

**Parish of St. James, Birdham
With
St. Nicholas, Itchenor**

**ANNUAL REPORT
AND
FINANCIAL STATEMENT
OF THE
PAROCHIAL CHURCH COUNCIL**

For the year ended 31st December 2019

Incumbent

The Reverend Jonathan Swindells
The Rectory
Pound Road
West Wittering
PO20 8AJ

Bankers

St James
HSBC
94 East Street
Chichester
PO19 1HD

St Nicholas
Barclays Bank plc
East Wittering Branch
PO Box 54
Chichester
PO19 1HT

Independent Examiner

Mrs N Merridue
Matthews Hanton Ltd.
93 Aldwick Road
Bognor Regis
West Sussex
PO21 2NW

Parochial Church Council of Birdham with West Itchenor
Report of the Trustees

Aim and purposes

Birdham with Itchenor Parochial Church Council has the responsibility of cooperating with the Incumbent, The Reverend Jonathan Swindells, in promoting in the ecclesiastical parish, the whole mission of the church; pastoral, evangelistic, social and ecumenical. The Parish has strong links as a united benefice with the Parish of West Wittering, and many activities are undertaken jointly. The Parish has two churches, St. James at Birdham and St. Nicholas at Itchenor. Each church provides its own members of the PCC, and has autonomous management of its services and worship under the Rector's authority.

The PCC is also specifically responsible for the maintenance of both churches through separate Church Fabric Trusts.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish communities at Birdham and Itchenor. The PCC maintains an overview of worship throughout the parishes and makes suggestions on how our life together can embrace and involve the wider communities in which we are called to serve. Our faith is vibrantly expressed through our worship and lived out in service to the church family and wider community. Being faithful in prayer and alive to God's living word in scripture is a cornerstone of our work and witness and is reflected in the house groups, prayer groups and bible groups. In all this we continue to live out our faith sacramentally and Holy Communion is offered on the Lord's Day throughout the year.

When planning our activities for the year, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable all 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 the person of Jesus and through being part of His body, the church, growing together as his people.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

REVIEW OF THE YEAR AND FUTURE DEVELOPMENTS

At the time of writing the church is in 'lock down' and the APCM cancelled until further notice. It is the intention to complete a fuller publication detailing the full range of all parish activities in preparation for the intended APCM in September. This report, therefore, offers a summary of activities.

The strategic mission initiative launched in 2018 continues to positive impact. Marriage Preparation Days have been very well received and supported as has the Bereavement Course. Parenting Courses have also been offered and well received. Particularly encouraging and has been the initiative to offer baptism 'Get Ready' mornings for the children of those to be baptised. It has been very well received by parents

The Leadership Team's renewal of worship proposal was accepted by both PCC's and, along with modest changes to the pattern of worship, took affect from May 2019. Broadly the experience across the Benefice. The fourth Sunday more contemporary service has shown signs of congregational growth ably supported by Revd Eric Eyre in preaching and Sue Graham-Smith in leading the worship group. This service is supported by the new 'Connect' group for children of parents wishing to attend and after a slow start has begun to show limited growth. The monthly 'Little Jimmies' ably facilitated by Susan Monks is well received but again numbers attending remain small – however the it is well supported by a willing group of volunteers making bacon butties.

It is encouraging to note that 'Hymns and Everything' goes from strength to strength and that another new initiative, 'Rector's Rambles' attracts a wide range of walkers from across the Benefice and community for a monthly ramble. The Amblers continues to grow and offer pastoral support to those on their own, the elderly and increasingly those with dementia and their cares.

The Benefice parish magazine 'Harbour Churches Magazine' continues to be a success and profits form its sale are shared between all the churches in the Benefice.

The fabric and presentation of the church continues to be maintained to a very high standard as does the condition of the churchyard. This is due in no small measure to the excellent work of the very dedicated churchwarden assisted by Tony Monks and Ian Strong and all who support them in their work. The church always has simple yet beautiful flowers. Plans to design and make new altar frontals and kneelers is well in hand and will complement the growing sense of renewal begun with the St James Centre.

The centre itself is well used by the church family and a modest number of bookings have been taken at this early stage in its life. Running costs and other expenses relating to the SJC will need to be carefully monitored and reviewed.

The contemporary church faces many challenges but the parish Church of St James in good heart if a little anxious as it faces a rapidly changing world.

Church Attendance

At Christmas Eve and Christmas Day, there were **129** (123) communicants and **336** (295) people attending worship at St. James. At St Nicholas **101** (70) communicants and **305** (345) people attended.

At Easter Day there were **74** (77) communicants and **86** (84) attending worship at St Nicholas and at St James **105** (120) communicants and **200** (165) attended worship.

Average Sunday attendance in the month of October for St James was **63** (79) and at St Nicholas was **23** (26)

During the year, there were **9** (6) Baptisms, **2** (5) Weddings and **4** (6) Funerals in Church at St. James and **4** (5) Baptisms, **8** (5) Weddings and **0** (1) Funerals in church at St. Nicholas. Numbers for Feast Days and Occasional Offices fluctuate annually.

Safeguarding

The work of the Safeguarding Team continues to be a beacon of excellence and good progress has been made in ensuring the parishes continue to meet the demands of the Diocese in relation to safeguarding. Ongoing safeguarding training is in place and rigorously delivered and monitored. It is very encouraging to report that Birdham and Itchenor churches have now recruited a Safeguarding Officer.

The Benefice 's SQP policy and practice was inspected by the Diocese and there were no cause for concern.

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

Electoral Rolls

The Annual Updating of the Church Electoral Roll has had to be postponed this year, so the 2019 Roll has continued to be used. The total Roll number for the 2019 APCM was 201 (Birdham 131 and Itchenor 70). The number now stands at 205 (Birdham 136 and Itchenor 69). 8 new members have enrolled, 4 have been deleted (2 members have died and 2 have moved to another parish).

Summary of PCC Meetings 2019- April 2020

The PCC has held 5 face-to-face meetings in the year April 2019-April 2020 with an average attendance rate of 76%. In addition, there have been 2 e-meetings during that period with an average participation rate of 90%.

The PCC currently has 15 members including: 3 ex-officio members; 3 churchwardens; 3 deanery synod members; elected lay representatives; and a casual vacancy member. The lay members are elected at the APCM, with 9 representatives allocated to Birdham and 6 to Itchenor, based on the respective size of their electoral role membership. The Church Family Meeting (Birdham) and the Life of the Church group (Itchenor) have met regularly during the year and reported directly to the PCC via the churchwardens. The PCC also receives reports as standing agenda items from the treasurer, the St James Centre management group, the Leadership Team, the Church Mission Worker, the deanery synod members, the Benefice Safeguarding group, and the Health and Safety officer.

Decisions and actions taken by the PCC

In May 2019 the PCC agreed to suspend church committees at St James, Birdham for a year and replace them with monthly Church Family meetings led by the Rector and the churchwarden. This decision is due for review in May 2020.

In July 2019 the PCC supported the Leadership Team's initiative to increase the work of the Church Mission Worker to include extra activities for young people and approved the increased costs incurred.

In September 2019 the PCC approved (via an e-meeting) building works and repairs to St Nicholas, Itchenor as recommended by the quinquennial report of November 2018.

At the October 2019 meeting the PCC approved the recommended parish share contribution for both churches with an additional sum from St Nicholas. A petition for a Faculty to the Registrar was also agreed to allow the installation of a seat in St Nicholas' churchyard. Changes to the financial management of the St James Centre were presented and approved in order to allow the Centre to become a transparent financial unit.

In November 2019 the PCC approved the designs for new altar falls and kneeler cushions for St James via an e-meeting, and agreed that Faculty approval should be sought for the altar falls.

At the January 2020 meeting the PCC accepted the Birdham Standing Committee recommendations that monies be loaned from St Nicholas, Itchenor to St James, Birdham to help meet the contractual obligations for payment under the St James Centre building contract. In addition, following approved training, a list of individuals was recommended to the bishop for licensing as Lay Ministers of Communion. It was also agreed that the APCM should be postponed from February until 30th April 2020 to allow sufficient time for the annual accounts to be completed and approved.

At the March 2020 meeting policy documents relating to PCC membership were approved, specifically, a Code of Conduct for members and a policy on married couples serving together.

Parochial Church Council of Birdham with West Itchenor
Report of the Trustees

Financial Review 2019

Balance Sheet

Fixed Assets are mainly the parish share of the benefice office plus an historical value of the extension to St James' burial ground.

Net Current Assets

Birdham's unrestricted fund cash position worsened to £2,089 in the year (2018: £3,797) due to the excess of expenditure over income. Restricted Funds were depleted by an excess of costs over grants and donations received in relation to the St James Centre construction to give a total of £13,456 (2018: £17,748). The 2017 receipts included the Archdeacon's loan of £50,000. In the financial year £10,000 of this loan was repaid and came out of the Church extension/Fabric fund.

Net Current Assets Continued

Itchenor's unrestricted funds cash positions was £16,639 (2018: £14,258) of which £16,186 was held on current account and £453 on deposit. Additionally, £19,984 (2018: £19,984) was held in Restricted Funds - Fabric Fund £16,193 (2018: £16,193) and Church yard Maintenance £3,791 (2018: £3,791) - at the year end giving a total cash funds for Itchenor of £36,623 (2018: £33,127). The Fabric Fund is the non refundable surplus remaining after the completion of the Roof Restoration project and must be kept as a Restricted Fund for Fabric Repairs to the Church for at least 10 years.

Income

Birdham's total unrestricted income for the year was £69,581 (£2018:£43,132), mainly received from tax efficient donors. Included within that figure, Itchenor Church gifted Birdham Church £10,000 to meet the ongoing costs of the St James Centre. Restricted funds raised were for the St James Centre project and totalled £25,518 (2018: £172,654). 2017 included the receipt of the Archdeacon's Loan which is interest free but, unless otherwise agreed, repayable in equal instalments over 5 years. At the 31st December 2019, the loan outstanding remained at £40,000, one repayment of £10,000 has been made in the year.

Itchenor's unrestricted income for the year was £38,410 (2018: £39,009). This was made up of Tax-efficient and other donor income along with receipts from other Giving and Voluntary Receipts. This is net of the £10,000 gift made to Birdham Church.

Expenditure

Birdham's unrestricted expenditure for the year was £71,203 (2018: £51,858). The main differences were the increase in the cost of the youth work in the year to £9,016 (2018: £4,901), the St James Centre Manager costs £3,333 (2018: £nil) and other costs relating to the centre furthered increased costs in the year. The Rectors Admin Assistant costs were higher than previous year at £8,664 (2018: £6,044). Also, furniture for the St James Centre (£3,245) and fundraising costs (£2,620) further increased the additional costs in the year.

Itchenor expenditure for the year was £36,386 (2018: £34,413). Itchenor's contribution to Youth Worker Costs were nil in the year compared to the prior year.

Surplus

Birdham achieved a deficit of £5,914 (2018: £271,918 deficit), with the General Funds showing a £1,622 deficit (2018:£8,726). General Funds show a retained surplus carried forward of £2,175 (2018: £3,797). An explanation of the significant Receipts and Payments variances leading to this deficit are explained above. The balance of Restricted Funds at 31st December 2019 £13,456 (2018: £17,748) of which £5,306 (2018: £9,599) relates to the St James Centre and £8,150 (2018: £8,150) to the Organ Fund.

Itchenor achieved a surplus of £2,024 (2018: £3,170) for the year in General Funds to give a retained surplus carried forward of £16,282 (2018: £14,258). An explanation of the significant Receipts and Payments variances leading to this surplus are explained above. The Church Yard and The Fabric Fund have had no movement in the year. The Fabric fund will remain restricted to costs relating to the fabric of the church for the foreseeable future - at least 10 years from the balance sheet date.

Parochial Church Council of Birdham with West Itchenor
Report of the Trustees

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. At St. James and St. Nicholas the membership of the PCC consists of the incumbent (The Rector), churchwardens, the clergy and readers and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

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.

Administrative information

St. James, Birdham and St. Nicholas, Itchenor are in the Benefice of West Wittering with Birdham and West Itchenor, within the Deanery and Diocese of Chichester. Contact may be made through the Benefice Office at The Rectory, Pound Road, West Wittering, PO20 8AJ, Telephone 01243 514057. Email wwbi.parishoffice@gmail.com. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity exempted from registration with the Charity Commission.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the year the following served as members of the PCC:

Ministers

The Revd. Jonathan Swindells - Chairman (ex-officio)

Dr. Susan Monks - Licensed Reader

Mr Michael Chater OBE - Reader PTO

Churchwardens

St James Church, Birdham:-

Dr Susan Monks

St. Nicholas Church, Itchenor:-

Mrs Jane Oundjian

Mrs . Maggie Stockes - Deanery Synod Member

PCC Members

St. James Church, Birdham:-

Mr Alan Drew

Mrs Sally Drew - Deanery Synod Member

Mr David Barker

Mrs Carina Hollands Hurst

St. Nicholas Church, Itchenor:-

Mrs Nicole Dukoff-Gordon

Mrs Simone Horsley

Mrs Susan Pope - Deanery Synod Member

**Independent Examiners Report to the PCC of
BIRDHAM with WEST ITCHNEOR**

This report on the Accounts of the PCC for the year ended 31 December 2018, which are set out on pages 3 to 9, 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 trustees and examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 145 of the Act do not apply. It is my responsibility to issue this report on those financial statements 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 guidance from the CBF. 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 financial statements 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 I do not express an audit opinion on the view given by the accounts.

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 132 of the act; and to prepare financial statements which accord with the accounting records and 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.

(signed)

Date:

Parochial Church Council of Birdham with West Itchenor
BALANCE SHEET 31st DECEMBER 2019

	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		<u>Total</u> <u>2019</u>	<u>Total</u> <u>2018</u>
	<u>St James</u> <u>Birdham</u>	<u>St Nicholas</u> <u>Itchenor</u>	<u>St James</u> <u>Birdham</u>	<u>St Nicholas</u> <u>Itchenor</u>		
<u>Fixed Assets</u>						
Extension of Burial Ground	882	-	-	-	882	882
Share of Parish Office	6,000	4,000	-	-	10,000	10,000
Less Depreciation of Benefice Office	(6,000)	(3,404)	-	-	(9,404)	(9,338)
	882	596	-	-	1,478	1,544
<u>Current Assets</u>						
Debtors & Payments in advance	486	-	-	-	486	-
Short Term Deposits	-	453	-	-	453	453
Cash at Bank & in Hand	2,089	16,186	13,456	19,984	51,715	53,790
Prepayments	-	52	-	-	52	-
	2,575	16,691	13,456	19,984	52,706	54,243
<u>Liabilities</u>						
Accounts Payable	459	520	-	-	979	-
Accruals	497	485	-	-	982	-
PAYE Payable	214	-	-	-	214	-
Pension Payable	41	-	-	-	41	-
Wages Payable	71	-	-	-	71	-
Amount falling due within 1 year	1,282	1,005	-	-	2,287	-
<u>Net Current Assets</u>	1,293	15,686	13,456	19,984	50,419	54,243
<u>Net Assets</u>	2,175	16,282	13,456	19,984	51,897	55,787
<u>Funds</u>						
<u>Unrestricted</u>						
General Fund	2,175	16,282	-	-	18,457	18,055
<u>Restricted</u>						
Church Extension / Fabric Fund	-	-	5,306	16,193	21,499	25,791
Churchyard Fund	-	-	-	3,791	3,791	3,791
Organ Fund	-	-	8,150	-	8,150	8,150
	2,175	16,282	13,456	19,984	51,897	55,787

Approved by the Parochial Council on _____, and signed on its behalf by:

Chairman

Churchwarden

Parochial Church Council of BIRDHAM with WEST ITCHENOR
Statement of Financial Activities for the year ended 31st December 2019

	<u>Note</u>	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		<u>Total</u> <u>2019</u>	<u>Total</u> <u>2,018</u>
		<u>St James</u> <u>Birdham</u>	<u>St Nicholas</u> <u>Itchenor</u>	<u>St James</u> <u>Birdham</u>	<u>St Nicholas</u> <u>Itchenor</u>		
<u>Incoming Resources</u>							
<u>Recurring income</u>							
From Donors	2 (a)	49,611	16,031	9,900	-	75,542	248,357
Fund Raising Events	2 (b)	3,270	-	903	-	4,173	4,626
Income from Investments	2 (c)	-	-	-	-	-	-
Income from Charitable & Ancillary Trading	2 (d)	1,618	-	-	-	1,618	5,643
Non-recurring Income	2 (e)	15,082	22,379	14,695	-	52,156	4,680
<u>Total Incoming Resources</u>		69,581	38,410	25,498	-	133,489	263,306
<u>Resources Used</u>							
Grants	3 (a)	600	690	-	-	1,290	5,447
Activities directly Relating to the work Of the Church	3 (b)	61,376	33,529	29,790	-	124,695	522,586
Church management & Administration	3 (c)	9,227	2,167	-	-	11,394	4,021
<u>Total Resources used</u>		71,203	36,386	29,790	-	137,379	532,054
<u>Extraordinary items</u>							
Surplus/(Deficit)		-	-	-	-	-	-
<u>Net Incoming (outgoing) Resources</u>							
Net movement of Funds		(1,622)	2,024	(4,292)	-	(3,890)	(268,748)
<u>Transfers between Funds</u>							
Transfers Between Birdham and Itchenor		-	-	-	-	-	-
Transfers from General to Organ Fund		-	-	-	-	-	-
Transfer funds available Church Extension Organ Fund		-	-	-	-	-	-
Church Extension/Fabric Fund		-	-	-	-	-	-
<u>Balances Brought forward</u>		3,797	14,258	17,748	19,984	55,787	324,535
<u>Balances carried forward</u>		2,175	16,282	13,456	19,984	51,897	55,787
		-	-	-	-	-	-

Parochial Church Council of BIRDHAM and WEST ITCHENOR
Notes to the Financial Statements for the year ended 31st December 2019

2 Incoming Resources

	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		<u>Total 2019</u>	<u>Total 2018</u>
	<u>St James Birdham</u>	<u>St Nicholas Itchenor</u>	<u>St James Birdham</u>	<u>St Nicholas Itchenor</u>		
<u>2 (a) Incoming Resources from Donors</u>						
Tax Efficient Planned Giving	20,870	5,316	100	-	26,286	126,986
Parish Giving Scheme	15,682	19,939	-	-	35,621	29,346
Collections (loose cash)	3,059	776	-	-	3,835	7,030
Designated Collections	-	-	-	-	-	-
Other giving and voluntary receipts	-	-	-	-	-	8,695
Legacies received (capital value)	-	-	-	-	-	15,000
Grants	-	-	9,800	-	9,800	61,300
Youth Worker	-	-	-	-	-	-
Church Gift	10,000	(10,000)	-	-	-	-
	49,611	16,031	9,900	-	75,542	248,357
<u>2 (b) Fund Raising Events</u>						
	3,270	-	903	-	4,173	4,626
<u>2 (c) Income from Investments</u>						
CBF Deposit Interest (gross)	-	-	-	-	-	-
Bank Interest	-	-	-	-	-	-
	-	-	-	-	-	-
<u>2 (d) Income from Charitable & Ancillary Trading</u>						
Parochial Fees	-	-	-	-	-	5,641
Hire of Church Room	1,618	-	-	-	1,618	-
Other Income	-	-	-	-	-	2
	1,618	-	-	-	1,618	5,643
<u>2 (e) Non-recurring Income</u>						
VAT recovered from Roof Repair work	-	-	-	-	-	4,680
Any other income / receipts not already listed	-	-	-	-	-	-
Donation from St Nicholas Church	-	-	-	-	-	-
Other Grants, Gifts and Donations	15,082	22,379	14,695	-	52,156	-
	15,082	22,379	14,695	-	52,156	4,680
<u>Total Incoming Resources</u>	69,581	38,410	25,498	-	133,489	263,306

Parochial Church Council of BIRDHAM and WEST ITCHENOR
Notes to the Financial Statements for the year ended 31st December 2019

3 Resources Used	Unrestricted Funds		Restricted Funds		Total 2019	Total 2,018
	St James	St Nicholas	St James	St Nicholas		
	Birdham	Itchenor	Birdham	Itchenor		
Missionary & Charitable Giving Church Oversees	-	-	-	-	-	-
Church Oversees	-	-	-	-	-	-
Missionary Societies Relief & Development Agencies	-	-	-	-	-	-
Development Agencies	-	-	-	-	-	-
Home Missions & other Church Societies	-	-	-	-	-	-
Societies	-	-	-	-	-	-
Other Charities	600	690	-	-	1,290	5,447
Church Fabric Trusts	-	-	-	-	-	-
	600	690	-	-	1,290	5,447

3 (b) Activities relating directly to the work of the Churches

Ministry

Parish Contribution	22,902	14,663	-	-	37,565	35,486
Rectors Expenses	-	516	-	-	516	-
Rectory/Office Expenses	5,827	3,750	-	-	9,577	3,046
Assistant Clergy	-	-	-	-	-	8,067
Rectors Admin. Assistant	4,332	4,332	-	-	8,664	6,044

Church & Services

Light,Heat,Water,Telephone etc,	4,523	1,592	-	-	6,115	2,865
Routine Repairs	1,376	2,479	-	-	3,855	1,426
Church Extension Work	-	-	29,790	-	29,790	439,321
Church Restoration Work	-	-	-	-	-	7,753
Church Improvements	20	-	-	-	20	-
Church Services	1,044	587	-	-	1,631	-
Altar Requisites& music	40	127	-	-	167	1,241
Organist & Choir	3,785	1,192	-	-	4,977	4,273
Flower Fund	81	100	-	-	181	-
Churchyard Upkeep	5,097	2,625	-	-	7,722	6,589
Honorarium	-	1,500	-	-	1,500	1,500
Depreciation of Benefice Office	-	66	-	-	66	74
Family/ Youth Worker	9,016	-	-	-	9,016	4,901
St James' Centre Manager	3,333	-	-	-	3,333	-
	61,376	33,529	29,790	-	124,695	522,586

3 (c) Church Management & Administration

Books stationery, etc	15	-	-	-	15	1,476
Advertising and Marketing	160	-	-	-	160	-
Postage	15	-	-	-	15	-
Audit & Accountancy	1,111	845	-	-	1,956	-
Miscellaneous expenses	247	-	-	-	247	101
Insurance	1,288	665	-	-	1,953	328
Travel	30	96	-	-	126	-
Staff Training	61	-	-	-	61	-
Cleaning	100	-	-	-	100	-
Furniture & Equipment	3,245	-	-	-	3,245	-
Professional Fees	-	535	-	-	535	1,740
Subscriptions & Fees	335	26	-	-	361	76
Family Support Worker	-	-	-	-	-	-
Fund raising costs	2,620	-	-	-	2,620	265
Seekers,pathfinders,Tower Gp	-	-	-	-	-	35
	9,227	2,167	-	-	11,394	4,021

Total Resources Used

	71,203	36,386	29,790	-	137,379	532,054
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Parochial Church Council of BIRDHAM and WEST ITCHENOR
Notes to the Financial Statements for the year ended 31st December 2019

4. Staff costs (shared equally with West Wittering PCC)

	<u>St. James</u>	<u>St. Nicholas</u>	<u>Total</u> <u>2019</u>	<u>Total</u> <u>2018</u>
Rectors Administrative Assistant	4,332	4,332	8,664	4,678
	<u>4,332</u>	<u>4,332</u>	<u>8,664</u>	<u>4,678</u>

One member of the PCC received an Honorarium of £1,500. No other member of the PCC received any reimbursement of personal expenses or remuneration.

Garden work at Itchenor and Birdham Churchyards is carried out by independent gardening firms.

5. Accounting Policies

5a. Basis of Accounting

The Financial Statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice.

The Financial Statements have been prepared on a Receipts and Payments basis.

The Financial Statements have been prepared on the historical cost convention.

5b. Fund Accounting

General Funds represent the funds of the PCC which are not subject to any restrictions regarding their use and are available for the general purposes of the PCC.

Restricted Funds represent money which has been given for a particular purpose such as donations for the St. Nicholas Churchyard Fund & Organ Fund and the St James Centre, Birdham

The Accounts include all transactions, assets & liabilities for which the PCC is responsible in law.

5c. Incoming Resources

Voluntary Income and Capital Sources

Collections are recognised when received by or on behalf of the PCC.

Planned Giving under covenants is recognised only when received.

In the case of both churches, Income Tax recoverable on Gift Aid donations & Covenants is not recognised until the repayments have been received from or are certain to be due from HM Revenue and Customs.

Grants & legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Fund raising events are accounted for net of expenses.

Other Ordinary Income

Other Ordinary Income is recognised when it is received.

Parochial Church Council of BIRDHAM and WEST ITCHENOR
Notes to the Financial Statements for the year ended 31st December 2019

5d. Resources Used

Grants

Grants & donations are accounted for when paid over or when awarded if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

Parish contributions from each church is accounted for by monthly instalments as and when paid.

5e. Fixed Assets

Consecrated land and buildings and movable church furnishings.

Consecrated and benefice property is excluded from the Accounts by Section 96(2) of the charities Act 1993 except for expenditure in 1998 of £882 in relation to an option to extend the St James Burial Ground. No value is placed on moveable Church furnishings held by the Churchwardens 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 improvements, is either written off as expenditure in the statement of Financial Activities and separately disclosed or is paid(or provided for) by the Restoration Trust (Birdham) or Fabric Trust (Itchenor).

Depreciation has been provided on the share of the Benefice Office at the following annual rates:

St James, Birdham -	10% Straight Line (over 10 years)
St Nicholas, Itchenor -	10% Reducing Balance

5f. Current Assets

Debtors and Payments in Advance

During the year ended 31st December 2017, the Birdham Village Church Restoration Trust (BVCRT) paid all but £1,000 of its funds to St James for the St James Centre construction. The total amount transferred was £58,300.

At the same time the amounts owed to St James at 31st December 2016 were settled.

Short Term Deposits

Short Term Deposits include cash held on deposit with the CBF of the Church of England Deposit Fund or at Banks.