

**THE PAROCHIAL CHURCH COUNCIL OF
ST AUGUSTINE OF HIPPO
EDGBASTON**



**REPORT & ACCOUNTS
FOR THE YEAR ENDED
31 DECEMBER 2019**

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

31 DECEMBER 2019

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THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

CHARITY REFERENCE AND ADMINISTRATIVE INFORMATION

ADDRESS

St. Augustine of Hippo
Lyttelton Road
Birmingham
B16 9JN

EX-OFFICIO MEMBERS OF THE PCC

Incumbent	-	The Reverend Matthew Tomlinson (Chair)
Churchwardens	-	Stephen Hartland and Cynthia Slater
Director of Music	-	David Whitehead (resigned 31 August 2020)
Deanery Synod Representative	-	Paul Geddes

MEMBERS UNTIL 2020

Stephen Barlow
Wendy Clifton
Sarah Flitter (Vice Chair)
Sarah Kidd (Honorary Treasurer)
Celia Potts

MEMBERS UNTIL 2021

Julian Bailey
Paul Geddes (Secretary to the PCC)

MEMBERS UNTIL 2022

Michael Fellows
Keith Harding

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

REPORT OF THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2019

The Parochial Church Council (PCC) presents their annual report and financial statements for the year ended 31 December 2019. The PCC has adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) (2019) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Church's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Matthew Tomlinson
Stephen Hartland
Cynthia Slater
Julian Bailey
Stephen Barlow
Wendy Clifton
Michael Fellows
Sarah Flitter
Paul Geddes
Keith Harding
Sarah Kidd
Celia Potts
David Whitehead (resigned 31 August 2020)

Aims and Purposes

St Augustine's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, The Reverend Matthew Tomlinson, 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 St. Augustine's Church and for the church hall, St. Augustine's House, 9 Lyttelton Road, Edgbaston, Birmingham, B16 9JN.

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. Augustine's. Our service and worship put faith into practice through prayer and scripture, music and sacrament.

Public benefit statement

The PCC has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and in planning for future activities including the supplementary guidance for the advancement of religion. The trustees have considered how planned activities will contribute to the aims and objectives set. 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.

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

REPORT OF THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2019

Public benefit statement (continued)

To facilitate this work, it is important that we maintain the fabric of the Church of St. Augustine's and the Church Hall.

Financial Review

Net income for the year of £9,977 (2018: Net expenditure of £72,612) comprises a net operating deficit of £15,203 (2018: £8,965) plus an increase in the value of the investments held of £25,180 (2018: decrease of £63,647). The increase in the value of investments was due to the more favourable stock market position at 31 December 2019.

Income for the year of £79,574 (2018: £86,057) decreased by 7.5% from the prior year with the key differences being a decrease in donations received, income from St Augustine's House and parochial fees received. Unrestricted donations included £5,000 received from the Robert Luff Foundation.

Resources expended during the year of £94,777 (2018: £95,022) remained at a consistent level. Whilst costs continue to be controlled, significant unplanned expenditure included expenditure incurred as a result of both the quinquennial inspection and an inspection by our insurers. Significant expenses included the safe removal of asbestos from the boiler room and rectification of the lightning conductors. We have been able to make successful claims under the Listed Places of Worship Grant scheme to cover the VAT incurred in making repairs to the church fabric.

In March 2020, the Covid-19 pandemic resulted in the compulsory closure of places of worship. This has had an impact on levels of giving from members of the congregation that contribute during services. It is recognised that there will be a detrimental impact on our income for 2020 both during the closure of the Church building and also once the restrictions are lifted as many members of our congregation will have to continue to shield whilst the pandemic continues. Expenditure will therefore need to be tightly controlled and managed during this time. Despite this, it is considered that the PCC can continue as a going concern.

Structure, Governance and Management

The constitution and rules for the proceedings of the Parochial Church Council are set out in the Parochial Church Council Powers Measure (1956) as amended and in the Church Representation Rules.

The reference and administrative information is set out on page 1.

Methods adopted for recruitment of Trustees

The method of appointment of PCC members is set out in the Church Representation Rules. At St. Augustine's the membership of the PCC consists of the incumbent (our vicar), churchwardens, the reader and members elected by those members of the congregation who are on the Electoral Roll of the church. All those who attend our services and members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

Policies and procedures adopted for the induction and training of Trustees

On appointment, PCC members are provided with a copy of the Handbook for Churchwardens and Parochial Church Councillors and receive a briefing from the Churchwardens on the work and responsibilities of a Parochial Church Councillor. PCC members are also subject to DBS checks.

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

REPORT OF THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2019

Organisational structure and the decision making process

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent.

The PCC normally meets six times per annum with an agenda and supporting documents circulated to PCC members in advance of each meeting. As required under the Church Representation Rules, the PCC each year appoints a Standing Committee of five or more members including the Vicar, the churchwardens, treasurer and secretary, which meets as required to make recommendations and reports to and is accountable to the PCC. The PCC appoints several reporting committees and working parties to be responsible for particular functions.

The churchwardens are PCC members and form a link between the bishop and the parish. They see that the PCC carries out its responsibilities for the care, maintenance and insurance of the church, its contents and other buildings owned by the PCC. The churchwardens arrange to inspect the fabric of the church each year and report on its condition to the Annual Parochial Church Meeting.

Risk policy

Members of the PCC have examined the major strategic and operation risks which the church faces, in order to be satisfied that systems have been established to enable regular reports to be produced and that all necessary steps have been taken to minimise the effects of all such risks as may exist.

Reserves policy

The PCC aims to retain sufficient funds to cover unexpected expenditure and/or a loss of income and to ensure the financial stability of the PCC. The PCC recognises the need to increase the level of liquid resources to ensure that assets which generate income can be retained to provide a future income stream for the PCC. The PCC considers that the minimum amount of liquid resources available should equate to at least six months operating expenses or approximately £42,500. The PCC will keep this policy under review. At 31 December 2019 the PCC had £469,123 of unrestricted funds and £43,930 of restricted funds.

Safeguarding

The PCC has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

REPORT OF THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2019

INCUMBENT'S REPORT

The 'engine' of St Augustine's which propels everything else consists of our public acts of worship offered to God. We are able to maintain this and do it to a high standard thanks to the many people who contribute to that work in so many diverse ways. It has been particularly good to see in 2019 a growth in the numbers of our choir, and we are almost unique in Birmingham in having two choral services every Sunday, and in maintaining a very wide repertoire of Anglican church music. We have also seen an increase in the number of servers, and the willingness of several members of the team to serve regularly at weekday masses has been a great boon. The church is very evidently cared for and decorated week by week, and the wonderful displays of flowers arranged by our team are part of our offering too.

We have conformed all our services to the Book of Common Prayer use now, apart from a small amount of additional material, and the texts and prayers have become familiar to people. Unlike so many churches we do not chop and change from Sunday to Sunday but keep continuity and familiarity through the year. In the interests of the younger and older members of the congregation, we have tried to keep the length of our Sunday morning service to just over 60 minutes.

While we have a number of under 16s in church, Sunday school has been very reduced in size in the last year, and like other churches we face the ongoing contest with other competing activities for children at weekends.

In line with the rest of the Church of England, there has been a considerable fall in the number of occasional offices (baptisms, weddings and funerals) taking place in church. There were only 3 weddings in 2019, and rather too often the demand of those enquiring about weddings show a desire more for the use of an attractive building for a personally devised celebration rather than for a church marriage .

We have continued to have a close involvement with Norfolk House who have used the church for a number of events in the year. A proposed end of term concert for Harborne Academy regrettably was cancelled but it is hoped to arrange another in 2020.

Bible study on Thursday evenings have been enjoyable events, with a huge variety of passages and themes, usually suggested by participants, forming the base of discussions.

I have been grateful for the assistance of Fr Andrew Lenox Conyngham in taking services on Sundays when I have been away. For the last year again, I have been without any regular help – or relief – in taking services and preaching.

Matthew Tomlinson

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

REPORT OF THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2019

CHURCHWARDENS' REPORT

Urgent matters from the Quinquennial Review occupied our attention during 2019. In January the following were completed:

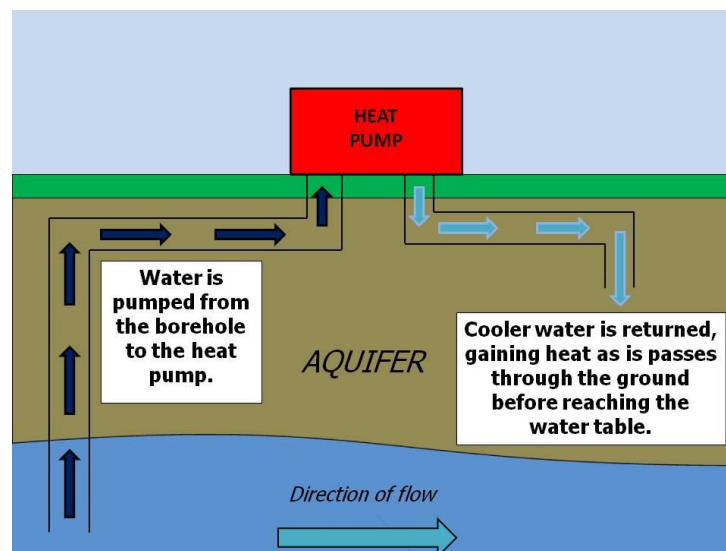
1. a survey of the lightning conductors;
2. a fire risk assessment;
3. electrical system checks; and
4. examination and removal of asbestos contamination in the boiler room

The first and the last required expensive remedial work, which have contributed to the deficit reported in the 2019 accounts.

At the January 2018 PCC meeting the possibility of installing a ground source heating system was discussed and Stephen Hartland took an action to look into this. This was against the backdrop of the existing boiler having broken down and nearing the end of its useful life. The annual gas bill in 2018 was £8,000 and a new boiler will cost £30,000+. However, it would still use gas and we should be looking to reduce our carbon footprint in line with the Church of England's strategy towards green energy. In addition to this, the £8,000 PA is the cost of heating the church sporadically and not very often; and St Augustine's has a reputation for being a cold church. A ground source heating system would be on all the time for the season (September to May) and so the church would maintain a constant heat, which is much better for the fabric of any building.

Ground Source Energy were contacted and the Director, Mark Schofield, came to church and carried out a survey and put forward a proposal that would cost £230,000. This is a very high capital expenditure, but the Government's Renewable Heat Incentive (RHI) pays up to £27,500 per annum over 20 years to encourage transferring to renewable heat sources and reducing their carbon footprint as part of the Kyoto Protocol which came into force in 2005 and commits signatories to reducing their carbon footprint. The target for the UK is 12.5%.

The proposals for St Augustine's may be read in the separate documents sent to each member of the PCC, but essentially it is a ground source heating open loop system, where two bores are sunk into the aquifer and remove the water at a constant 12c, run it through the heat exchangers (like a fridge in reverse) which then passes a constant heat through the church at a set value. The used water is then returned to the earth at 4c cooler than the temperature at which it was extracted. See illustration:



THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

REPORT OF THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2019

As a result of this we decided to look at a similar installation carried out by Earth Source Energy, which is Aquilate Hall in Staffordshire, a big old rambling mansion. Fr Matthew and Stephen Hartland visited the site on 12th June to see the installation, which would be similar to ours. They have five Viessmann units and it is proposed that we will have three, which can work together to maintain heat, or switch between each unit individually to allow for load balancing of each units. See image:



The owners confirmed that for the first time ever, the hall had been consistently and comfortably warm, which was their experience through the first winter of 2017/2018 which was a particularly harsh winter, lasting into March.

Subsequent to this, Ground Source Energy confirmed that they had an investor who was willing to pay for the installation, but would take the RHI scheme payments, but advised that if we could afford to do so, the PCC should strongly consider funding the project itself and benefitting from the RHI payments. To re-state this, the initial capital expenditure is £230,000 and the RHI payments would be £27,500 over 20 years, or £550,000. Unfortunately, we could not find a lender who would be prepared to loan us the money to make this happen.

There were questions over whether the current heating infrastructure (radiators, pipes, etc.) was sufficient and Mark confirmed that their technical modelling confirmed that this would be so. However, he re-assured us that if, for any reason this happened, then they would install additional heaters at their own cost.

A Faculty Petition (P3447) was submitted and as a result, a DAC adviser, John Heywood, was appointed to assist in our project.

At a PCC meeting Keith Harding felt that we should look at other installations, as Aquilate Hall, although a similar technical installation, was not a church and therefore had different heating requirements and so we visited two churches, one in Shropshire and one in Hereford.

At the end of 2019, all things being in place, we were waiting upon the engrossment of the Legal Agreement, to allow us to proceed, following the deliberations and investigations over the past two-years. In March 2020 we heard that the investor was no longer able to proceed with the scheme following the announcement that the Government is due to end the current RHI scheme in March 2021 and the reduction in tariffs which comes into effect on 1 April 2020.

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

REPORT OF THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2019

In November, we began to experience serious problems of water ingress into the sacristy from a gully in the roof above. Various tradespeople, including some recommended by the diocese recommended site Maintenance Booker, were consulted. Our architect, Mark Evans, suggested a thorough investigation of the unusual structure of the roof around the gully. However, this required DAC approval; which has yet to be granted.

The debate concerning the electronic replacement for the pipe organ continued during the year, this has probably now dragged on for at least 15 years, which would seem to suggest a severe lack of direction or resolve in the matter. Two models were tested but there was still no agreement upon their relative merits.

St Augustine's House

In St Augustine's House, the first-floor flat required replacement of the shower and remedial work on the WC. At the end of December, the venerable heating boiler failed and had to be replaced in the new year. David Whitehead has continued to substitute LED lighting for halogen throughout St Augustine's House. The wet weather throughout the summer and autumn delayed the construction work at Number 7 Lyttelton Road and thus also the replacement of the external servery door, which the contractor had agreed to carry out for us, pro bono.

As ever, the year has presented us with the challenges that one might expect with an old building, in need of constant maintenance. This is all very well, but when bench-marked against funds available to complete the works it makes the tasks in hand very much more difficult, as we do not have a surplus in funds to allow us to make easy decisions on the priorities of maintenance.

Stephen Hartland & Cynthia Slater

Churchwardens

STEWARDSHIP

	2019	2018
Gift Aid Donations	£	£
Standing orders	10,940	10,710
Standard envelopes	13,941	13,977
PayPal donations	660	470
Other donations	2,850	20
Tax refund on above	7,099	6,294
Non Gift Aid Donations	£	£
Standing orders	540	540
Payroll giving	878	1,170
Standard envelopes	360	675
PayPal donations	50	-
Total income from Stewardship	37,318	33,856
Gift Aid Small Donations Scheme Receipts	2,000	1,867

Roger Slater

Stewardship Recorder

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

REPORT OF THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2019

SUNDAY SCHOOL

This last year has been interesting. We were able to partake in several festival services: taking the gifts from the Wise Men to the crib at Epiphany; Stations of the Cross at Easter; making bread and taking up the gifts to the altar at the harvest festival; and performing a Nativity play.

We also went on an outing to the Avoncroft Museum of Historic Buildings. The museum is a local attraction that is very interesting. There are plenty of spaces to picnic before exploring the fascinating houses.

Unfortunately, two of our regular attendees have graduated to secondary school and so have left us but the good news is that they now take an active part in services. We thank them both for all they have done over the years and wish them both success in the future.

Margaret Hale

Julie Ward

SUNDAY MORNING COFFEE

Coffee and cake have continued to be provided after the 10.30am service on a Sunday morning. My thanks must go all those who to assist me on a Sunday morning. All offers of help are always gratefully received.

Joanna Tomlinson

DEANERY SYNOD

One member of the PCC sits on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

During 2019 the Synod's business was largely led by the Diocese's 'Transforming Church' initiative and in particular how it affects deaneries. 2019 began with a submission of a motion to add an option into the new rules on full time area deans. The motion was to the effect that alongside the provisions for appointing area deans at diocesan level, there would also be an option for deaneries to be able to elect area deans themselves. The Deanery Synod also considered how it will be affected by the new organisation of fewer, larger deaneries.

At a meeting held in June at St Boniface Church, Quinton, the Deanery Synod heard from the Diocesan Secretary, Andrew Halstead and Archdeacon Simon Heathfield about the role of full time area deans. A discussion also took place as to how the Edgbaston Deanery would fit into the new arrangements and it was agreed to approach Warley Deanery to "begin a conversation".

In September, the standing committees of the Edgbaston Deanery and the Warley Deanery met, and the committees felt that the two Deaneries may be a good fit. It was agreed to arrange a combined Edgbaston-Warley meeting.

At a meeting in November held at Christchurch, Summerfield the Edgbaston and Warley Deaneries met and presentations were heard to introduce each parish to the combined group. It was announced at this meeting that the Deanery Synod's motion had been debated by the Diocesan Synod but that it had first been modified. Nick Tucker, Area Dean agreed to contact Andrew Halstead and the Diocesan Registrar regarding the modification made to the motion after much disquiet was expressed about the modification. Discussions are expected to continue on the new deaneries in 2020.

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2019

ELECTORAL ROLL 2019

J. P. Bailey	<i>L. K. Harding</i>	A. J. Read
J. P. Bailey	C. I. M. L. Hartland	M. Ruhani
<i>L. Barlow</i>	S. J. Hartland	M. L. Ruehl
<i>S. H. Barlow</i>	S. Hayward	<i>P. Ryan</i>
<i>R. S. H. Bellamy</i>	<i>G. Howard</i>	<i>C. Slater</i>
<i>S. Brown</i>	<i>C. I. Hutcheson</i>	<i>R. Slater</i>
<i>T. Brown</i>	<i>M. R. Hutcheson</i>	J. M. Smith
<i>E. E. Cawsey</i>	<i>C. Johnson</i>	<i>P. C. Smith</i>
W. M Clifton	<i>P. Jones</i>	<i>C. A. Sockett</i>
<i>D. M Comis</i>	<i>T. A. F. Kenyon</i>	E. S. Stowell
<i>S. D. Comis</i>	A. J. Kidd	<i>K. J. Taylor</i>
<i>A. P. Crockson</i>	S. R. Kidd	B. M. E. Tomlinson
R. J. Davies	<i>A. J. Leo</i>	C. C. M. Tomlinson
<i>L. A. Day</i>	<i>K. A. Leo</i>	D. Tomlinson
<i>S. J. Dean</i>	<i>R. C. Matthews</i>	J. M. Tomlinson
R. V. Edwards	M. J. McCaw	<i>M. Varghese</i>
<i>M. J. Fellows</i>	R. S. McCaw	W. C. Vaughan
M. Fecady	E. S. Nagle	S. Vysopal
<i>I. S. Field</i>	R. E. Nagle	<i>S. M. Waggett</i>
J. Fletcher	<i>F. Oakes</i>	<i>M. Wainwright</i>
S. K. Flitter	K. Partridge	J. D. Ward
<i>P. B. M. Geddes</i>	<i>T. Pearce</i>	<i>D. Whitehead</i>
<i>S. George</i>	<i>C. M. Potts</i>	<i>J. William</i>
<i>S. Gower</i>	N. T. Ramrous	<i>G. Williams</i>
M. Hale	<i>M. Rava</i>	<i>J. M. Winters</i>

There are 75 members of the congregation registered on the Electoral Roll and of those so registered, 44 live outside the parish (*noted in italics*).

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

REPORT OF THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2019

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Report of the Trustees' and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Parochial Church Council on 22 October 2020 and signed on its behalf by:

The Reverend M.R.E. Tomlinson (Chair)

Mr. S. J. Hartland (Churchwarden)

Mrs C. M. Slater (Churchwarden)

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

Independent Examiner's Report to the Parochial Church Council of St Augustine's, Edgbaston

I report on the accounts of the charity for the year ended 31 December 2019 which are set out on pages 13 to 25.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the 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 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

James Fletcher ACA CTA
Whittington Hall
Whittington Road
Worcester
WR5 2ZX

22 October 2020

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

CHARITY STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	General Funds £	Restricted Funds £	2019 Total £	2018 Total £
Income and endowments from:					
Donations and legacies		51,606	2,472	54,078	56,065
Other trading activities		885	-	885	720
Investment income		19,528	-	19,528	19,501
Charitable activities		5,083	-	5,083	9,771
		<hr/>	<hr/>	<hr/>	<hr/>
Total income and endowments	2	<u>77,102</u>	<u>2,472</u>	<u>79,574</u>	<u>86,057</u>
Expenditure on:					
Charitable activities	3	94,057	720	94,777	95,022
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		<u>94,057</u>	<u>720</u>	<u>94,777</u>	<u>95,022</u>
Net gains / (losses) on investments	7	25,180	-	25,180	(63,647)
		<hr/>	<hr/>	<hr/>	<hr/>
Net income / (expenditure)		8,225	1,752	9,977	(72,612)
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		8,225	1,752	9,977	(72,612)
Reconciliation of funds:					
Funds brought forward at 1 January 2019	10	460,898	42,178	503,076	575,688
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward at 31 December 2019		<u>469,123</u>	<u>43,930</u>	<u>513,053</u>	<u>503,076</u>

All income and expenditure relates to continuing activities and represents all gains and losses recognised during the year.

The Statement of Financial Activities for the period ended 31 December 2018 is included at Note 15 to the accounts.

The notes on pages 16 to 25 form part of these financial statements

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

**BALANCE SHEET
AS AT 31 DECEMBER 2019**

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible Fixed Assets	5	92,400	95,255
Investment Properties	6	155,000	155,000
Investments	7	236,758	211,578
		<hr/>	<hr/>
		484,158	461,833
		<hr/> <hr/>	<hr/> <hr/>
CURRENT ASSETS			
Debtors	8	2,080	6,804
Bank and Cash Balances		27,036	35,207
		<hr/>	<hr/>
		29,116	42,011
CREDITORS: Amounts falling due within one year	9	221	768
		<hr/>	<hr/>
NET CURRENT ASSETS		28,895	41,243
		<hr/>	<hr/>
NET ASSETS		513,053	503,076
		<hr/> <hr/>	<hr/> <hr/>
Represented by:			
Unrestricted Funds		469,123	460,898
Restricted Funds		43,930	42,178
		<hr/>	<hr/>
	10	513,053	503,076
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees on 22 October 2020 and signed on their behalf by:

The Reverend M.R.E. Tomlinson
Incumbent

Mr. S.J. Hartland
Churchwarden

Mrs. C. M Slater
Churchwarden

The notes on pages 16 to 25 form part of these financial statements

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

STATEMENT OF CASH FLOWS

AS AT 31 DECEMBER 2019

	Notes	2019 £	2018 £
Cash flow from operating activities	14	(27,699)	(30,013)
		<hr/>	<hr/>
Net cash flow from operating activities		(27,699)	(30,013)
		<hr/> <hr/>	<hr/> <hr/>
 Cash flow from investing activities			
Payments to acquire tangible fixed assets		-	-
Investment income received		19,528	19,501
		<hr/>	<hr/>
Net cash flow from investing activities		19,528	19,501
		<hr/> <hr/>	<hr/> <hr/>
 Net (decrease) in cash and cash equivalents		(8,171)	(10,512)
Cash and cash equivalents at 1 January 2019		35,207	45,719
		<hr/>	<hr/>
Cash and cash equivalents at 31 December 2019		27,036	35,207
		<hr/> <hr/>	<hr/> <hr/>
 Cash and cash equivalents consists of:			
Cash at bank and in hand		27,036	35,207
		<hr/>	<hr/>
Cash and cash equivalents at 31 December 2019		27,036	35,207
		<hr/> <hr/>	<hr/> <hr/>

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2019

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Accounting Convention

The Parochial Church Council of St. Augustine's, Edgbaston is a charity in the United Kingdom as a part of the Church of England. The nature of the charity's operations is to enable as many people as possible to worship at the church and to become part of the parish community at St. Augustine's through service and worship, faith into practice through prayer and scripture, music and sacrament.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) (2019) applicable to charities preparing their accounts in accordance with "FRS 102 The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (March 2018)" and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in Sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund Accounting

Unrestricted Funds

Unrestricted funds are those funds received which are not subject to any special restriction that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted Funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Recognition of Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

Dividend Income

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned up to 31 December 2019. Associated tax recoveries are included for all amounts shown as income.

Donations

For donations to be recognised, the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2019

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Rents Receivable

Rents are accounted for on an accruals basis.

Other income

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services to raise funds and is recognised when entitlement has occurred.

(d) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and
- Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Fixed Assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold buildings	2% straight line
Fixtures and fittings and office equipment	33% straight line

Gains or losses on the disposal of fixed assets held for charitable use are reflected in Net Incoming Resources before Transfers shown in the Statement of Financial Activities.

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2019

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Investment Properties

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the Statement of Financial Activities.

(g) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the Statement of Financial Activities if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

(j) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

2 INCOME AND ENDOWMENTS

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Donations and legacies:				
Planned giving via Gift Aid and payroll Donations	27,319	-	27,319	27,562
Income Tax recoverable	9,099	-	9,099	8,184
Collections (open plate)	9,006	-	9,006	8,514
Votive candles	771	-	771	770
Donations, appeals etc	5,411	2,472	7,883	11,035
	<u>51,606</u>	<u>2,472</u>	<u>54,078</u>	<u>56,065</u>
Other trading activities:				
Events	885	-	885	720
	<u>885</u>	<u>-</u>	<u>885</u>	<u>720</u>
Investment income:				
Dividends and Interest	8,728	-	8,728	8,701
Rent receivable	10,800	-	10,800	10,800
	<u>19,528</u>	<u>-</u>	<u>19,528</u>	<u>19,501</u>
Charitable activities:				
Church activities	1,139	-	1,139	2,294
Church and Hall hire	3,944	-	3,944	7,477
	<u>5,083</u>	<u>-</u>	<u>5,083</u>	<u>9,771</u>
Total Income and Endowments	<u>77,102</u>	<u>2,472</u>	<u>79,574</u>	<u>86,057</u>

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

3 EXPENDITURE

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
CHURCH ACTIVITIES				
Ministry				
Diocesan Parish Share	36,000	-	36,000	42,500
No. 9 Lyttelton Road	1,480	-	1,480	2,300
	<u>37,480</u>	<u>-</u>	<u>37,480</u>	<u>44,800</u>
Missionary				
Overseas missionary societies and charities	983	-	983	600
Home missionary societies and charities	500	-	500	600
	<u>1,483</u>	<u>-</u>	<u>1,483</u>	<u>1,200</u>
Other Expenses				
Church running expenses	26,411	430	26,841	23,902
Church maintenance	15,011	-	15,011	7,296
Church music	7,628	-	7,628	7,653
Printing, Postage & Stationery	2,143	-	2,143	3,294
Sundry expenses	994	256	1,250	3,940
Bank Charges	86	-	86	81
Depreciation	2,821	34	2,855	2,856
	<u>55,094</u>	<u>720</u>	<u>55,814</u>	<u>49,022</u>
Total Expenditure	<u>94,057</u>	<u>720</u>	<u>94,777</u>	<u>95,022</u>

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2019

4 NET INCOMING / (OUTGOING) RESOURCES

Net incoming/(outgoing)resources before transfers is stated after charging:	2019 £	2018 £
Amounts payable under operating leases	1,434	1,434

5 TANGIBLE FIXED ASSETS

	Freehold Land and Buildings £	Fixtures, Fittings and Office Equipment £	Total £
Cost or valuation			
As at 1 January 2019	105,000	5,396	110,396
Additions	-	-	-
As at 31 December 2019	105,000	5,396	110,396
Depreciation			
As at 1 January 2019	10,500	4,641	15,141
Charge for the year	2,100	755	2,855
As at 31 December 2019	12,600	5,396	17,996
Net book values			
As at 31 December 2019	92,400	-	92,400
As at 31 December 2018	94,500	755	95,255

The PCC have taken advantage of the transitional provisions of SORP (FRS 102) and revalued St Augustine's House at the date of transition to FRS 102.

6 INVESTMENT PROPERTIES

	St. Augustine's House £
Valuation	
As at 1 January 2019 and 31 December 2019	155,000

St Augustine's House was subject to independent, professional valuation in April 2016 based on the current use of the property. The valuation was undertaken by Cottons Chartered Surveyors. The PCC consider that the fair value of St Augustine's House is not materially different between the date of the valuation and the balance sheet date.

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2019

7	INVESTMENTS		
		2019	2018
		£	£
	Market value at 31 December	236,758	211,578
		<u>236,758</u>	<u>211,578</u>
		2019	2018
		£	£
	Quoted investments		
	Market value at 1 January	211,578	275,225
	Unrealised surplus/(deficit)	25,180	(63,647)
		<u>236,758</u>	<u>211,578</u>
	Market value at 31 December	236,758	211,578
		<u>236,758</u>	<u>211,578</u>
	The following represents 5% or more of the value of investments held:		
		2019	2018
		£	£
	AstraZeneca Plc	32,437	25,548
	Prudential	30,429	29,442
	Royal Dutch Shell Plc	33,927	36,293
	British American Tobacco Plc	33,608	26,000
	Mondelez International, Inc	19,125	14,332
	CCLA Fabric Fund	58,606	49,483
		<u>236,758</u>	<u>211,578</u>
8	DEBTORS		
		2019	2018
		£	£
	Amounts falling due within one year:		
	Other debtors and prepayments	2,080	6,804
		<u>2,080</u>	<u>6,804</u>
		<u>2,080</u>	<u>6,804</u>
9	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2019	2018
		£	£
	Other creditors and accruals	221	768
		<u>221</u>	<u>768</u>
		<u>221</u>	<u>768</u>

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2019

10 FUND BALANCES

Fund balances at 31 December 2019 are represented by:

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	92,400	-	92,400
Investment property	155,000	-	155,000
Investments	192,828	43,930	236,758
Net current assets	28,895	-	28,895
	<hr/>	<hr/>	<hr/>
	469,123	43,930	513,053
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

	At 31 December 2018 £	Incoming Resources £	Outgoing Resources £	Investment gain/(loss) £	Transfers between funds £	At 31 December 2019 £
Restricted Funds						
Music Legacy	1,293	-	-	-	-	1,293
The Organ Fund	40,787	1,850	-	-	-	42,637
Amplifier Fund	34	-	(34)	-	-	-
Flower fund	64	-	(64)	-	-	-
Other	-	622	(622)	-	-	-
	<hr/>					
	42,178	2,472	(720)	-	-	43,930
Unrestricted Funds	460,898	77,102	(94,057)	25,180	-	469,123
	<hr/>					
Total Funds	503,076	79,574	(94,777)	25,180	-	513,053
	<hr/> <hr/>					

Restricted Funds

Music Legacy	The Music Legacy is to be used for the furtherance of music at St. Augustine's.
The Organ Fund	The Organ Fund is to be used for restoration of the current organ or in funding a suitable replacement.
Amplifier Fund	Depreciation of the amplifier will be charged against this fund in future periods.
Flower Fund	Donations received for flowers for the Church.
Other	Other restricted donations received and expended during the year.

11 LEASING COMMITMENTS

The following annual commitments under non-cancellable operating leases exist for leases which expire:

	2019 £	2018 £
Within less than 1 year	-	358
Between 2 and 5 years	6,566	-
	<hr/> <hr/>	<hr/> <hr/>

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2019

12 RELATED PARTY TRANSACTIONS

During the year the PCC reimbursed expenses incurred on behalf of the PCC to 4 members of the PCC (2018: 2) of £2,008 (2018: £845).

During the year the PCC paid £Nil (2018: £535) to a sibling of a PCC member for printing services.

The Charity does not pay remuneration to Trustees for the performance of their duties.

John Pryer donated his fees of £1,750 (2018: £1,750) for playing the organ to The Organ Fund.

13 CONTROL RELATIONSHIPS

The Charity is controlled by members of the PCC.

14 RECONCILIATION OF NET INCOME / (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2019	2018
	£	£
Net income / (expenditure) for the year	9,977	(72,612)
Investment income received	(19,528)	(19,501)
Depreciation of tangible fixed assets	2,855	2,856
(Gains) / losses on investments	(25,180)	63,647
Decrease / (increase) in debtors	4,724	(5,171)
(Decrease) / increase in creditors	(547)	768
	-----	-----
Net cash flow from operating activities	(27,699)	(30,013)
	=====	=====

THE PAROCHIAL CHURCH COUNCIL OF ST. AUGUSTINE OF HIPPO, EDGBASTON

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2019

15 CHARITY STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 DECEMBER 2018

	Note	General Funds £	Restricted Funds £	2018 Total £	2017 Total £
Income and endowments from:					
Donations and legacies		45,567	10,498	56,065	51,056
Other trading activities		720	-	720	678
Investment income		19,501	-	19,501	19,339
Charitable activities		9,771	-	9,771	9,797
		<hr/>	<hr/>	<hr/>	<hr/>
Total income and endowments		75,559	10,498	86,057	80,870
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Expenditure on:					
Charitable activities		92,043	2,979	95,022	90,607
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		92,043	2,979	95,022	90,607
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net gains / (losses) on investments		(63,647)	-	(63,647)	17,874
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure) / income		(80,131)	7,519	(72,612)	8,137
		<hr/>	<hr/>	<hr/>	<hr/>
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(80,131)	7,519	(72,612)	8,137
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Reconciliation of funds:					
Funds brought forward at 1 January 2018		541,029	34,659	575,688	567,551
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward at 31 December 2018		460,898	42,178	503,076	575,688
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All income and expenditure related to continuing activities and represented all gains and losses recognised during the year.