



Parish Nursing
Ministries UK

Annual Report

& Financial Statements 2022/23

Parish Nursing UK enables local churches and ministries to empower nurses in local context, enhancing whole person healthcare in communities .



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A Note from our Chair

Churches and nurses working in partnership are a force to be reckoned with. Across the country, parish nurses are bringing hope and practical support through the local church, to transform the health and wellbeing of local communities.

Working in often complex situations, in urban and rural settings, wherever there is a need. They may be guiding families affected by dementia, profound mental health issues, or longer-term conditions such as stroke or diabetes. Their prayerful gift of time and skill can feel precious for someone overwhelmed by bereavement, carer commitments and also life-changing health diagnoses.

Parish Nursing Ministries UK is a powerhouse of support for the UK-wide network of parish nurses. Enabled by a life-changing team of supporters, donors and prayer-givers, PNMUK offers guidance, training and inspiration for parish nursing services.

With refreshed strategic aims, we are working to increase support coordination for new services, strengthen practice and attract strong candidates for future roles, and make parish nursing better known and accepted as a model within the profession and beyond, while increasing resourcing and support to do so much more.

Highlights over the year have included: a new regional nurse residential, an invaluable time of refreshment, a new style leadership day, feeding into plans for a refreshed parish nursing practice course, and a spring online event on accessibility, rated highly by the nurse and church partner participants.

We've rolled out new mental health guidelines for parish nurses, and contributed to the spirituality chapter of a community nursing textbook, with a literature review of spiritual care of nurses also underway. We've strengthened PNMUK's presence in key nursing networks, including being invited by the Queen's Nursing Institute to a newly instituted lecture.

This has also been a positive year financially, giving us a stronger platform on which to build. While costs have increased, we have been blessed with new grants, donations and event income. This has already enabled us to increase hours, roles and wider coverage for our regional coordinators. Sustaining this level of income will be challenging, so we have set a conservative budget which still enables investment in development, including strengthening communications, and a database fit for purpose. This enables us to reach, equip and inspire even more churches, nurses and supporters in this vital mission.



Debra Chand

Chair of the Board



A WORD FROM THE CEO

This annual report is once again a celebration of all parish nursing ministries across the UK, of which PNMUK plays a critical support role.

Personally as I reflect on the year, a highlight for me has been the infectious enthusiasm of the staff team to take parish nursing to more churches and nurses. The evidence of this is reflected in the numbers (specifically 16 new churches and 24 new nurses), and I applaud all involved in PNMUK for their passion and determination against the backdrop of ongoing challenges across the nursing sector, within our beloved church communities and wider society.

The leadership team prioritised a staff retreat to ensure the Central Team had time and space to re-group and be enriched. Wellbeing of the team is an absolute priority, as we practice what we preach in ensuring whole person healthcare undergirded by spiritual care, is at the heart of the charity.

It never ceases to encourage me when I hear of the impact of parish nurses in their localities. We are working hard to share these stories with a wider audience and are thus investing in specialist advice and support targeting our Communications going into the new financial year.

Finally, I encourage you to take a glance at the financial report – it has been a year of blessing and increase, which has supported our step goal of incrementally growing capacity within the charity. We continue to aim for more diverse income streams going forward, but are grateful for the provision of the past year.

Sue

SUE BREThERICK
CEO





Company Information

Company Name:

Parish Nursing Ministries
UK (PNMUK)

Registered Office:

The Hope Centre, 26 North
Street, Peterborough, PE1
2RA

Trustees:

Debra Chand - Chair
Jonathan Edwards
Steve Fouch
Joann Morse
Glen Johnson
Joyce Fletcher
Amanda Allchorn
Barbara MacFarlane

Chief Executive Officer:

Sue Bretherick

Bankers

Lloyds Bank

Registered Charity no.

1111680

Country of Registration

England and Wales

Registered Company number

5451295

Country of Incorporation

United Kingdom

Website:

www.parishnursing.org.uk



@parishnursinguk



@parishnursingministriesuknational



@parishnursinguk

Independant Examiner:

Kerry Hilliard ACA FCCA CTA
for and on behalf of:
Price Bailey LLP
36 Tyndall Court
Commerce Road
Lynchwood
Peterborough
PE2 6LR



The Year in Numbers



90

Services actively supported during the year



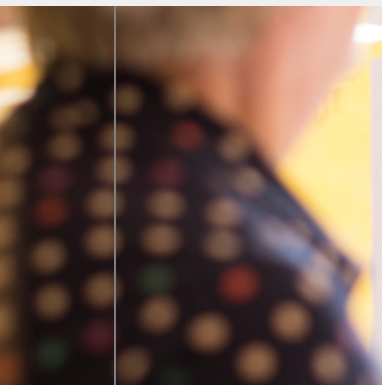
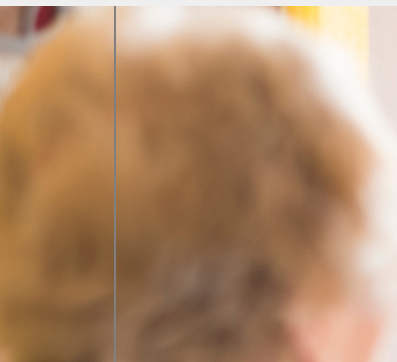
83

Nurses supported



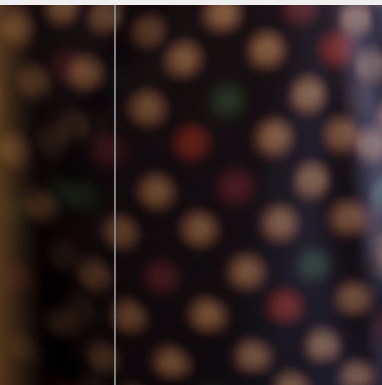
16

New churches with Parish nurses



24

New Nurses Equipped



4

New Masterclasses taught



99

Attending online info sessions about PNMUK



Trustees Report

The landscape of healthcare is changing, marked by discernible shifts. Parish nurses emerge as integral agents, with keen attention given to the individual, and are offering indispensable contribution to their communities. Evidenced by the increase of the use of parish nursing services and the heightened gravity of presenting conditions, the imperative for their intervention is growing.

Churches and Christian organizations, strategically situated within communities, establish the framework necessary for ensuring secure and proficient operations. This enables parish nurses to deliberately prioritize spiritual care as an integral facet of holistic well-being, in accordance with the established model. The significance that arises from this contribution to their practice is increasingly acknowledged as having growing importance.

There exists a myriad of expressions of faith ministries across the UK today, all revealing Jesus to our communities in different ways. Parish Nursing stands as a notable example among them. Repeatedly, it has demonstrated that individuals who are drawn to this esteemed vocation can harness their expertise within a spiritual context to integrate comprehensive healthcare with a sense of profound depth, facilitated by the local church.

The deliberate nurturing of the spiritual dimension within the practice of parish nursing, coupled with a growing emphasis over the past year by the broader secular healthcare domain on attending to the spiritual well-being of nurses, signals a significant shift towards recognizing the pivotal influence that faith or spirituality exerts on an individual's physical and emotional well-being.

It's been a year of action, and of resulting impact, as is detailed in the following pages.

Public Benefit

The trustees have had due regard to The Charity Commission's guidance on public benefit at all relevant times.





16

The year brought a stability and an increase in momentum, substantiated by the initiation and planning of the new services. Notably, a considerable inclination emerged among churches, seeking to institute health-focused initiatives. This was likely driven by the palpable impact of strain on our treasured National Health Service, which reverberated through communities and individuals.

Similarly, a robust enthusiasm was observed among nurses, eager to leverage their proficient capabilities within a spiritual framework, thus supplementing their extensive years of service within the NHS

New Churches with Parish nurses



99 individuals attended an 'Explore Online' event over the course of the year, representing 62 churches between them. Of these, 16 progressed within the years to planning and starting up a new project.

As we enter our third year of working through a robust accreditation and review process with our partner churches and nurses, we are encouraged by the depth that this brings to the services. It ensures that they are set up for the long haul, have all the correct insurance in place and a strong support structure for the nurse.

The majority engaged with the PNMUK's 'Explore Online' events to delve deeper before proceeding with subsequent actions. However, there has been obstacles for some. Setbacks in advancing such as a lack of resources, most frequently in terms of registered nurses available to assume responsibilities within the congregation or community context.





West End Impact, Morecombe Bay



West End Impact, situated in Morecambe Bay, embarked on the initial planning stages of an emerging parish nursing service in late 2019. Over the subsequent year, their efforts focused on securing funding, culminating in a successful contract acquisition from Lancaster City Council at the beginning of 2022. This contract centers on providing assistance to homeless and "at risk of homeless" individuals within their community. Currently, they continue their endeavors towards attaining PNMUK accreditation.

There has been much achieved so far, including recruiting a parish nurse, establishing service infrastructure, and initiating client engagement. Despite time constraints during training, they commenced casual client consultations in April 2022, addressing the need for medical expertise during drop-in sessions and contributing to policy development. Subsequently, they extended support to Advice and Guidance efforts, aiding homeless and vulnerable individuals in accessing healthcare services.

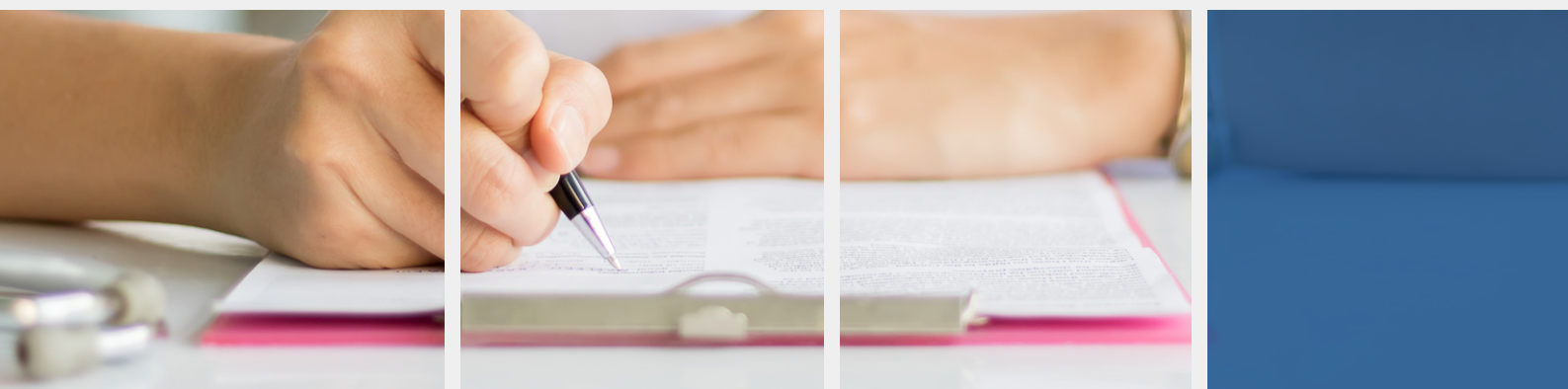
By September 2022, they actively engaged clients during drop-in sessions, embodying the ethos of the Parish Nursing Charter. The client interactions emphasize approachability, active listening, and individualized support. To date, the Parish Nurse has conducted over 70 Health Assessments, guiding clients through complex systems, linking them to various health groups, and offering spiritual support if desired.

The nurse's case load comprises around 25-30 individuals with long-standing challenges, underscoring the depth of issues faced by the homeless and those struggling with physical and mental health. Self-referrals constitute the majority (90%) of clients, with additional referrals originating from NHS, local housing authorities, and internal service teams.



New Nurses
Equipped

24



Preparation for Parish Nursing Practice Course

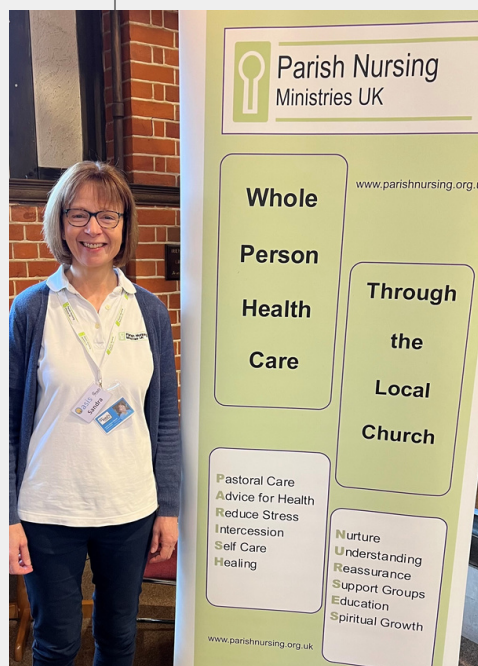
(PfPNP)

The funding received for the Education Lead role plays a vital role in achieving the goal to establish a greater number of Parish Nursing services throughout the UK. Additionally, it empowers us to provide assistance to current Parish Nursing Services when their tenured Parish Nurses choose to transition out of their roles and transfer responsibilities to their successors. Prior to commencing their roles, each incoming Parish Nurse is mandated to complete the Preparation for Parish Nursing course.

Throughout the year, there were two instances of PNMUK's Preparation for Parish Nursing Practice courses. The initial one occurred in April 2022 in an online format, while the second took place in November 2022 as a hybrid course comprising three days of virtual sessions followed by two days of residential learning. Notably, this marked the first occasion since the pandemic that PNMUK facilitated in-person participation in the course. This setting allowed us to pioneer 'simulated learning' in conjunction with the spiritual care module. Simulated learning, an interactive approach, is progressively integrated into mainstream nurse training across the UK due to its effective method of ingrain new skills through hands-on experience.



Mentoring Nurses and Churches



Sandra Higgins, St Paul's Parish Nurse

PNMUK Regional Nurse Coordinators fostered partner relationships through one-to-one engagement with services, church leadership teams and parish nurses. Quarterly Communities of Practice (CoP) were facilitated, allowing much needed professional input alongside peer mentoring with additional professional updates throughout the year.

Barbara, the Regional Nurse Coordinator at PNMUK, has supported Sandra Higgins, the parish nurse at St Paul's Camberley, for 12 years. Sandra spearheaded the parish nursing ministry at St Paul's, transitioning seamlessly from a structured NHS role to a lone working nurse within a supportive church team.

"In my 12 years at St Paul's, time has flown by! Here's a quick rundown of some impactful moments along the way.

Early on, I conducted a mental health crisis home visit, rapidly getting assistance from responsive NHS colleagues. Visiting someone with secondary breast cancer the next day marked the beginning of a recurring interaction that culminated in end-of-life care.

Being present at these moments is an immense privilege, rallying necessary services and providing a praying presence.

Home visits and advocacy remain central to my work. The spectrum of situations encountered is vast, highlighting the need for Parish Nurses to complement statutory and voluntary services, especially as the NHS grapples with complex demands.

Let's keep on keeping on. Undoubtedly, promoting health and overall well-being held paramount significance in Jesus' earthly ministry."

Sandra Higgins, St Paul's Parish Nurse



Events



In addition to conducting the PfPNP course, PNMUK offers a comprehensive education package encompassing webinars and our Annual Symposium. These platforms unite Parish Nurses from across the UK for regular training and support.

Webinars

Our easily accessible and cost-effective webinars have garnered substantial attendance. Topics covered so far include:

- Foundations of optimal leg health
- Student nurse placements in Parish Nursing and NMC practice supervision updates
- Facilitating access to health screening



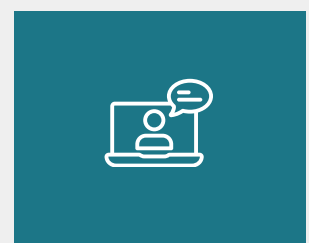
"Thank you for the useful update and resource signposting. Key facts to share with our community."



"Definitely very helpful, especially the preventive aspects we can educate our patients on. More please. Thank you!"

Our **Spring Online Event** centered on church accessibility, featuring guest speakers from collaborative partners Through The Roof (addressing physical disability) and Urban Saints (ensuring accessibility for neurodivergent children and young people).

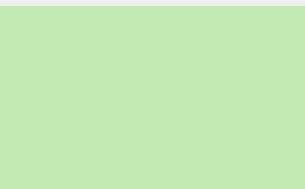
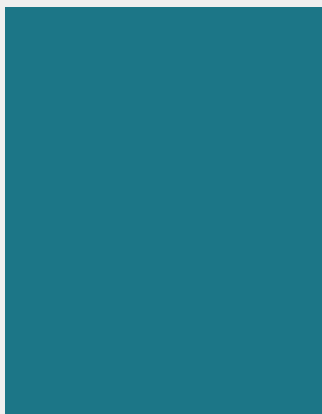
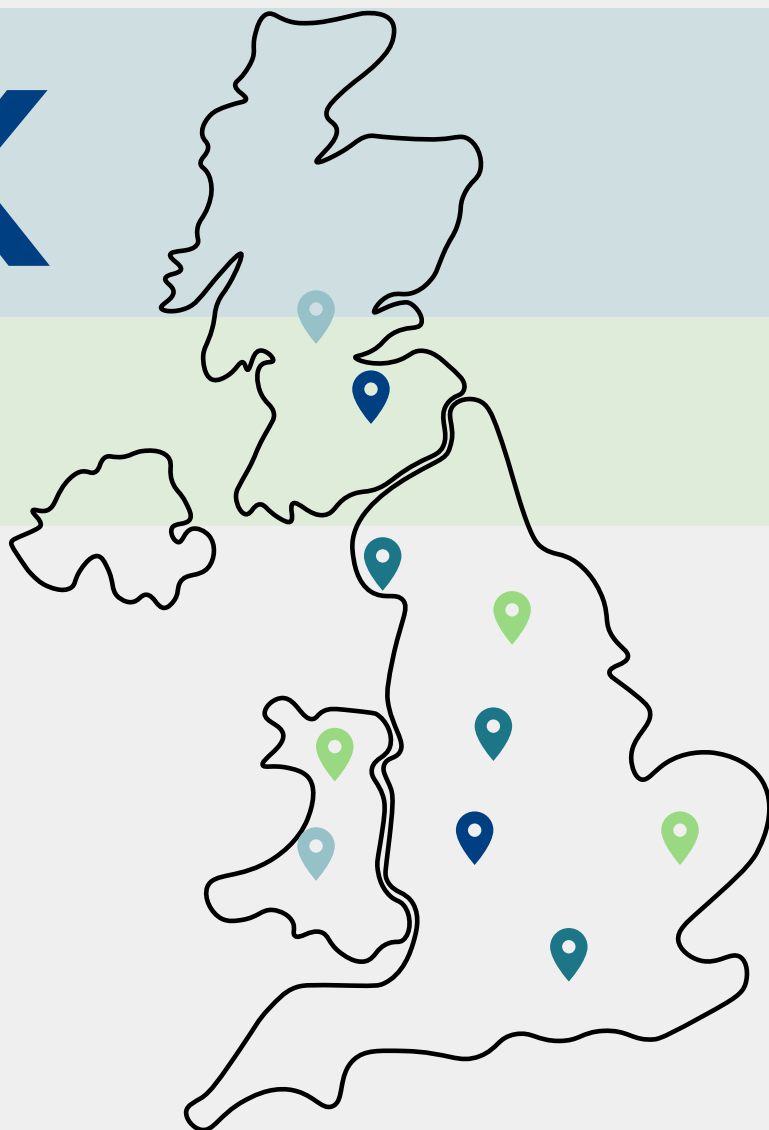
Additionally, three of our parish nurses shared insights on their efforts to enhance engagement accessibility and the resulting impact.



Across the UK

PNMUK partners with
organisations and churches
supporting:

- Homelessness populations
- Drug and alcohol users
- Men's Shed collaborations
- Ageing populations
- Vulnerable women
- Asylum seekers
- Diverse inner cities
- Schools
- Carers
- Mum's and Toddlers
- Mental health support
- Farming communities





Wales

PNMUK received a warm welcome from Cytun Cymru in 2022 and we're delighted to have been granted Cat B membership, following an invitation to apply. This will allow us opportunities to be immersed in Welsh culture and Christian networks where we can learn and develop and spread the parish nursing message in the region.

Farmers Markets

Work with the Warwickshire Rural Hub continues to bring whole person healthcare to farmers and their families at Farmers Markets in Warwickshire. Two parish nurses situated in the café area, were able to offer 218 interventions over the course of 7 markets. These included:

- Blood pressure checks
- Bereavement support
- Back/join pain and pain management
- Living with fatigue/bereavement;
- Professional isolation
- Atrial Fibrillation
- Diabetic given general advice re foot care and eye care regular checks.
- Sleep problems due to stressful life events.
- PSA & Well-Man checks
- General health education/well-being advice.



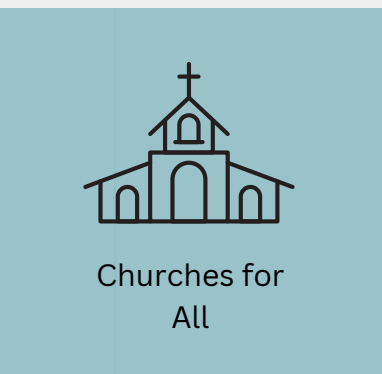
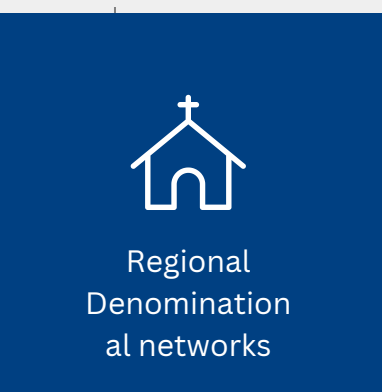
"I had to wait 3 weeks for a doctor's appointment so today, being able to speak to a nurse at the café, was very welcome. Thank you."

Local Farmer

In addition, PNMUK was pleased to take up the invitation from the Agricultural and Horticultural Board of Development to attend their national Agri-Leaders conference in February 2023. Two parish nurses were on hand, alongside a massage therapist, to offer parish nursing input to all attendees at the conference.



Valued Partners & Networks



Governance

Parish Nursing Ministries UK is registered as a company limited by guarantee (without share capital), company number 5451295 and registered as a charity, charity number 1111680. Its governing document is its memorandum and articles association.

The charity's trustees are also the directors for the purposes of the Companies Act.

The Board of trustees administers the charity. The development and delivery of strategy, day to day management of the charity's operational activities is the responsibility of the Chief Executive Officer, ably supported by the Director of Nursing who supports operations and leads on nursing liaison and developments.

Reflecting a broad range of experience in the public sector, church leadership, charity fundraising, finance/business, NHS and health care professional leadership, the Trustees have contributed actively to all aspects of service development and delivery during the year. Through their contact with regional coordinators and parish nurses at meetings and at our Annual Symposium, the Trustees remain connected with the charity's work on the ground.

Trustees continue to meet quarterly to oversee the strategy, finance, and corporate governance of the Charity. Finance and the corporate risk register are considered at all meetings. In the coming year, efforts will be combined to recruit new trustees. Parish Nursing Ministries UK has neither custodian nor corporate trustees.

This report has been prepared having taken advantage of the small companies' exemption on the Companies Act 2006.



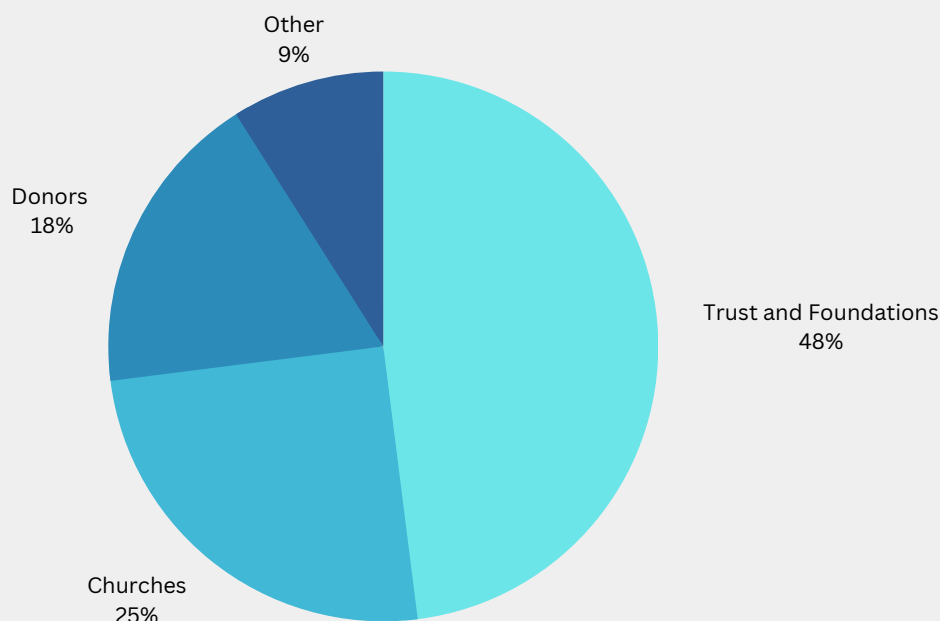
Debra Chand PNMUK Chair

1 September 2023

Raising Vital Funds

As we continued to invest energy into establishing and enlarging income from Trust and Foundations funding, we were delighted by a small but significant response from a number of Christian Charitable Trusts who align with our values and mission.

As we end the year, 48% of our income came from Trust and Foundation donations, with contributions from our church partners covering 27%. Looking forward, we aim to increase individual donor giving throughout the coming year. PNMUK has a small but faithful monthly donor base (4.5% of income), with potential to expand this from within the network of retired parish nurses, retired clergy, and other interested parties on the newsletter circulation.



Due to improved income stability, PNMUK has been able to map out future plans effectively. The increased funding has been channeled into bolstering essential infrastructure aspects such as fundraising support and external communication proficiency.

Reserves Policy

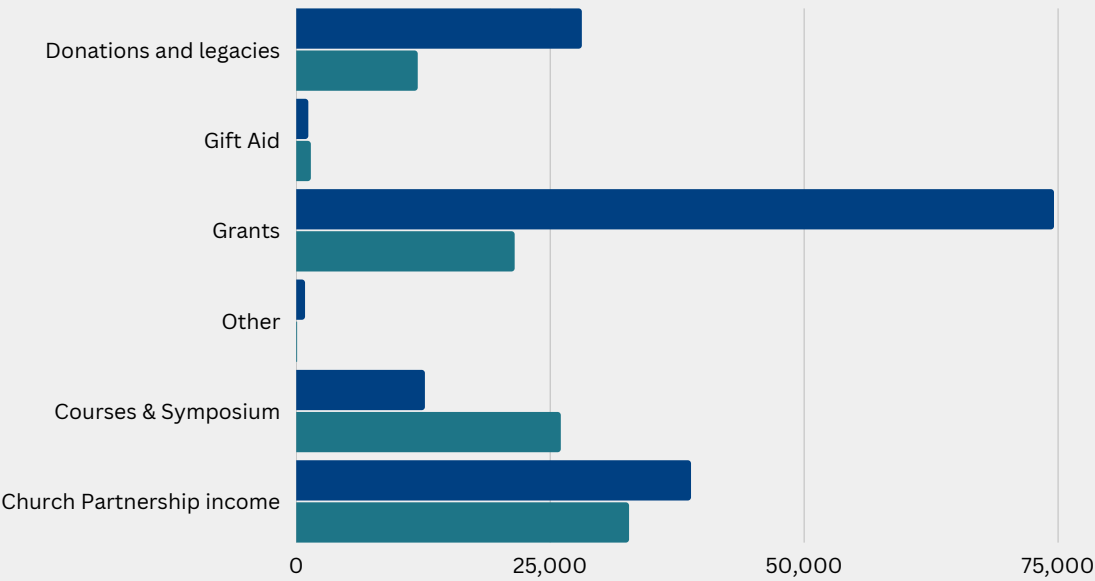
Our reserves policy states that we would hold sufficient reserves to ensure our recurrent outgoings (salaries and rent) for a period of three months and any creditors can be paid. Our total reserves should not fall below £50,000. At the year-end unrestricted reserves were £96,983 and restricted reserves were £7,405.

Finances

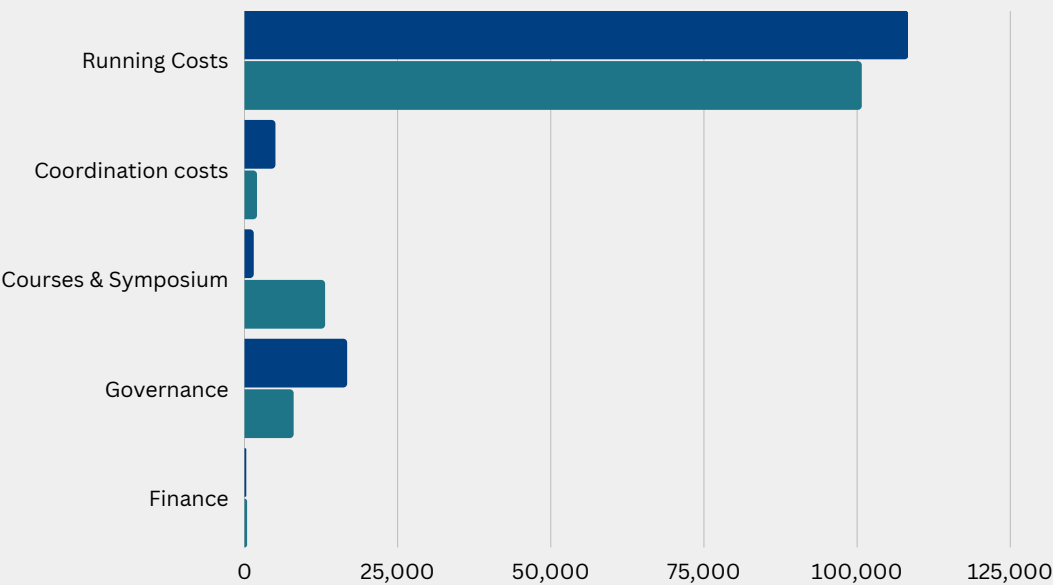
The Financial Statements can be found from page 20 of this report

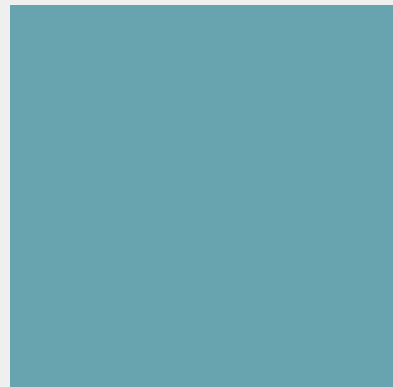
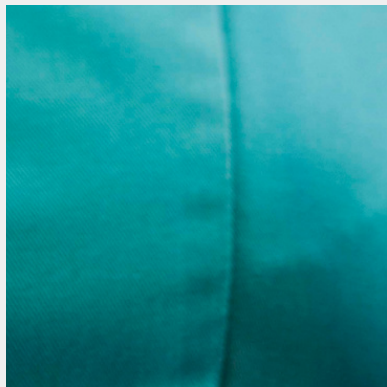
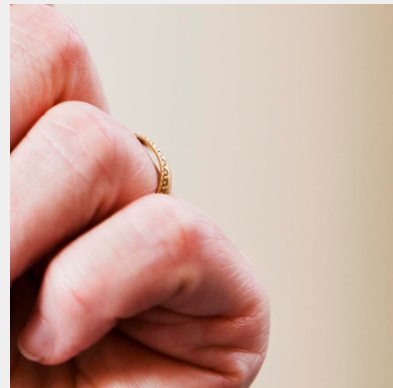
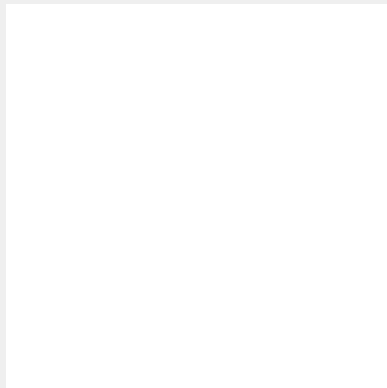
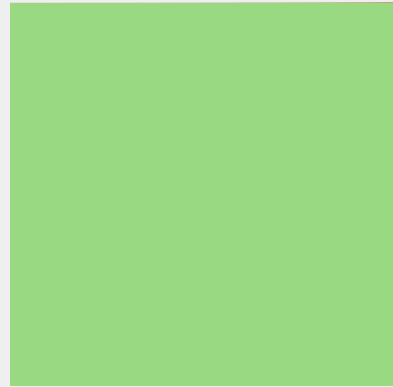


Income



Expenditure





Thank You

As we wrap up another impactful year at PNMUK, we're filled with gratitude for the incredible support that propels our mission forward. This annual report stands as a testament to the strides together we've made, and we extend heartfelt thanks to all who have played a role in our achievements.

Our dedicated volunteers, generous donors, and committed team members form the backbone of our progress. Thank you for being part of the PNMUK family. Together, we're crafting a narrative of positive change. Here's to another year of collaboration, growth, and meaningful impact.



PARISH NURSING MINISTRIES UK
INDEPENDENT EXAMINERS REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PARISH NURSING MINISTRIES UK

Independent examiner's report to the trustees of Parish Nursing Ministries UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act')

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have satisfied my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our independent examination work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our independent examination work for this report, or for the opinions we have formed.



Kerry Hilliard ACA FCCA CTA
for and on behalf of Price Bailey LLP

36 Tyndall Court
Commerce Road
Lynchwood
Peterborough
Cambridgeshire
PE2 6LR

Date: 21/11/23

PARISH NURSING MINISTRIES UK

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

| | | Unrestricted Funds | Restricted Funds | Total | Total |
|--|-----------|-----------------------|---------------------|----------------|-----------------|
| | | 2023 | 2023 | 2023 | 2022 |
| | Notes | £ | £ | £ | £ |
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 34,479 | 69,305 | 103,784 | 34,832 |
| Charitable activities | 5 | 51,469 | - | 51,469 | 58,733 |
| Other trading activities | 3 | 230 | - | 230 | 20 |
| Investment income | 4 | 594 | - | 594 | 65 |
| Total income | | 86,772 | 69,305 | 156,077 | 93,650 |
| Expenditure on: | | | | | |
| Raising funds | | - | - | - | - |
| Charitable activities | 6 | 70,012 | 61,711 | 131,723 | 124,141 |
| | | 70,012 | 61,711 | 131,723 | 124,141 |
| Net income/(expenditure) for the year | | 16,760 | 7,594 | 24,354 | (30,491) |
| Transfers between funds | 16 | 2,565 | (2,565) | - | - |
| Net movement in funds | | 19,325 | 5,029 | 24,354 | (30,491) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 77,658 | 2,376 | 80,034 | 110,525 |
| TOTAL FUNDS CARRIED FORWARD | | 96,983 | 7,405 | 104,388 | 80,034 |

PARISH NURSING MINISTRIES UK

**BALANCE SHEET
AT 31 MARCH 2023**

| | | Unrestricted Funds | Restricted Funds | Total | Total |
|--|-------|-----------------------|---------------------|----------------|----------------|
| | Notes | 2023 £ | 2023 £ | 2023 £ | 2022 £ |
| FIXED ASSETS: | | | | | |
| Tangible assets | 12 | 989 | - | 989 | 1,343 |
| CURRENT ASSETS | | | | | |
| Debtors | 13 | 9,986 | - | 9,986 | 18,317 |
| Cash at bank and in hand | | 103,452 | 41,608 | 145,060 | 135,390 |
| | | <u>113,438</u> | <u>41,608</u> | <u>155,046</u> | <u>153,707</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 14 | 17,444 | 34,203 | 51,647 | 75,016 |
| NET CURRENT ASSETS | | <u>95,994</u> | <u>7,405</u> | <u>103,399</u> | <u>78,691</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>96,983</u> | <u>7,405</u> | <u>104,388</u> | <u>80,034</u> |
| NET ASSETS | | <u>96,983</u> | <u>7,405</u> | <u>104,388</u> | <u>80,034</u> |
| FUNDS | 16 | | | | |
| Unrestricted funds | | | | 96,983 | 77,658 |
| Restricted funds | | | | 7,405 | 2,376 |
| TOTAL FUNDS | | | | <u>104,388</u> | <u>80,034</u> |

PARISH NURSING MINISTRIES UK

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2023**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibility for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small company's regime.

The financial statements were approved by the board of trustees on 10th October 2023 and were signed on its behalf by:



Glen M Johnson – Trustee

Company Number: 05451295
Charity Number: 1111680

PARISH NURSING MINISTRIES UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical convention.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Parish Nursing Ministries UK is a charity and company limited by guarantee, registered in England and Wales. The charity's number and registered office can be found on the Company Information page.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Items are only considered as fixed assets if the value is greater than £200. Fixed assets are depreciated by an appropriate amount and using a method of depreciation appropriate to the asset. Depreciation is applied on 31 March including assets acquired in the accounting year. The assets held are depreciated by 20% per annum on a straight-line basis.

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The directors are required to assess whether there is an indication of impairment to the carrying value of assets. In making the assessment, judgements are made in estimating value in use. The directors consider that the individual carrying value of assets are supportable by their value in use.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted Funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PARISH NURSING MINISTRIES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES – continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

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 the statement of financial activities.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to the financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Reserves

Reserves maintained are commensurate with financial needs.

Significant judgements and estimates

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

2. DONATIONS AND LEGACIES

| | 2023 £ | 2022 £ |
|-----------|----------------|---------------|
| Donations | 28,074 | 11,944 |
| Gift Aid | 1,155 | 1,396 |
| Grants | 74,555 | 21,492 |
| | 103,784 | 34,832 |

3. OTHER TRADING ACTIVITIES

| | 2023 £ | 2022 £ |
|-------------|-----------|-----------|
| Shop Income | 230 | 20 |

PARISH NURSING MINISTRIES UK

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**

4. INVESTMENT INCOME

| | 2023 | 2022 |
|--------------------------|-------------|-------------|
| | £ | £ |
| Deposit account interest | 594 | 65 |

5. INCOME FROM CHARITABLE ACTIVITIES

| | | 2023 | 2022 |
|---------------------------|-----------------------|---------------|---------------|
| | | £ | £ |
| | Activity | | |
| Course and symposium fees | Charitable activities | 12,647 | 26,003 |
| Coordinator income | Charitable activities | 38,822 | 32,730 |
| | | 51,469 | 58,733 |

6. CHARITABLE ACTIVITIES COSTS

| | Direct costs (note 7) | Support costs (note 8) | Totals |
|-----------------------|--------------------------|---------------------------|----------------|
| | £ | £ | £ |
| Charitable activities | 6,483 | 125,240 | 131,723 |

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2023 | 2022 |
|-------------------|--------------|---------------|
| | £ | £ |
| Course costs | 1,503 | 1,263 |
| Symposium costs | - | 11,824 |
| Coordinator costs | 4,980 | 2,016 |
| | 6,483 | 15,103 |

8. SUPPORT COSTS

| | Management | Finance | Governance | Totals |
|-----------------------|----------------|------------|---------------|----------------|
| | | £ | £ | £ |
| Charitable activities | 108,311 | 243 | 16,686 | 125,240 |

Support costs, included in the above, are as follows:

PARISH NURSING MINISTRIES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2023

8. SUPPORT COSTS - continued

| | 2023 £ | 2022 £ |
|---|----------------|----------------|
| Management | | |
| Staff costs | 97,773 | 88,197 |
| Pensions | 1,537 | 1,223 |
| Rent | 4,038 | 4,007 |
| Insurance | 1,278 | 1,289 |
| Telephone & IT | 2,428 | 1,863 |
| Postage and stationery | 372 | 269 |
| Advertising | 78 | 500 |
| Sundries | 453 | 2,312 |
| Bad debts | - | 595 |
| Depreciation of fixed assets | 354 | 439 |
| | 108,311 | 100,694 |
| Finance | | |
| Bank charges | 243 | 354 |
| | 243 | 354 |
| Governance | | |
| Trustees Expenses | 448 | 119 |
| Independent Examiner fees – independent examination | 360 | 340 |
| Independent Examiner fees – accounts production | 834 | 795 |
| Accountancy and legal fees | 4,170 | 3,309 |
| Professional fees | 10,874 | 3,427 |
| | 16,686 | 7,990 |

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2023 £ | 2022 £ |
|---|-----------|-----------|
| Independent Examiner fees – independent examination | 360 | 340 |
| Independent Examiner fees – accounts production | 834 | 795 |
| Depreciation – owned assets | 354 | 439 |

PARISH NURSING MINISTRIES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2023

10. TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

| | 2023 | 2022 |
|--------------------|------|------|
| | £ | £ |
| Trustees' expenses | 448 | 119 |

Expense reimbursements were paid to 1 trustee (2022: 1) during the year for travel and subsistence.

11. STAFF COSTS

| | 2023 | 2022 |
|-----------------------|--------|--------|
| | £ | £ |
| Wages and salaries | 96,826 | 87,945 |
| Social security costs | 371 | 251 |
| Pension | 1,537 | 1,223 |
| | 98,734 | 89,420 |

During the year, key management personnel were paid £25,357 (2022: £24,500). No staff were paid over £60,000 during the year (2022: 0).

The average number of employees during the year was 10 (2022: 11).

12. TANGIBLE FIXED ASSETS

| | Computer Equipment £ |
|--------------------------------------|----------------------------|
| COST | |
| At 1 April 2022 | 3,757 |
| Additions | - |
| Disposals | - |
| At 31 March 2023 | 3,757 |
| DEPRECIATION | |
| At 1 April 2022 | 2,414 |
| Depreciation charged in the year | 354 |
| Depreciation eliminated on disposals | - |
| At 31 March 2023 | 2,768 |
| NET BOOK VALUE | |
| At 31 March 2023 | 989 |

PARISH NURSING MINISTRIES UK**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023****13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

| | 2023 £ | 2022 £ |
|--------------------------------|--------------|---------------|
| Trade debtors | 5,433 | 16,491 |
| Prepayments and accrued income | 4,553 | 1,826 |
| | <u>9,986</u> | <u>18,317</u> |

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|------------------------------------|---------------|---------------|
| Trade creditors | 1,229 | 10,495 |
| Accruals and deferred income | 48,852 | 62,876 |
| Taxation and other social security | 1,566 | 1,645 |
| | <u>51,647</u> | <u>75,016</u> |

15. LEASING ARRANGEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | 2023 £ | 2022 £ |
|----------------------------|--------------|--------------|
| Within one year | 3,600 | 3,600 |
| Between one and five years | - | 3,600 |
| | <u>3,600</u> | <u>7,200</u> |

16. MOVEMENT IN FUNDS

| | At 1/4/22 £ | Incoming Resources £ | Resources Expended £ | Transfers between funds £ | At 31/3/23 £ |
|------------------------------|----------------|----------------------------|----------------------------|------------------------------------|-----------------|
| Unrestricted funds | | | | | |
| General fund | 77,658 | 86,772 | (70,012) | 2,565 | 96,983 |
| Total Unrestricted | <u>77,658</u> | <u>86,772</u> | <u>(70,012)</u> | <u>2,565</u> | <u>96,983</u> |
| Restricted funds | | | | | |
| Benefact Trust Grant | 857 | 48,088 | (42,342) | - | 6,603 |
| Goodnews Evangelical Mission | 1,273 | 11,250 | (9,958) | (2,565) | - |
| Hinchley fund | 246 | 9,967 | (9,411) | - | 802 |
| Total Restricted | <u>2,376</u> | <u>69,305</u> | <u>(61,711)</u> | <u>(2,565)</u> | <u>7,405</u> |

| | | | | | |
|--------------------|---------------|----------------|------------------|----------|----------------|
| | | | | | |
| TOTAL FUNDS | 80,034 | 156,077 | (131,723) | - | 104,388 |

PARISH NURSING MINISTRIES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for movements in funds

| | At 1/4/21 £ | Incoming Resources £ | Resources Expended £ | Transfers between funds £ | At 31/3/22 £ |
|----------------------------------|----------------|----------------------------|----------------------------|------------------------------------|-----------------|
| Unrestricted funds | | | | | |
| General fund | 105,705 | 72,158 | (104,321) | 4,116 | 77,658 |
| Restricted funds | | | | | |
| Benefact Trust Grant | - | 11,912 | (11,055) | - | 857 |
| Goodnews Evangelical Mission | - | 3,750 | (2,477) | - | 1,273 |
| Hinchley Fund | - | 5,830 | (5,584) | - | 246 |
| Liz and Terry Bramall Foundation | 504 | - | (504) | - | - |
| Mercer Fund | 4,316 | - | (200) | (4,116) | - |
| Co-op Funding | - | - | - | - | - |
| Total Restricted | 4,820 | 21,492 | (19,820) | (4,116) | 2,376 |
| TOTAL FUNDS | 110,525 | 93,650 | (124,141) | - | 80,034 |

The Hinchley Charitable Trust Grant is for the remuneration of the Lead Educator role along with associated costs of delivery (travel expenses, CPD, IT software and support, and zoom licence). The Lead Educator leads on the delivery of the Preparation for Parish Nursing Practice course and contributes to the delivery of the Annual Symposium.

The Goodnews Evangelical Mission Grant is for the remuneration of Regional Nurse Coordinator salaries for the north/northeast of England with associated costs of delivery (travel expenses, CPD, Marketing & promotion, Management allocation).

The Benefact Trust Grant is for the remuneration of a pilot role in the mid/northeast of England to enhance the current Regional Coordinator role, with associated costs of delivery. It is also for the remuneration of the current Regional Nurse Coordinator role in the mid/northeast with associated costs of delivery. Associated support and management costs are also allowed under this Grant.

The transfer of funds from the Goodnews Evangelical Mission fund to unrestricted funds in 2023 relates to the subsidising of the coordination costs of the existing parish nursing projects in the regions covered by the grant.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 (2022: 0).

PARISH NURSING MINISTRIES UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

| | 2023 £ | 2022 £ |
|-----------------------------------|----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 28,074 | 11,944 |
| Gift Aid | 1,155 | 1,396 |
| Grants | 74,555 | 21,492 |
| | 103,784 | 34,832 |
| Other trading activities | | |
| Shop Income | 230 | 20 |
| Investment income | | |
| Deposit account interest | 594 | 65 |
| Charitable activities | | |
| Course and symposium fees | 12,647 | 26,003 |
| Coordinator income | 38,822 | 32,730 |
| | 51,469 | 58,733 |
| Total incoming resources | 156,077 | 93,650 |
| EXPENDITURE | | |
| Charitable activities | | |
| Course costs | 1,503 | 1,263 |
| Symposium costs | - | 11,824 |
| Coordinator costs | 4,980 | 2,016 |
| | 6,483 | 15,103 |
| Support costs - Management | | |
| Staff costs | 97,773 | 88,197 |
| Pensions | 1,537 | 1,223 |
| Rent | 4,038 | 4,007 |
| Insurance | 1,278 | 1,289 |
| Telephone & IT | 2,428 | 1,863 |
| Postage and stationery | 372 | 269 |
| Advertising | 78 | 500 |
| Sundries | 453 | 2,312 |
| Bad debts | - | 595 |
| Depreciation of fixed assets | 354 | 439 |
| | 108,311 | 100,694 |

PARISH NURSING MINISTRIES UK

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**

| | 2023 | 2022 |
|---|----------------|-------------|
| | £ | £ |
| Support costs - Finance | | |
| Bank charges | 243 | 354 |
| Support costs – Governance | | |
| Trustees Expenses | 448 | 119 |
| Independent Examiner fees – independent examination | 360 | 340 |
| Independent Examiner fees – accounts production | 834 | 795 |
| Accountancy and legal fees | 4,170 | 3,309 |
| Professional fees | 10,874 | 3,427 |
| | 16,686 | 7,990 |
| Total resources expended | 131,723 | 124,141 |
| Net income/(deficit) | 24,354 | (30,491) |

