure which needed replacing and water leaks located and repaired at additional cost to that budgeted. A total of £123,000 has been spent in the year on these projects and the carpet is expected to be laid during the Easter school holidays. The

St Paul's Kingston - Annual Report 2023 (Continued)

funds set aside and grants received over the past three years for these projects enabled them to be undertaken without requiring a special appeal from church members and overall total funds carried forward have reduced by £25,500. A further £20,000 to complete these projects has been budgeted for in 2024.

- In 2024 higher staff costs as well as the impact of inflation on other church costs will result in increased expenditure at a time when cost of living pressures on the disposable incomes of church members will make increasing donations difficult. We are grateful for God's blessings through his people this year in providing for our finances, and again seek his faithfulness for next year.

Reserves policy

It is PCC policy to aim to maintain a balance on its General Fund which is sufficient to enable payments to be made when they become due and to enable current activities to continue in the short term, should funding fall or significant unforeseen expenditure be required. The PCC aims to have balances equivalent to 3 months of budgeted General Fund expenditure. In 2024 this amounts to £108,105. The closing balance this year of £134,077 meets this aim. The PCC keeps both this policy and its implementation under regular scrutiny.

Future Plans

1. In 2024 and subsequent years, the PCC aims to build on the initiatives undertaken in the past in furtherance of its stated objectives.
2. We will discuss the Diocesan Anti Racism Charter with the aim to adopt this and agree appropriate actions.
3. We will continue to review and evaluate how the structures and culture of St Paul's create barriers to the equality and inclusion of all God's children in our community and worship and seek to eliminate them.
4. We will continue in a life of worship, prayer and obedience, seeking to spur one another on in the whole of life to know the presence of God through his Holy Spirit and make known the Good News of Jesus.
5. We will release the people of God to serve him in alignment with the gifts that he has given them and the place to which he has called them.
6. We will ensure that, while we continue to trust in God for the provisions we need for his service, we are good stewards of the financial resources that are entrusted to us and that St Paul's has a secure footing on which to move forward.
7. We will revamp the church website so that it is more modern and fit for purpose.
8. We will look to employ a Worship Pastor to aid us in our life of worship at St Paul's and in the community.
9. We will complete the work on the floor started in August 2023, ensuring that all water issues are resolved to protect the floor from rot in the future, and lay the new carpet.
10. We will continue our study into the use of our building and how it can be reordered to effectively meet the needs of our ministry here in Kingston. This includes looking at reordering the kitchen and toilet area.

Approved by the PCC on 26th March 2024 and signed on their behalf by the Revd Adam Rylett (Chairperson)



.....

Independent examiner's report to the trustees of St Paul's Church, Kingston Hill

I report to the charity trustees on my examination of the accounts of St Paul's Church, Kingston Hill for the year ended 31 December 2023 set out on pages A-10 to A-16.

Responsibilities and basis of report

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

I report in respect of my examination of the Church's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Miriam Hickson CTA FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: 28 March 2024

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2023

Income	Note	Restricted			Restricted		
		Unrestricted Funds £	Income Funds £	Total 2023 £	Unrestricted Funds £	Income Funds £	Total 2022 £
Income from:							
Donations and legacies	2(a)	404,485	55,626	460,111	355,278	36,944	392,222
Church activities	2(b)	17,730	1,730	19,460	23,565	-	23,565
Other trading activities	2(c)	-	1,363	1,363	-	1,349	1,349
Investments	2(d)	4,509	557	5,066	1,246	155	1,401
Other	2(e)	-	4,550	4,550	-	-	-
Total		426,724	63,826	490,550	380,089	38,448	418,537
Expenditure							
Expenditure on:							
Church activities	3(a)	449,892	56,044	505,936	376,434	1,584	378,018
Other trading activities	3(b)	-	77	77	-	380	380
Total		449,892	56,121	506,013	376,434	1,964	378,398
Net income/(expenditure)		(23,168)	7,705	(15,463)	3,655	36,484	40,139
Transfers between funds		26,050	(26,050)	-	-	-	-
Net movement in funds		2,882	(18,345)	(15,463)	3,655	36,484	40,139
Reconciliation of funds:							
Total funds brought forward		217,800	48,142	265,942	214,145	11,658	225,803
Total funds carried forward		220,682	29,797	250,479	217,800	48,142	265,942

The notes on pages A-12 to A-16 form part of these financial statements

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

BALANCE SHEET at 31 December 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	5	45,962	6,298
		<u>45,962</u>	<u>6,298</u>
Current Assets			
Debtors and prepayments	7	17,854	27,255
Short term deposits		97,051	94,038
Cash at bank and in hand		118,292	156,503
		<u>233,197</u>	<u>277,796</u>
Total current assets			
Liabilities:			
Creditors: amounts falling due within one year	8	(28,680)	(18,152)
		<u>204,517</u>	<u>259,644</u>
Net Current Assets			
	6	<u>250,479</u>	<u>265,942</u>
Total Net Assets			
Funds of the Parish			
Unrestricted funds	9&10	220,682	217,800
Restricted income funds	9&10	29,797	48,142
		<u>250,479</u>	<u>265,942</u>
Total funds			

Approved by the Parochial Church Council on 26th March 2024 and signed on its behalf by:



The Revd Adam Rylett (Chairperson)



Mr Derek Strathearn (Treasurer)

The notes on pages A-12 to A-16 form part of these financial statements

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. 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, together with FRS102 as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention in pounds sterling rounded to the nearest pound. The going concern basis has been used in the preparation of the accounts and there are no material uncertainties relating to going concern. The PCC have considered the impact of the cost of living crisis on the church finances and having regard to current cash balances and projected income and expenditure for the next 12 months are satisfied that the going concern basis in preparing the accounts is appropriate. These accounts do not include the accounts of church groups that owe their affiliation to another body nor those that are informal gatherings of church members.

Funds

Restricted funds must be spent on restricted purposes and details of the funds held and the restrictions provided are shown in notes 9 and 10. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund and interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes and designated funds are amounts set aside by the PCC for major repairs, a specific ministry or a future project.

Income

Planned giving, collections and donations are recognised when received. Tax recoverable is recognised when the income to which it relates is received. Grants and legacies are accounted for when the PCC is entitled to the amounts due. Interest is accrued and all other income, including church lettings, is recognised when it is receivable. All income is accounted for gross. The value of voluntary help received is not included in the accounts but is described in the PCC's annual report.

Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable. 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 support fund contributions are 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. All administration costs are deemed to support church activities and are classified as support costs in note 3(a).

Fixed assets

Consecrated and beneficed property is not included in the accounts in accordance with s10(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). All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishing, whether maintenance or improvement, is written off as expenditure in the financial statements.

Fixed assets are stated at cost less provision for depreciation. Equipment used within the church premises is depreciated on a straight line basis over 4 years except for the sound system speakers & equipment which is depreciated over 10 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Current assets

Short-term deposits comprise cash held on deposit with the CBF Church of England Funds.

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2023

	Restricted		TOTAL FUNDS	
	Unrestricted Funds	Income Funds	2023	2022
	£	£	£	£
2. Income from:				
2(a) Donations and legacies				
Gift aid donations	270,691	140	270,831	242,952
Tax recoverable	70,242	2,812	73,054	63,661
Other donations	27,424	921	28,345	24,638
Collections at services	1,581	-	1,581	1,993
Gift day	-	16,003	16,003	10,188
Sundry donations - catering & miscellaneous	-	-	-	305
Grants: Listed Places of Worship Scheme - VAT	9,547	-	9,547	213
Grants: Other	25,000	35,750	60,750	48,272
	404,485	55,626	460,111	392,222
2(b) Church activities				
Church lettings	11,848	-	11,848	16,364
Fees for weddings & funerals	1,333	-	1,333	492
Church groups income	2,900	1,730	4,630	5,039
Outreach events receipts	1,399	-	1,399	865
Training receipts	250	-	250	805
	17,730	1,730	19,460	23,565
2(c) Other trading activities				
Fundraising events & activities	-	1,363	1,363	1,349
	-	1,363	1,363	1,349
2(d) Investments				
Interest	4,509	557	5,066	1,401
2(e) Other				
Cash balance introduced	-	4,550	4,550	-
TOTAL	426,724	63,826	490,550	418,537
3. Expenditure on:				
3(a) Church activities				
Missionary and charitable giving (note 13):				
Church overseas:				
- missionaries and mission societies	3,000	-	3,000	2,510
- relief and development agencies	12,500	5,723	18,223	12,824
Home missions and other UK Charities	23,500	19,609	43,109	22,000
Parish relief and other gifts	2,541	100	2,641	1,923
	41,541	25,432	66,973	39,257
Ministry: Diocesan Parish Support Fund	123,000	-	123,000	121,671
Clergy expenses	2,690	-	2,690	2,597
Housing cost - Curate	18,000	-	18,000	18,000
Staff costs	-	-	-	7,647
Childrens, youth & young adult's ministry costs	47,959	1,112	49,071	47,117
Outreach & community costs	34,890	-	34,890	32,852
Church groups costs	2,684	2,060	4,744	2,286
Upkeep of services	12,707	-	12,707	9,450
Church running expenses	30,826	-	30,826	28,780
Church & vicarage maintenance	16,213	-	16,213	7,709
Equipment purchases & depreciation	10,957	800	11,757	5,913
Church floor & carpet costs	49,858	26,640	76,498	-
Training courses & conferences	5,652	-	5,652	5,819
Support costs: staff	45,389	-	45,389	42,760
stationery and office	3,702	-	3,702	3,060
Architect's Fees	2,376	-	2,376	1,872
External Examiner's Fees	1,448	-	1,448	1,228
	449,892	56,044	505,936	378,018
3(b) Other trading activities				
Fundraising events costs	-	77	77	380
TOTAL	449,892	56,121	506,013	378,398
4. STAFF COSTS	2023	2022		
	£	£		
Wages and salaries	113,492	120,725		
Social security costs	3,018	4,989		
Pension & life insurance costs	6,273	6,743		
	122,783	132,457		

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2023

4. STAFF COSTS (continued)

The average number of employees during the year was 9 (2022:9) and comprised full time: an operations manager, a community pastor and until July an assistant pastor: young adults & worship; part time: a youth, families & children's pastor, assistant pastors for Children and Youth, an administrator, a pianist and cleaner. All the staff are enrolled in the Pension Builder 2014 Scheme of the Church Workers Pension Fund for lay staff. The scheme is administered by the Church of England Pensions Board. The scheme is a defined benefit scheme. The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pension costs charged to the SoFA in the year amounted to £5,712 (2022: £6,145). No employee's remuneration exceeded £60,000 in the year. The Vicar, Curate and Assistant Minister, members of the PCC, were reimbursed expenses amounting to £2,690 (2022: £2,597). No other payments were made to PCC members.

5. FIXED ASSETS		Office, audio-visual & kitchen equipment and furniture
<i>Tangible assets</i>		£
Cost	b/f at 1.1.2023	23,944
	Additions in year	47,438
	Disposals in year	(4,132)
	c/f at 31.12.2023	<u>67,250</u>
Depreciation	b/f at 1.1.2023	17,646
	Disposals in year	(4,132)
	Charge in year	7,774
	c/f at 31.12.2023	<u>21,288</u>
Net Book Value	b/f at 1.1.2023	6,298
	c/f at 31.12.2023	<u>45,962</u>

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Income Funds	2023 Total	Unrestricted Funds	Restricted Income Funds	2022 Total
	£	£	£	£	£	£
Fixed Assets	45,962	-	45,962	6,298	-	6,298
Current Assets	203,400	29,797	233,197	229,654	48,142	277,796
Current Liabilities	(28,680)	-	(28,680)	(18,152)	-	(18,152)
	<u>220,682</u>	<u>29,797</u>	<u>250,479</u>	<u>217,800</u>	<u>48,142</u>	<u>265,942</u>

7. DEBTORS

	2023 £	2022 £
a) Unrestricted funds:		
Tax recoverable	2,128	2,620
Prepayments and accrued income	12,910	4,018
	<u>15,038</u>	<u>6,638</u>
b) Restricted income funds:		
Tax recoverable	2,599	2,280
Interest receivable	217	-
Equipment purchase deposit	-	18,337
	<u>2,816</u>	<u>20,617</u>
Total Debtors	<u>17,854</u>	<u>27,255</u>

8. LIABILITIES:

	2023 £	2022 £
Amounts falling due in one year		
a) Unrestricted funds:		
Accruals for goods and services	16,713	13,228
Payroll	2,832	3,396
Other creditors	9,135	1,528
Total Creditors	<u>28,680</u>	<u>18,152</u>

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2023

9. FUNDS

Designated:

The Church Repairs Fund is for major repairs & renewals to the church building.

The Youthwork Fund is for expenditure supporting the youthwork of the church.

The Church Development Fund is for the redevelopment of the church building.

Restricted:

The Pastoral Fund is for the pastoral needs within the ministry of St Paul's.

The Music Fund was fully expended in the year by the cost of the sound system upgrade.

The Young Adults Fund is for the ministry to the Youth & Young Adult's.

The Chair Fund is for the replacement of the church chairs which were purchased in 2010.

The Carpet Fund is for the replacement of the church carpet.

Specific collections are those amounts received by the church for particular appeals, charities, missions or relief agencies and include Gift Day donations.(see also note 13).

The Evergreens Fund includes the finances of the St Paul's Church Evergreens Club which are now reported within the PCC financial statements as part of the overall ministry of the church.

10. SUMMARY OF FUND MOVEMENTS

During 2023	Balance at 1 January 2023	Income	Expenditure	Transfers between funds	Net movement in funds	Balance at 31 December 2023
	£	£	£	£	£	£
Unrestricted:						
General Fund	117,795	423,862	(408,630)	1,050	16,282	134,077
Designated:Church Repairs	33,850	348	(34,198)	25,000	(8,850)	25,000
Youthwork Fund	20,911	1,760	(3,644)	-	(1,884)	19,027
Church Development Fund	45,244	754	(3,420)	-	(2,666)	42,578
	217,800	426,724	(449,892)	26,050	2,882	220,682
Restricted:						
Pastoral Fund	7,953	152	(100)	-	52	8,005
Music Fund	25,823	227	-	(26,050)	(25,823)	-
Young Adults Fund	1,107	5	(1,112)	-	(1,107)	-
Chair Fund	789	11	(800)	-	(789)	-
Carpet Fund	-	35,661	(26,640)	-	9,021	9,021
Specific Collections	12,470	20,318	(25,409)	-	(5,091)	7,379
Evergreens Fund	-	7,452	(2,060)	-	5,392	5,392
	48,142	63,826	(56,121)	(26,050)	(18,345)	29,797
Total	265,942	490,550	(506,013)	-	(15,463)	250,479
During 2022	Balance at 1 January 2022	Income	Expenditure	Transfers between funds	Net movement in funds	Balance at 31 December 2022
	£	£	£	£	£	£
Unrestricted:						
General Fund	112,764	379,593	(374,562)	-	5,031	117,795
Designated:Church Repairs	35,554	168	(1,872)	-	(1,704)	33,850
Youthwork Fund	20,807	104	-	-	104	20,911
Church Development Fund	45,020	224	-	-	224	45,244
	214,145	380,089	(376,434)	-	3,655	217,800
Restricted:						
Pastoral Fund	7,609	594	(250)	-	344	7,953
Music Fund	2,916	22,907	-	-	22,907	25,823
Young Adults Fund	-	1,107	-	-	1,107	1,107
Chair Fund	780	9	-	-	9	789
Specific Collections	353	13,831	(1,714)	-	12,117	12,470
	11,658	38,448	(1,964)	-	36,484	48,142
Total	225,803	418,537	(378,398)	-	40,139	265,942

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2023

11. CHURCH HALL

St Paul's Community Hall Trust which holds and manages the Hall in Park Road is a separately registered charity and is connected to the PCC in that the PCC appoints the trustees and PCC members constitute a majority of those trustees. During the year the PCC received grants from this charity totalling £59,000 (2022: £41,871).

12. RELATED PARTY TRANSACTIONS

Mrs G Rylett and Mrs C Buchner, both wives of PCC members, and Mrs C Dennis, mother of a PCC member are employed by the PCC in various roles and received remuneration in the year totalling £56,443 (2022:40,762).

13. GRANTS

Mission Societies and Charities	2023	2022
<i>Tithed grants from PCC Funds</i>	£	£
General Fund		
Helen & Paul Hutchinson	5,000	5,000
Insight	5,000	5,000
Oxygen	3,500	5,000
Kingston Churches Action on Homelessness	2,000	2,000
Hope Health Action	5,000	5,000
Christians Against Poverty	5,000	3,000
MAF (UK)	3,000	3,000
The Lunchbowl Network	3,000	2,500
Open Doors	1,500	-
Christianity Solidarity Worldwide	-	1,000
A Rocha	1,500	1,000
Middle East Media	3,000	2,500
Tearfund	1,500	1,000
	<u>39,000</u>	<u>36,000</u>
TOTAL TITHED GIVING FOR THE YEAR		
<i>Sundry Grants</i>		
General Fund		
Parish relief and gifts	2,541	1,673
	<u>2,541</u>	<u>1,673</u>
Restricted Income Funds		
Pastoral grants	100	250
	<u>100</u>	<u>250</u>
<i>Gift Day and other Specific Collection Grants</i>		
Tearfund	5,723	1,324
Christians Against Poverty	4,481	-
Kingston Foodbank	9,668	-
St Paul's Primary School	5,187	-
International Justice Mission	273	-
Middle East Media	-	10
	<u>25,332</u>	<u>1,334</u>
TOTAL GRANTS FOR THE YEAR	<u>66,973</u>	<u>39,257</u>

The PCC makes grants to missionaries, mission societies, charities and relief agencies totalling at least 10% of its total General Fund's income excluding grants. These payments are decided on annually.