

**Annual Report  
and  
Statement of Financial Activities  
of the  
Parochial Church Council**

**St Michael and All Angels Church,  
Galleywood**

**for the year ended 31st December 2021**

Incumbent:  
Rev. David Cattle

Charity Registration Number 1132183

Independent Examiner:  
Independent Examiners Ltd  
Unit 2  
The Broadfield Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

# ST MICHAEL AND ALL ANGELS CHURCH, GALLEYWOOD

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## ST MICHAEL AND ALL ANGELS CHURCH, GALLEYWOOD

### LEGAL AND ADMINISTRATIVE INFORMATION

PAROCHIAL NAME	THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MICHAEL, GALLEYWOOD COMMON
CORRESPONDENCE ADDRESS	Ms Sue Metcalfe PCC Secretary c/o The Vicarage, 450 Beehive Lane, Galleywood, Chelmsford, Essex, CM2 8RN
<b>PCC MEMBERS OF THE CHURCH</b>	
INCUMBENT	Rev. David Cattle
ASSISTANT PRIESTS	Rev. Gemma Fraser Rev. Stephanie Gillingham
CHURCHWARDENS	Mr Gavin Adlington
DEPUTY CHURCHWARDENS	Mr John Robertson Mr Paul Wehren
DEANERY SYNOD	Ms Sue Metcalfe (PCC Secretary) Ms Beryl Moss
ELECTED MEMBERS	Mrs Clare Broome (Lay Chair) Mrs Janella Coates Mr Colin Dawson (Treasurer) Mrs Jane Dougan Mrs Sue Kitson Mrs Karen Robertson Mrs Jacqueline Sigournay Mr David Stevenson Ms Stephanie Troop Mr Michael Tucker Mr Paul Wehren
CHARITY NUMBER	1132183
OBJECTS	Promoting in the ecclesiastical parish the whole mission of the church.
PRIMARY BANKERS	Barclays Bank plc 2 High Street, Chelmsford Essex CM1 1BG
INDEPENDENT EXAMINER	Kim Gomes MAAT Independent Examiners Ltd. Unit 2, The Broadfield Business Centre Delling Lane, Bosham, West Sussex, PO18 8NF

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS  
ST MICHAEL AND ALL ANGELS CHURCH, GALLEYWOOD  
FOR THE YEAR ENDED 31st DECEMBER 2021**

This report on the financial statements of the PCC for the year ended 31st December 2021, which are set out on the following pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the regulations') and s.145 of the Charities Act 2011 (The Act').

**Respective Responsibilities of the PCC and the Examiner**

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulations and section 144(2) of the Charities Act 2011 does not apply. It is my responsibility to issue this report on those financial statements accounts in accordance with the terms of the Regulations.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5) (b) of the Act and to be found in the Church Guidance, 2006 edition, issued from the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as 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 matter has come to my attention:

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



Kim Gomes MAAT  
Independent Examiners Ltd  
Unit 2  
The Broadfield Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

Date:4 April 2022

## ST MICHAEL AND ALL ANGELS CHURCH, GALLEYWOOD

### REVIEW OF THE YEAR FOR THE YEAR ENDED 31st DECEMBER 2021

#### Aims and objectives

St Michael's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend David Cattle, 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 church building and grounds.

#### Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. During 2021, the PCC has met every two months. Due to the Covid-19 pandemic, PCC meetings have sometimes happened using the "Zoom" teleconferencing platform, and sometimes in person.

St Michael's aims to be a church of teams, covering everything from bell-ringing (led by Chris Moles) to the choir (led by Janette Gibson and Ruth Collin) to the welcome team (led by Martin and Veryan Wilson). Each team has its own leader who reports to the incumbent and the PCC. The main strategic teams are as follows:

**Clergy team:** The clergy team consists of the incumbent, Revd. David Cattle, and two Associate Ministers who are also incumbents elsewhere in our Mission and Ministry Unit – Reverends Stephanie Gillingham and Gemma Fraser.

**The churchwardens' team:** At the beginning of the year, there were 2 churchwardens in post, Anne Pepper and Anne Gardner, and 2 deputy churchwardens, Paul Wehren and John Robertson. At the Annual Meeting of Parishioners on 16<sup>th</sup> May 2021, Anne Gardner became warden emeritus, Anne Pepper stepped down, and Gavin Adlington was elected as churchwarden. Paul Wehren and John Robertson were re-elected as deputy churchwardens.

**Ministry leadership team (MLT):** The MLT meets monthly, and has delegated responsibility for mission, ministry and worship. It consists of the incumbent, our two Licensed Lay Ministers (LLMs) (Travers Harpur and Fiona Selden), our Authorised Pastoral Assistant (Karen Robertson), and our Authorised Evangelism Enabler (Sue Kitson).

**Worship planning team:** This team meets every two months to plan and prepare service themes, readings, preaching series, and rotas for leading, preaching and praying. It consists of the incumbent, our two LLMs, and our three Authorised Local Preachers (ALPs) (Chris Selden, Jane Harpur and Geoff Windus).

**Staff team:** The Church employs a part-time Children and Youth Worker, Ellen Morrison, who works under the supervision of the incumbent.

#### Wider Church structures

St Michael's is part of the South West Chelmsford Churches (SWCC) Mission and Ministry Unit (MMU), along with the parishes of Moulsham: St Luke, St John, Moulsham, and Widford, The MMU incumbents meet regularly, along with the curate in the two Moulsham parishes, Revd Suzanne McAllister, for support, prayer and business, and the churches in the MMU hold joint services and other events. The Lynchpins group consists of representatives of all of the churches in the MMU, and plans MMU-wide services and events. St Michael's representatives at the start of the years were the incumbent, Karen Robertson, Anne Pepper and David Jones. At the APCM on 16<sup>th</sup> May 2021, Karen Robertson and Anne Pepper stepped down, and Gavin Adlington joined the group. The MMU is part of the Chelmsford Deanery (this Deanery was formed during 2021 from the amalgamation of Chelmsford South and Chelmsford North deaneries).

## Safeguarding

St Michael's PCC has adopted the Safeguarding Policy of the Church of England to create and maintain a safe and caring place for all. The PCC has appointed Janella Coates as Parish Safeguarding representative.

## Vision and strategy at the beginning of the year

St Michael's vision prayer is "Jesus, teach us all to love." The annual Leadership Retreat Day happened in October 2020 on Zoom, due to the Covid-19 pandemic, and at this day the PCC, MLT and ALPs set a direction of travel for 2021, as we seek to emerge from the worst of the pandemic. This direction of travel consisted of eight elements, which are on-going aims rather than targets for 2021:

1. **Church:** Recognizing that the Church family (i.e., not necessarily the building or the service) is the place where people most explicitly meet with God.
2. **Sunday service:** Being thought of as the link between groups that help people to engage with Church and help them to feel that they might belong to Church (e.g., graveyard working party, Friendship+ and Make Lunch) and groups that help people to become disciples (e.g., homegroups, listening prayer).
3. **Discipleship:** A focus on homegroups; helping people to know what it really means to be a Christian.
4. **Relationships:** Coming together to build relationships; more informal than organised; making the effort to meet up and chat; the importance of individual, informal relationships; encourage talking about relationship with God (normalise God-talk); sharing faith stories; always open and inclusive.
5. **Volunteering:** Every member serving; the Church should be more like a battleship (where everyone is crew) than a cruise ship (where a small crew serves everyone else); we all have unique, God-given gifts to use in the service of the Church community and the wider community.
6. **Families:** An emphasis on families.
7. **Listening prayer:** An increased focus on silence and listening to God in prayer.
8. **Continued live-streaming:** To keep our reach as wide as possible; and for those who can't come to Church for whatever reason.

## Worship and discipleship

The Covid-19 pandemic has continued to impact our worship services during 2021. At the start of the year, the Church building was closed to public worship, so we live-streamed a 10am service, either from the Church building or from the homes of our worship leaders. Ellen Morrison live-streamed "St Michael's Live-stream for Kids" at 9.30am on Sunday mornings. We had Morning Prayer via Zoom on Tuesday mornings and a live-streamed Holy Communion on Thursday mornings.

The Church building re-opened for 10am worship on Easter Sunday (4<sup>th</sup> April), but with significant precautions in place: a number limit of 30 people (plus those running the service), no congregational singing (an individual or couple sang to the congregation instead), compulsory face masks (except for those who are exempt), no refreshments, and simultaneous Communion (involving the dipping of the bread in the wine by the person administering Communion). An all-age talk in the service replaced the "St Michael's Live-stream for Kids" (we subsequently stopped doing the all-age talk from September). We also continued to live-stream the 10am service. Our 8.30am BCP Holy Communion service re-started in person on Sunday 18<sup>th</sup> April (not live-streamed), with the same precautions in place as at 10am.

From 19<sup>th</sup> July, we were able to ease some precautions: Masks became strongly encouraged (rather than mandated by law), we lifted the number limit, we started serving refreshments outside, we re-started congregational singing (with masks on), and we sang a hymn/song outside the building (without masks) after the service.

Various changes to the law took place after this, following the ebb and flow of the pandemic. Masks became a matter of personal choice, refreshments inside started again, and congregational singing (without masks) was allowed inside the building. But as the epidemic became more acute towards the winter, compulsory mask-wearing was re-introduced by the Government, and we stopped serving refreshments.

It was a joy that many of our Christmas services could take place in the building. Although we limited numbers for the Carol Service and the Christingle, both services were a great success. Unfortunately, due to Covid-19, we were unable to run the Carols on the Common, and the Lathcoats Nativity did not happen.

At the end of the 2021, the Sunday service pattern was: 8.30am BCP Holy Communion (in person, not live-streamed), and 10am Service of the Word (and Holy Communion one Sunday each month) (in person and live-streamed). The mid-week Holy Communion service stopped in September, but the Morning Prayer on Zoom was still in place.

Also in 2021, the bells started to be rung again.

Some of the homegroups continued to meet, mostly via Zoom. Our work on how to resource, support and encourage homegroups has taken a back seat during the pandemic. Work will begin on this as the pandemic eases.

### **Stewardship campaign**

In 2021, we ran a Stewardship Campaign, to encourage congregation members to review their giving to the Church, in terms of their time, their talents and their treasure. We did a preaching series on stewardship, and the campaign itself ran for four weeks in the summer. As part of this, we encouraged congregation members to consider transferring their giving onto the Parish Giving Scheme, which manages Gift Aid receipts, and gives people the option of selecting an automatic inflationary increase in their giving each year.

The campaign was successful in some ways. It led to some more volunteering, many people did transfer onto the Parish Giving Scheme, and some people did increase their financial giving. But financial results were mixed – some people felt they needed to decrease their giving, which, coupled together with the death of some older members of Church, led to a slight overall decrease in financial giving to the Church.

### **Activities**

The PCC is committed to enabling the preaching of the Gospel to our community, so that as many people as possible will become followers of Jesus. It is also committed to serving our community in the name of Jesus. The PCC maintains an overview of everything that the church is and does.

The 2021 Electoral Roll contained 176 people, 74 of whom were resident in the parish, and 53 non-resident.

Here is a brief report on our activities:

**Make Lunch:** This is a nation-wide initiative to provide a meal for every child (and their family), who would qualify for free school meals, in school holidays. This is led by Sue Kitson. During 2021, the team started to serve meals in local schools again, with Covid-19 precautions in place. At Christmas, hampers were given out instead of serving food in schools.

**Inform Galleywood:** Saturday outreach sessions at the Library stopped during the pandemic. We recognise the value of this ministry, but we also think that the form of it needs to change. It is now working as an addition to the Church's pastoral ministry, in which people can be signposted to Steve Mack, who will then provide further support and signposting, in conjunction with his work for the Citizens Advice Bureau.

**Messy Church:** This project has not run since the beginning of the pandemic, although the Christingle was again run as a Messy Christingle in which people made their own Christingles from a pack that we provided. It is still our aim to work towards setting up a Messy Church team, under the right leadership, to re-start this project.

**Friendship+:** This is a group for pre-school children and their parents/carers. It has stopped during the pandemic, but re-started in September 2021. The numbers of adults and children at each session has increased since the re-start, and this is very encouraging.

**Children's work:** On Sunday mornings, we have a group for Primary aged children called "Sonlight" and a

group for teenagers called "Mega". SONlight re-started during 2021, as restrictions eased. Mega has not yet re-started, and this will be looked at soon in conjunction with all of our work with children, young people and families.

**Youth work:** We run a group for ages 11-14 twice each month called "Upwards", and a group for ages 14-18 once a month called "Older Youth". This work is led by Ellen Morrison. During the Covid-19 pandemic, this work took place partly on-line and partly in person, depending on the restrictions in place at the time. Ellen recently opened Upwards to Year 6 pupils at St Michael's Junior School, and this strategy has increased the number of young people attending.

**Schools work:** The church provides Foundation Governors for St Michael's CE (VA) Junior School. The incumbent leads assemblies and special services, teaches RE lessons, and meets regularly with the Head and the Chair of Governors. Ellen Morrison leads assemblies and runs a lunch-time Bible study club for Year 6 called "Fusion". All of these became in-person events during 2021. The incumbent and Ellen Morrison also lead assemblies and special services for Galleywood Infant School, and Ellen leads a weekly lunch-time club called "Oasis". Again, this had to be scaled back in 2020, but has re-started in 2021. Ellen also works with children at Thriftwood School, and this work re-started in 2021.

**Pastoral care:** The Pastoral Care team, led by Karen Robertson, visit the sick, housebound or bereaved in our community. Visiting is slowly getting back to normal, following what is hoped to be the worst of the pandemic.

**Wednesday Fellowship:** This is a group for older people in our community, many of whom have suffered a bereavement, and usually takes place once a month. It is led by Sally Bevan. The group stopped meeting at the start of the pandemic in March 2020, but re-started in time for Christmas 2021.

**Occasional offices:** In 2021, the number of occasional offices was affected by the pandemic. We had 3 weddings. We baptised 6 children and 1 adult. There were 19 funeral services in Church, 9 burials of a body in our churchyard, 17 ashes burials in our churchyard, 2 burials of ashes elsewhere, and 12 funeral services at the Crematorium.

**Marriage support:** The incumbent and Fiona Selden led a Marriage Day in May 2019. Sadly, this had to be cancelled in 2020, and again in 2021. There are plans to hold one in 2022.

**Church at Car Boot Sale:** Church members take part in this initiative, in which local churches get together to offer coffee, chat and prayer at a car boot sale in Boreham. This is led by Martin Wilson. The project re-started in 2021, and discussions are on-going to discern God's will for the future of the project.

**Churchyard:** A team of volunteers (overseen by the churchwardens), maintains the churchyard for the benefit of the local community. Anne Pepper led this team as our Sexton in 2021.

**Grounds:** The area of Church-owned ground near the Eagle Crossroads is being cleared by The Environment Group (TEG) to make a usable space. During 2021, this area was used by Upwards.

**Mission support:** St Michael's gives away 10% of its planned giving. In 2021, we supported the Bible Society, International Ministry to Jewish People, Overseas Missionary Fellowship, Made for More, 1000 Hills Community in South Africa, our sister church in Piotrkow, Poland, Crosslinks, St Michael's Junior School (purchasing Bibles for the children), CPAS (our Patron), Leprosy Mission, Church at Car Boot Sale. The Mission Team is led by Jane Harpur.

**Thanks:** St Michael's PCC would like to thank the many volunteers who work so hard for the church.

### **Plans for the future**

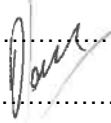
The Annual Retreat did not take place in the Autumn of 2021, but is planned for 5<sup>th</sup> February 2022. This meeting will seek God's will for the how to recover from the worst of the pandemic. Some of the projects that need to be started or continued are: discerning the future of ministry for children, young people and families, looking at the music and singing for worship services, developing a vision for the use of the Copse, planning



our 150<sup>th</sup> anniversary celebrations, fundraising and working towards repairing the north roof, enhancing our prayer life, setting up a new website, developing and supporting homegroups, and thinking through future developments of the churchyard.

On a positive note, the cracks in some of the walls of the Church have been found out to be not as serious as was feared, and the sag in the sanctuary has been discovered to not be dangerous, and so the sanctuary can be opened up again to use.

Approved by the Trustees on .....24/03/2022.....



Signed on their behalf by Trustee.....

Printed Name:.....Colin Dawson.....

**ST MICHAEL AND ALL ANGELS CHURCH, GALLEYWOOD**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st DECEMBER 2021**

	Notes	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Donations & Legacies	3a	93,501	-	93,501	105,283
Activities for Generating Funds	3b	927	-	927	493
Income from Investments	3c	14	-	14	122
Income from Charitable Activities	3d	9,406	-	9,406	7,815
Other Income	3e	250	-	250	-
<b>TOTAL INCOMING RESOURCES</b>		<b>104,099</b>	<b>-</b>	<b>104,099</b>	<b>113,713</b>
<b>RESOURCES USED</b>					
Expenditure on Raising Funds	4a	31	-	31	-
Cost of Charitable Activities	4b	107,288	5,620	112,909	119,105
Governance Costs	4c	630	-	630	780
<b>TOTAL RESOURCES USED</b>		<b>107,949</b>	<b>5,620</b>	<b>113,570</b>	<b>119,885</b>
<b>NET INCOMING RESOURCES</b>		<b>( 3,851 )</b>	<b>( 5,620 )</b>	<b>( 9,471 )</b>	<b>( 6,172 )</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>( 3,851 )</b>	<b>( 5,620 )</b>	<b>( 9,471 )</b>	<b>( 6,172 )</b>
Balances Brought Forward		55,948	4,694	60,642	66,814
Transfer Between Funds		( 1,716 )	1,716	-	-
<b>TOTAL FUNDS CARRIED FORWARD.</b>		<b>50,382</b>	<b>790</b>	<b>51,172</b>	<b>60,642</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

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

**ST MICHAEL AND ALL ANGELS CHURCH, GALLEYWOOD**

**BALANCE SHEET  
AS AT 31st DECEMBER 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020
<b>Fixed Assets</b>					
Tangible Assets	2	-	-	-	-
<b>Current Assets</b>					
Debtors & Prepayments	7	1,495	-	1,495	2,739
Cash at Bank and in Hand	6	49,679	865	50,544	59,195
<b>Total Current Assets</b>		<b>51,174</b>	<b>865</b>	<b>52,039</b>	<b>61,934</b>
<b>Creditors: Due Within One Year</b>	8	792	75	867	1,292
<b>NET CURRENT ASSETS</b>		<b>50,382</b>	<b>790</b>	<b>51,172</b>	<b>60,642</b>
<b>TOTAL ASSETS Less Current Liabilities</b>		<b>50,382</b>	<b>790</b>	<b>51,172</b>	<b>60,642</b>
<b>Creditors: Due in More Than One Year</b>	9	-	-	-	-
<b>NET ASSETS</b>		<b>50,382</b>	<b>790</b>	<b>51,172</b>	<b>60,642</b>
<b>Funds of the Charity</b>					
Unrestricted Funds		50,382		50,382	55,948
Restricted Funds	5		790	790	4,694
		<b>50,382</b>	<b>790</b>	<b>51,172</b>	<b>60,642</b>

Approved by the Trustees on ...24/03/2022..... and

Signed on their behalf by .....  ..... Colin Dawson, Treasurer

## ST MICHAEL AND ALL ANGELS CHURCH, GALLEYWOOD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2021

#### 1. ACCOUNTING POLICIES

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. 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 main affiliation to another body, nor those that are informal gatherings of church members.

#### FUNDS

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted Funds represent (a) income from trusts or endowments which may be extended only on those restricted objects provided in the terms of the trust or the bequest, and (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. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted Funds are general funds, which can be used for PCC ordinary purposes.

#### Incoming Resources

Planned giving/ collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate are received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due. 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 obligation on the PCC. The diocesan quota or 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.

#### Fixed Assets

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

No Value is placed on movable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Equipment used within the church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £1000 or less are written off when the asset is acquired.

Investments are valued at market value at 31st December

**ST MICHAEL AND ALL ANGELS CHURCH, GALLEYWOOD**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31st DECEMBER 2021**

**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Changes in Accounting policies and previous accounts**

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

**Basis of preparation:**

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 2011, the Church Accounting Regulations 2006 and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP2015). The charity meets the definition of a public benefit entity under FRS102. No restatement was required in making the transition to FRS102. The date of transition was 1<sup>st</sup> January 2015.

**2. TANGIBLE FIXED ASSETS**

**a) The Church of St Michael and All Angels, Galleywood**

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

No value is placed on movable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property.

The value of The Church of St Michael and All Angels, Galleywood (Building and Contents) at 31st December 2021 is £11,590,000.

ST MICHAEL AND ALL ANGELS CHURCH, GALLEYWOOD

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31st DECEMBER 2021

<b>3. INCOMING RESOURCES</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>a) Donations &amp; Legacies</b>				
Collections	1,465	-	1,465	3,380
Gifts & Donations	9,217	-	9,217	13,422
Gift Aid Donations	67,584	-	67,584	65,530
Gift Aid Tax Recoverable	15,235	-	15,235	15,751
Legacies	-	-	-	7,200
	<u>93,501</u>	<u>-</u>	<u>93,501</u>	<u>105,283</u>
<b>b) Activities for Generating Funds</b>				
Fundraising Events	-	-	-	-
Room Hire	146	-	146	113
Other Generated Funds	781	-	781	380
	<u>927</u>	<u>-</u>	<u>927</u>	<u>493</u>
<b>c) Investment Income</b>				
Bank Interest	14	-	14	122
	<u>14</u>	<u>-</u>	<u>14</u>	<u>122</u>
<b>d) Charitable Activities</b>				
Statutory Fees (Weddings, Funerals)	9,406	-	9,406	7,815
	<u>9,406</u>	<u>-</u>	<u>9,406</u>	<u>7,815</u>
<b>e) Other Incoming Resources</b>				
One Off Grants	250	-	250	-
	<u>250</u>	<u>-</u>	<u>250</u>	<u>-</u>

**ST MICHAEL AND ALL ANGELS CHURCH, GALLEYWOOD**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

<b>4. RESOURCES EXPENDED</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	£	£	£	£
<b>a) Expenditure on Raising Funds</b>				
Cost of Events	31	-	31	-
	<u>31</u>	<u>-</u>	<u>31</u>	<u>-</u>
<b>b) Cost of Charitable Activities</b>				
Church Running & Maintenance	9,757	1,716	11,473	10,414
Churchyard Running Costs	5,223	-	5,223	9,237
Diocesan Parish Share	72,366	-	72,366	70,846
Family Hour/Sonlight/Youth	1,050	-	1,050	851
Major Repairs	1,450	-	1,450	5,490
Missionary & Charitable Giving	8,065	-	8,065	10,693
Organist Fees	-	-	-	70
Ministry Costs	2,119	-	2,119	2,845
Printing, Stationery & Postage	917	-	917	947
Service Costs	2,024	-	2,024	273
Sundry Expenses	50	-	50	38
Youth Worker Wages	3,511	3,904	7,415	7,335
Caretaker Wages	646	-	646	-
Bank Charges	110	-	110	66
	<u>107,288</u>	<u>5,620</u>	<u>112,909</u>	<u>119,105</u>
<b>c) Governance Costs</b>				
Independent Examiners Fees	630	-	630	780
	<u>630</u>	<u>-</u>	<u>630</u>	<u>780</u>

**ST MICHAEL AND ALL ANGELS CHURCH, GALLEYWOOD**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31st DECEMBER 2021**

**5. RESTRICTED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance 01-Jan-21</b>	Income	Expenditure	Transfers	<b>Balance 31-Dec-21</b>
	£	£	£	£	£
Bell Ropes	-	-	1,716	1,716	-
Children's worker	2,534	-	2,534	-	-
Race Runners & Galleywood Children	1,370	-	1,370	-	-
Wednesday Fellowship	389	-	-	-	389
Youth Group Events	401	-	-	-	401
	<b>4,694</b>	<b>-</b>	<b>5,620</b>	<b>1,716</b>	<b>790</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance 01-Jan-20</b>	Income	Expenditure	Transfers	<b>Balance 31-Dec-20</b>
	£	£	£	£	£
Layzell/Bruce Legacies	1,356	-	1,356	-	-
Children's worker	7,369	-	4,835	-	2,534
Race Runners & Galleywood Children	1,350	20	-	-	1,370
Wednesday Fellowship	389	-	-	-	389
Youth Group Events	401	-	-	-	401
	<b>10,865</b>	<b>20</b>	<b>6,191</b>	<b>-</b>	<b>4,694</b>

**Bell Ropes** – funds donated to pay for new bell ropes

**Layzell/Bruce Legacies** – funds used in certain areas of the churchyard.

**Children's worker** – funds donated to pay for a children's worker

**Racerunners & Galleywood Children** – funds used for outreach to Children in the Parish.

**Wednesday Fellowship** – funds used to pay for a "social club" for those over 50 years of age.

**Youth Group Events** - funds raised to provide financial support for youth to attend events.

The Restricted Funds held are represented by the Charity's cash reserves and are to be expended as specified above.



**ST MICHAEL AND ALL ANGELS CHURCH, GALLEYWOOD**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31st DECEMBER 2021**

**6. CASH AT BANK AND IN HAND**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Dec-21 £</b>	<b>Total 31-Dec-20 £</b>
Cash at Bank and in Hand	49,679	865	50,544	59,195
	<u>49,679</u>	<u>865</u>	<u>50,544</u>	<u>59,195</u>

**7. DEBTORS AND PREPAYMENTS**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Dec-21 £</b>	<b>Total 31 Dec 20 £</b>
Gift Aid Tax Recoverable	929	-	929	1,764
Sundry Debtors	566	-	566	975
	<u>1,495</u>	<u>-</u>	<u>1,495</u>	<u>2,739</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Dec-21 £</b>	<b>Total 31-Dec-20 £</b>
Independent Examiner's Fees	600	-	600	600
Sundry Creditors	192	75	267	692
	<u>792</u>	<u>75</u>	<u>867</u>	<u>1,292</u>

**9. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long-term liabilities during this or the previous financial year.

**ST MICHAEL AND ALL ANGELS CHURCH, GALLEYWOOD**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31st DECEMBER 2021**

**10. ANALYSIS OF NET ASSETS BY FUND**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Dec-21 £</b>	<b>Total 31-Dec-20 £</b>
Fixed Assets ad Investments	-	-	-	-
Current Assets	50,382	790	51,172	60,642
Liabilities (due in more than one year)	-	-	-	-
	<b>50,382</b>	<b>790</b>	<b>51,172</b>	<b>60,642</b>

**11. STAFF COSTS AND NUMBERS**

	<b>2021 £</b>	<b>2020 £</b>
Gross Wages and Salaries	8,061	7,335
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<b>8,061</b>	<b>7,335</b>

Employees who were engaged in each of the following activities:

	<b>2,021</b>	<b>2,020</b>
Activities in furtherance of organisation's objectives	2	1

The organisation operates a PAYE scheme to pay all employed members of staff. No staff received emoluments in excess of £60,000. (2019: None)

**12. PAYMENTS TO PCC MEMBERS**

	<b>2021</b>	<b>2020</b>
Number of Trustees who were paid expenses	3	4
Total Amount paid.	<b>3,826</b>	<b>3,735</b>

Expenses were paid to Vicar, one elected PCC member and one Ex Officio member to reimburse costs incurred in relation to their work for the church, such as travel, printing, stationary, telephone costs. No other payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or person connected with them.

### **13. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

### **14. RESERVES POLICY**

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

### **15. PUBLIC BENEFIT**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.