

**THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL  
PARISH OF FRINTON**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

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# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

## LEGAL AND ADMINISTRATIVE INFORMATION

<b>Administrative Address</b>	Old Road Frinton-on-Sea Essex C013 9BX
<b>Phone</b>	01255 679164
<b>Email</b>	<a href="mailto:office@stmarysfrinton.org">office@stmarysfrinton.org</a>
<b>Website</b>	<a href="http://www.stmarysfrinton.org">www.stmarysfrinton.org</a>
<b>Charity Registration Number</b>	1127647
<b>Rector &amp; PCC Chairman</b>	Rev Donald Smith
<b>Operations Manager</b>	Mr Dominic Gardner
<b>Church Treasurer</b>	Mr Daniel Higgins (from 29 November 2021) Mr Peter Brierley (to 29 November 2021)
<b>Church &amp; PCC Secretary</b>	Mrs Heather Ursell
<b>Bankers</b>	Barclays Bank PLC 75 Connaught Avenue Frinton-on-Sea Essex C013 9BL
<b>Solicitors</b>	Sparling, Benham & Brough 62A Connaught Avenue Frinton-on-Sea Essex C013 9QH
<b>Independent Examiner</b>	Tim O'Connor ACA FCCA DChA Scrutton Bland LLP Chartered Accountants 820 The Crescent Colchester Business Park Colchester C04 9YQ

## THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

The Church of St Mary Magdalene, the Parish Church of Frinton (known as 'St Mary's') is within the Deanery of St Osyth and the Diocese of Chelmsford. The Old Parish Church of St Mary the Virgin is situated in Connaught Avenue and is also licensed for services.

The Parochial Church Council (PCC) holds bank accounts (current and deposit) together with a higher interest earning Church of England (CCLA) deposit account. Our accountants carried out an independent examination of the accounts for the year ended 31 December 2021.

PCC members who have served since the Annual Parochial Church Meeting of April 2021 until the date this report was approved are:

### St Mary's Parish Church, Frinton, PCC — May 2021/May 2022

Rector	Rev Don Smith - Chairman	
Churchwardens	* Mr David Kidney	APCM 2023 max
<i>Elected annually</i>	* Mr Peter Wood	APCM 2025 max
Representatives on	* Mrs Frances Allen	APCM 2024
St Osyth Deanery	* Mrs Chris Glasby	APCM 2024
Synod	* Mrs Eddie McKay	APCM 2024
<i>if 201+ on Electoral Roll</i>	* Mrs Cate Wilby	APCM 2024
Children's & Families' Workers	* Mrs Lauren Puttick	
	* Mr Samuel Puttick	
Licensed Lay Ministers	* Mr Malcolm Bryden	
	* Dr Maggie Wilson	
Operations Manager	* Mr Dominic Gardner	
Treasurer	* Mr Dan Higgins (from 29 November 2021)	
	* Mr Peter Brierley (to 29 November 2021)	
PCC & Church Secretary	* Mrs Heather Ursell	

### **\*All the above are ex-officio members of PCC**

*(and do not count towards a quorum, which is one third of those below)*

1	Mrs Jo Bingham	APCM 2024 or '27 max
2	Mrs Lesley Conley	APCM 2022 or '25 max
3	Mr John Edmonds	APCM 2023 or '26 max
4	Mr Andrew Fitch	APCM 2022 or '25 max
5	Mrs Tricia Hamilton	APCM 2024 or '27 max
6	Mrs Karen Hepworth	APCM 2024 or '27 max
7	Mrs Margaret Johns	APCM 2022 or '25 max
8	Mrs Shirley Kidney	APCM 2022 or '25 max
9	Mrs Alison Murphy	APCM 2024 or '27 max
10	Mr Garry Walker	APCM 2024 or '27 max
11	Mrs Susan Walker	APCM 2024 or '27 max
12	Mr David Willis	APCM 2023 max

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON**

## **ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2021**

### **Structure, Governance, and Management**

The PCC is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure. Following registration with the Charity Commission, PCC members serve as trustees of the charity. The day-to-day management of the PCC is with the Chairman and is also delegated to the Churchwardens. The method of election of PCC members is set out in the Church Representation Rules. All who attend the Church are encouraged to register on the Electoral Roll and are thereby eligible to stand for election to the PCC.

The PCC met seven times in 2021, four times face-to-face and three times online (mostly Zoom platform) and communicated and voted electronically between times, as necessary. Copies of minutes from these meetings are now kept openly for inspection at the church reception desk. Amongst other things, the PCC received reports from a very limited number of Action Groups meetings, due to so many activities being suspended during the covid years, and restrictions on meeting face-to-face. These are also available to read in the same file in reception. The Action Groups comprise both members of the PCC and of the congregation, to oversee the work of the church. In normal times, the groups meet with different frequencies, depending on their type of responsibilities, and report back regularly to PCC. A summary of their 2021 activities follows later.

With over 200 on our Electoral Roll, St Mary's had four representatives on the St Osyth Deanery Synod at the end of the year; Frances Allen, Chris Glasby, Eddie McKay, and Cate Wilby. Minutes and reports of the Deanery Synod meetings through-out the year were shared through PCC meetings, with Cate Wilby or the Rector clarifying as necessary.

At the 2021 APCM, on 9<sup>th</sup> May, Mr David Wicks was reappointed as Electoral Roll Officer. Providing the Electoral Roll report for the past year, he had sent information that there had been 221 members on the roll at 26 April, compared with 226 in 2020. The average attendance at the reduced number of Sunday morning services was around 100, compared with 167 average per Sunday over the limited number of months church was able to meet in 2020. Online services were viewed on average each week on over 200 devices, within seven days of their premiering. Also, in 2021 there were 11 funerals and scattering of ashes (compared with 27 in 2020), with clergy officiating at 26 other crematorium or cemetery services and 7 committal or ashes burial only, 9 marriages in church (4 in 2020), and 2 baptisms (0 in 2020).

"The primary object of all PCCs will be the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England." The PCC (Powers) Measure 1956 states that the PCC "is to co-operate with the minister in promoting in the parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical." This is the object of our church and shown in the activities of its members, especially through the work of the Action Groups.

### **Public Benefit**

In setting out the charity's objectives, the PCC have given careful consideration to the Charity Commission's general guidance on public benefit. In so doing, the PCC has complied with their duties in this area as set out in Section 4 of the Charities Act 2011.

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON**

## **ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2021**

### **Action Group Reports - *Don Smith (Rector)***

During 2021, through the ongoing coronavirus pandemic, church activities have been severely limited, and thus some Action Groups have not even met. Their limited activity is reported below. Under normal circumstances, the AG leaders are like the 'engine drivers' of St Mary's Church, keeping things on track and pursuing the vision of St Mary's, to be a church that fulfils the commission to make Jesus known in our community. The AGs also serve to recruit and include church members in participating in the life of The Church.

### **Children, Youth & Families AG – *Samuel & Lauren Puttick (Youth and Children's Workers)***

Our 'Pumpkin Party' in October was very successful! We had 42 children and their families attend. We think more than 100 people in total. Sunday Kids is going well, with an average of 7 children each week; we have a Bible story, craft, songs, and a lot of fun! Sunday Youth continues with a short Bible study and some hang-out time, with music and playing table-tennis or pool. We are still doing some school assemblies and run Good News Clubs in several local schools.

Smallsorts for preschool age children and babies is going well, with about 35 children (plus parents/guardians) each week. The team are brilliant, and we are so grateful for them all. It's an incredibly important service that we provide in our community, including during covid, within the restrictions! We continue to run Youth Bible Study as a mid-week meet-up with the youth, keeping up the connection with them and praying for them. We are also filming, editing, and uploading some promo videos for social media, inviting people to church, services, and events.

### **Communication and Publicity AG – *Dominic Gardner (Operations Manager)***

The church operated with a virtual office from January to July, and then again in December, due to COVID-19. However, the weekly notice sheet was still produced and sent electronically to 86 email addresses. The Action Group was only able to meet twice during 2021, but it began by looking at new ways of advertising, particularly using social media. Together we were able to promote Christmas services in a new way, without the normal time and cost, and without the need for large amounts of volunteers to deliver invitations. This new way of promoting St Mary's Church in December meant that our Facebook page had ten times more people visiting than normal. In a normal month we average around 800 engagements. Before our AG meeting in September, the church had started to livestream the 11am service, and no longer pre-record services. This change meant less time was needed to prepare Sunday's online services and that we could maintain our commitment to members (and others) watching from home, and who would otherwise be unable to join us.

### **Contemporary Services AG - *Don Smith (Rector)***

2021 brought significant changes, with the August return to two church services each Sunday, and a shift in seating format for both traditional and contemporary congregations. While the former remained in several straight rows of chairs, facing the east window as normal, the latter regrouped with chair-rows in an arched curve around the Rector, as continual service-leader, towards the back of the church on the north aisle. Numbers attending both services have been slowly increasing towards pre-covid levels, but with smaller numbers it was ideal to reduce the available seating, encouraging people to sit closer together. To commence livestreaming services in August, a rotating camera was fixed opposite to where the Rector stood, enabling services conducted at the front of the church to also be livestreamed. Statistics of the weekly viewings of the streamed service, added to the weekly numbers attending the contemporary service in church gave an encouraging average of 172 (higher if more than one person viewed any screen).



# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON**

## **ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2021**

The first 'youth-inspired service' also took place, with the expectation they happen regularly every three or four months. Youth-workers Sam and Lauren take the service, entirely originating in the minds of the young people.

### **Homegroups AG – Heather Ursell**

During the time of COVID-19, for many people their homegroup has been a welcome lifeline. We now have fourteen groups, involving over a hundred people, mostly meeting weekly during termtime, though four meet fortnightly. Seven meet at some time on Wednesdays with the other seven spread across the week, meaning most people can find a group convenient for them.

Over the past two years, while restrictions have prohibited or limited face-to-face meetings, group members have mostly kept in touch and shared prayer needs through technology, including WhatsApp groups and Zoom meetings. Others have used phone calls and doorstep visits to contact and encourage each other, and one a joint scrapbook. About half managed to use Zoom to continue Bible study in some form.

Perhaps this is the AG with the highest number of very active members, as each homegroup leader cares for their 'little flock' throughout the year, facilitating meetings, encouraging spiritual growth, and watching out for practical or other needs. Each one has a very significant role, within the life of the church as well as their group, for which we thank them all.

### **Missionary AG - Don Smith (Rector)**

As promised in 2019, following our 2021 Gift Day, our annual donation to each of our three main charities - London City Mission, Haven in Romania, and Open Doors – was reviewed and increased back to £1,000, with a fourth £1,000 allocated to primarily cover donations to smaller, regular charities. Due to the unpredictability of church services, the only planned missionary Sunday was LCM's when Terry and Liz Puttick produced a delightful wallpaper scroll of illustrations to accompany Terry's talk. Toy donations again went to Bermondsey families. During the summer, while working towards livestream changes, we repeated the online Open Doors' service from November 2019, including Dan G preaching.

The three main charity reps, Lesley Holland, Maggie Wilson, and Jill Cullen, provide information and prayer items for the weekly church notice sheet, while another six charities each have the same opportunity several times a year. Thanks to Helen Whybrew and Eleanor Young's organisation, Samaritan's Purse Christmas shoeboxes, and food and financial support for Jaywick children in this time of great need, have also continued, along with significant Harvest donations for the Walton Food Bank this year.

### **Pastoral Care AG – Malcolm Bryden & Tricia Hamilton**

During the varying levels of Covid restrictions in 2021, members of the Pastoral Care Action Group visited or phoned those lonely or suffering. They also helped with shopping, lifts to vaccine centres etc to show Jesus' love at all times, to all people. It was uplifting to see how our community came together to help others.

The first AG meeting after lockdown was held in October. Our aim was to ensure that everyone in our congregation was being 'befriended' by someone, either through a Homegroup, Tuesday Fellowship, Wednesday Group, or someone on the Pastoral Care Group, whilst accepting there are people who do not wish for contact. Cards are sent on the anniversary of bereavement. Holy Communion at home was resumed.

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON**

## **ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2021**

The 'supervision' documentation required was introduced but, it has to be acknowledged, is a deterrent to some who give pastoral care. We thank God that there was a time in 2021 when we could all come together, and we look forward to that blessing once more in the near future.

### **Prayer AG – *Graham Dallisson***

During the last twelve months we have only been able to meet once as an AG. At that meeting we decided we would share testimonies during the 11am service each month, to encourage prayer and testimony in the life of the church. This seems to be working. We also planned to meet as an AG every three months, two meetings each year would be open, the other two for members of the AG only. Bookmarks are planned to be created, to be distributed to the congregation as required.

Our monthly prayer meeting has been on Zoom, although briefly back to meeting face to face in the autumn, returning to Zoom as we went back into covid restrictions under 'Plan B,' however this will hopefully soon be lifted again. All of this has weakened attendance but there remains a commitment to meet for prayer together. Our prayer chain continues to be effective in praying confidentially for critical needs within the fellowship, and we thank the small group committed to praying in this way.

### **Standing Committee - *Don Smith (Rector)***

Throughout 2021, the reduced interim 'Standing Committee' (known as COBRA) continued to meet regularly, usually fortnightly but dependent on the current situation. From time to time, matters requiring PCC approval were emailed to all members, with votes being assessed in the normal manner, and details recorded in subsequent PCC minutes. There were more PCC meetings than usual over the year, three via Zoom, four in-person when allowed.

Sadly, Treasurer Peter had to step down in the autumn, for health reasons, and amazingly a new member of St Mary's congregation, Dan, proved to be a perfect fit as our new treasurer, for which we are very grateful. He quickly familiarised himself with our accounts, which for the second year remained remarkably stable, with covid restrictions severely limiting both outgoings and income.

### **Traditional Services AG - *Don Smith (Rector)***

Over the past year, there have been several changes to our services in church, including in timing and seating format, but on every Sunday, we provided services both in church and online. Before August 2021, a general service was held in church at 10.30 each Sunday morning, with a mixture of 'live' liturgy and pre-recorded songs, prayers, readings, poems, and sermons. Since August, traditional services have taken place at 9.30 and 6.30 although it *had* been agreed at PCC to hold 9.30 at 9am, and 6.30 just once a month for the winter months. Responding to people's negative reactions to these decisions, the Rector rescinded these plans. Also, since August, three special traditional services have been held: a memorial service particularly in memory of deaths during the covid years, and the usual Harvest and Remembrance services.

As well as the Wednesday Old Church 'said' communions, there have been different services of holy communion (Celtic, BCP and CW) each Sunday, with the organ and choir leading sung worship, and the Rector and others leading and preaching. Communion has been with one element only, as sharing the common cup was prohibited for some time, due to covid infection risk.



# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

## ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2021

### **Training, Outreach & Evangelism AG – *Peter Wood***

We always encourage new members. We are a lively group whose main aim is to equip and encourage the church with the resources and inspiration to reach out into the community with the love of Jesus. We are a good cross-section of our church family with representatives from other outreach groups such as Children's, Families and Youth, Drama and Women of Worth (WOW).

It's not a surprise that our movements and actions have been severely curtailed in 2021 by the continuing Covid 19 pandemic. Even so we managed to meet on two occasions. We discuss and when feasible implement initiatives that seek to include everyone in the church membership but importantly those who are not regular members.

We have reinstated the Friday coffee mornings again, open to all. In October we hosted our popular Invitational Guest Dinner. The after-dinner speaker was The Operations Manager at Walton and Frinton RNLI. Our Rector has led two training courses, open to the whole church, entitled "Becoming a Contagious Christian." Sunday services, now live-streamed, are always special, and where we major on making everyone welcome, and where great friendships are nurtured and encouraged.

### **Deanery Synod — *Frances Allen, Chris Glasby, Eddie McKay, Cate Wilby***

During 2021, most Deanery Synod meetings took place using Zoom. Rev Laurie Bond, Area Dean and CAP debt coach, Alice Uwizera, have continued in their roles.

### **Financial Review - *Don Smith (Rector)***

Again, in 2021 we gave hearty thanks to God and his people that our finances remained remarkably stable, thanks to outgoings also being limited, helping balance the lack of hall hire income. As previously, the number of church members who give regularly through the Parish Giving Scheme, and those who give through the contactless card-machine or the website donate button, have helped sustain other income streams. Added to this, the delayed maintenance work and reduced expenditure on heating, lighting, and admin, all helped conserve funds.

### **Reserves Policy**

Shares are still held in HSBC which have been kept in reserve against emergencies. These shares have a current market value of £5,194 as set out on page 21 in the Financial Report. We review our reserves policy through the Standing Committee, who report to the PCC.

### **Employees**

Duncan Archard	- Choirmaster and Organist
Stewart Atkins	- Caretaker
Dominic Gardner	- Operations Manager
Samuel and Lauren Puttick	- Children, Youth, and Families Workers
Heather Ursell	- Church Secretary

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

## ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2021

**St Mary's Church Bible Text for 2021** — an important focus for each year —  
'Shout for joy to God, all the earth! Sing the glory of his name; make his praise glorious.'  
*Psalms 66:1-2*

### **Review of St Mary's in 2021 - *The Rector, Revd Don Smith***

St Mary's Church is normally:

1 church of  
220 people in  
4 congregations across  
4 different services in  
2 buildings with  
many associated fellowship groups.

### **Plans for the Future**

A primary aim in 2022 will be the re-forming of the church community after two years of enforced fragmentation. We will reassess priorities and decide where to re-establish, and where to adjust, rather than simply pick up where we left off in March 2020. That would be an opportunity wasted. Part of the rebuilding will be to help heal wounds of isolation and bereavement, and part will be moving forward with exciting developments in our children and youth work and in our services.

### **Risk Management**

Through our Operations Manager we have continued to increase our compliance to all things GDPR and Safeguarding. The PCC are aware of their responsibilities to assess and mitigate the risks in every area of activity at St Mary's. The PCC are confident that they have sufficient systems and control in place to diminish any hazards identified. Our 'Trinitas Insurance' policies cover the premises.

Churchwarden David Kidney continues to have responsibility for Health and Safety matters and ensures appropriate measures are in place to reduce risk and injury in and around the church premises.

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON**

## **ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2021**

### **Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Annual Report and financial statements in accordance with applicable law and regulations.

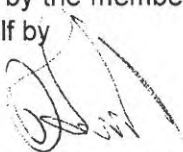
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping sufficient 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.

Approved by the members of the Parochial Church Council on 9/5/22..... and signed on their behalf by



**The Reverend Donald Edgar Smith**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON**

I report to the Parochial Church Council on my examination of the financial statements of Parochial Church Council of the Ecclesiastical Parish of Frinton (the "Charity") for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to members of the Parochial Church Council (as Trustees, see page 3) as a body, in accordance with the section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Parochial Church Council those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my work, for this report, or for the opinions I have formed.

#### **Respective responsibilities and basis of the report**

As the Parochial Church Council of the Ecclesiastical Parish of Frinton, you are responsible for the preparation of financial statements in accordance with the Charities Act 2011 ("the Act").

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all of the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a "true and fair" view and my report is limited to those specific matters set out in the independent examiner's statement.

## INDEPENDENT EXAMINER'S REPORT

### TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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



**TIM O'CONNOR ACA FCCA DChA**

SCRUTTON BLAND LLP  
Chartered Accountants  
820 The Crescent  
Colchester Business Park  
Colchester  
CO4 9YQ

Dated: 12/5/22



**THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH OF FRINTON**

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	2020 £
<b>Income and endowments from:</b>					
Donations	3(a)	134,813	4,240	139,053	121,548
Other voluntary income	3(b)	24,663	-	24,663	26,946
Other trading activities	3(c)	24,219	-	24,219	13,814
Investments	3(d)	255	-	255	407
<b>Total income and endowments</b>		<b>183,950</b>	<b>4,240</b>	<b>188,190</b>	<b>162,715</b>
<b>Expenditure on:</b>					
Charitable activities	4	168,570	7,139	175,709	177,349
<b>Total expenditure</b>		<b>168,570</b>	<b>7,139</b>	<b>175,709</b>	<b>177,349</b>
Net gains/(losses) on investments		46	-	46	(2,802)
<b>Net income/(expenditure)</b>		<b>15,426</b>	<b>(2,899)</b>	<b>12,527</b>	<b>(17,436)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>15,426</b>	<b>(2,899)</b>	<b>12,527</b>	<b>(17,436)</b>
Reconciliation of funds:					
Total funds brought forward		165,385	15,081	180,466	197,902
<b>Total funds carried forward</b>		<b>£ 180,811</b>	<b>£ 12,182</b>	<b>£ 192,993</b>	<b>£ 180,466</b>

An analysis between funds of the 2020 year end Statement of Financial Activities is shown in note 13 to these financial statements.

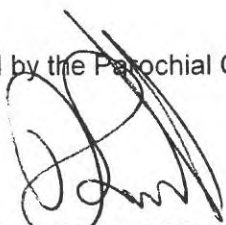
# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

## BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Fixed assets	6	38,347	46,674
Investments	7	5,194	5,148
		<u>43,541</u>	<u>51,822</u>
<b>Current assets</b>			
Debtors	8	4,793	2,155
CCLA Charities Deposit Fund		91,975	91,928
Barclays Bank		54,921	37,276
FWO Account		-	250
Cash at bank and in hand		325	325
		<u>152,014</u>	<u>131,934</u>
<b>Creditors: amounts falling due within one year</b>	9	(2,562)	(3,290)
<b>Net current assets</b>		<u>149,452</u>	<u>128,644</u>
<b>Total assets less current liabilities</b>		<u>192,993</u>	<u>180,466</u>
<b>Net assets</b>		<u><u>£ 192,993</u></u>	<u><u>£ 180,466</u></u>
<b>Income funds</b>			
Unrestricted funds	2(a)	168,681	153,741
Designated funds	2(a)	12,130	11,644
Restricted funds	2(b)	12,182	15,081
		<u>£ 192,993</u>	<u>£ 180,466</u>

Approved by the Parochial Church Council on 9/5/22

and signed on its behalf by

  
The Reverend Donald Edgar Smith  
Rector and PCC Chairman

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON**

## **NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021**

### **1 ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as applicable from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, as updated in October 2018, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at mid-market value.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in Law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The Trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. The most significant areas of adjustment and key assumptions that affect items in the accounts are to do with estimating the liability from multi-year grant commitments (see note 1(f) and note 4(a)).

The Charity qualifies as a small charity as defined in the Charities SORP (FRS102) and as such is exempt from preparing a Statement of Cash Flows.

#### **Funds**

- 1(a)** General funds represent the funds of the PCC that are not subject to any restriction regarding their use and are available for application on the general purposes of the PCC. Further unrestricted funds are designated on a discretionary basis. Restricted funds are accounted for with the monies being applied in accordance with the terms of the initial receipt.

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON**

## **NOTES TO THE FINANCIAL STATEMENTS - (*Continued*) YEAR ENDED 31 DECEMBER 2021**

### **1 ACCOUNTING POLICIES – (*continued*)**

#### **Incoming resources and resources expended**

##### **1(b) Donations and legacies**

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under covenant is recognised only when received. Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the certain amount due. Sales of books and magazines from the church bookstall are accounted for gross.

##### **1(c) Other charitable trading**

Rental income from the letting of church premises is recognised when the rental is due.

##### **1(d) Income from investments**

Dividends and interest are accounted for when receivable.

##### **1(e) Gains and losses on investments**

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December, annually.

##### **1(f) Grants funding expenditure**

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

##### **1(g) Activities directly relating to the work of the church**

The Diocesan quota is accounted for when payable and is allocated to the Parish Church and the Old Church in the ratio of the number of communicants at each Church. This has resulted in a deficit on the Old Church Fund, which has been covered by a transfer from unrestricted and undesignated Funds. Expenditure relating to the Old Church can continue to be borne by undesignated Funds until further income arises which is specifically designated or restricted to the Old Church.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON**

## **NOTES TO THE FINANCIAL STATEMENTS - (Continued) YEAR ENDED 31 DECEMBER 2021**

### **1 ACCOUNTING POLICIES – (continued)**

#### **1(h) Fixed assets**

Fixed assets are included at cost less depreciation.

Fixed assets are depreciated on a straight line basis over ten years and are reviewed on an annual basis for impairment by the Trustees.

#### **1(i) Investments**

Investments are valued at mid-market value at 31 December.

#### **Current assets**

#### **1(j) Deposits**

Short term deposits include cash held on deposit either with the CBF Church of England funds or at the bank.

#### **1(k) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### **1(l) Pension**

##### **Defined contribution pension plan**

The PCC operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the PCC pays fixed contributions into a separate entity. Once the contributions have been paid the PCC has no further payment obligations.

The contributions are recognised as an expense in the statement of financial activities when they fall due. Amounts not paid are shown in accruals as a liability in the balance sheet. The assets of the plan are held separately from the PCC independently administered funds.

#### **1(m) Going concern**

The PCC have a reasonable expectation that the entity has adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its financial statements.



# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

NOTES TO THE FINANCIAL STATEMENTS - (Continued)  
YEAR ENDED 31 DECEMBER 2021

## 2 FUND ACCOUNTING

2(a) General funds represent the funds of the PCC that are not subject to any restriction regarding their use and are available for application on the general purposes of the PCC. Further unrestricted funds are designated on a discretionary basis; designated accounts were operated during the year, as follows:

	Balances at 1.1.21 £	Income £	Expenditure £	Transfers £	Balances at 31.12.21 £
<b>General Funds</b>	153,741	182,765	168,389	564	168,681
<b>Designated Funds:</b>					
Old Church	2,499	251	-	-	2,750
Choir	1,117	-	542	135	710
Wednesday Group	689	44	-	-	733
Small Sorts Mother and Toddler	1,118	-	-	-	1,118
Church Weekend	-	313	(799)	(699)	413
Church Social A/G	4,532	-	-	-	4,532
Kingdom Coffee	818	74	392	-	500
Family and Children	(32)	503	-	-	471
MESSY	10	-	-	-	10
Players	334	-	-	-	334
Flower Guild	559	-	-	-	559
	<u>£165,385</u>	<u>£ 183,950</u>	<u>£ 168,524</u>	<u>-</u>	<u>£ 180,811</u>

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

## NOTES TO THE FINANCIAL STATEMENTS - (Continued) YEAR ENDED 31 DECEMBER 2021

### 2 FUND ACCOUNTING - (Continued)

2(b) Restricted funds are accounted for with the monies being applied in accordance with the terms of the initial receipt; three restricted funds were operated during the year, as follows:

	Balances at 1.1.21 £	Income £	Expenditure £	Transfers £	Balances at 31.12.21 £
Old Church	12,683	4,240	7,139	-	9,784
Organ Fund	2,274	-	-	-	2,274
Jaywick	124	-	-	-	124
	<u>£ 15,081</u>	<u>£ 4,240</u>	<u>£ 7,139</u>	<u>£ -</u>	<u>£ 12,182</u>

- Old Church** - This fund is money given specifically to the Old Church.  
**Organ Fund** - This fund is for the maintenance of the church organ.  
**Jaywick Fund** - Money donated for the Jaywick Project.

### 3 INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2020 £
<b>3(a) Donations and planned giving</b>				
Covenants/gift aid	98,315	-	98,315	94,151
Income tax recoverable on covenants/gift aid	18,249	-	18,249	21,888
Collections at all services	7,158	-	7,158	3,897
Sundry donations	11,091	4,240	15,331	1,612
	<u>£ 134,813</u>	<u>£ 4,240</u>	<u>£ 139,053</u>	<u>£ 121,548</u>

**THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH OF FRINTON**

**NOTES TO THE FINANCIAL STATEMENTS - (Continued)**  
**YEAR ENDED 31 DECEMBER 2021**

**3 INCOME - (Continued)**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>	<b>2020 £</b>
<b>3(b) Other voluntary income</b>				
Appeals	4,843	-	4,843	9,424
Legacies	8,000	-	8,000	10,001
Fund raising events	1,819	-	1,819	618
Organisations	17	-	17	1,130
Grants	350	-	350	70
Government grant - JRS	9,634	-	9,634	5,703
	<u>£ 24,663</u>	<u>£ -</u>	<u>£ 24,663</u>	<u>£ 26,946</u>
<b>3(c) Receipts from charitable and ancillary trading</b>				
Publications including				
Bible study notes	298	-	298	466
Church hall lettings	10,017	-	10,017	5,068
Fees	13,783	-	13,783	8,132
Photocopying	121	-	121	148
	<u>£ 24,219</u>	<u>£ -</u>	<u>£ 24,219</u>	<u>£ 13,814</u>
<b>3(d) Income from investments, dividends and interest</b>	<u>£ 255</u>	<u>£ -</u>	<u>£ 255</u>	<u>£ 407</u>
<b>Total income</b>	<u>£ 183,950</u>	<u>£ 4,240</u>	<u>£ 188,190</u>	<u>£ 162,715</u>

**THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH OF FRINTON**

**NOTES TO THE FINANCIAL STATEMENTS - (Continued)  
YEAR ENDED 31 DECEMBER 2021**

**4 EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2020 £
<b>4(a) Grants funding activities</b>				
Missionary and charitable giving:				
Missionary societies	850	-	850	1,500
Home missions	1,331	-	1,331	200
	<u>£ 2,181</u>	<u>£ -</u>	<u>£ 2,181</u>	<u>£ 1,700</u>
 <b>4(b) Activities directly relating to the work of the Church</b>				
Ministry: Diocesan quota	60,000	-	60,000	70,000
Clergy expenses	4,016	-	4,016	4,158
Church running expenses	30,493	2,899	33,392	31,336
Church maintenance	2,029	4,240	6,269	5,287
Publication and Bible study notes	155	-	155	548
Other parish activities (including church w/e)	(528)	-	(528)	371
Salary and expense of organist	3,138	-	3,138	3,712
Music Group	-	-	-	39
Sound System	4,738	-	4,738	872
Depreciation	8,327	-	8,327	8,327
	<u>£ 112,368</u>	<u>£ 7,139</u>	<u>£ 119,507</u>	<u>£ 124,650</u>
 <b>4(c) Support cost and administration</b>				
Administration	29,166	-	29,166	25,626
Children and Families' Worker	23,427	-	23,427	24,113
Independent examiner fees	1,428	-	1,428	1,260
	<u>£ 54,021</u>	<u>£ -</u>	<u>£ 54,021</u>	<u>£ 50,999</u>
 <b>Total expenditure</b>	<u><b>£ 168,570</b></u>	<u><b>£ 7,139</b></u>	<u><b>£ 175,709</b></u>	<u><b>£ 177,349</b></u>

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

## NOTES TO THE FINANCIAL STATEMENTS - (Continued) YEAR ENDED 31 DECEMBER 2021

### 5 STAFF COSTS

During the year, the Church employed a caretaker, a cleaner, an administrator, a church secretary, a hall bookings manager, a "Children's and Families' Worker," and paid visiting speakers.

	2021 £	2020 £
Wages and salaries	58,349	56,265
Pension	934	920
	<u>£ 59,283</u>	<u>£ 57,185</u>

### 6 TANGIBLE FIXED ASSETS

	Sound System £	Piano £	Chairs £	Total £
<b>Cost</b>				
At 1 January 2021 and at 31 December 2021	<u>44,918</u>	<u>19,440</u>	<u>18,909</u>	<u>83,267</u>
<b>Depreciation</b>				
At 1 January 2021	<u>13,530</u>	<u>13,608</u>	<u>9,455</u>	<u>36,593</u>
Charge for year	<u>4,492</u>	<u>1,944</u>	<u>1,891</u>	<u>8,327</u>
At 31 December 2021	<u>18,022</u>	<u>15,552</u>	<u>11,346</u>	<u>44,920</u>
<b>Net book value</b>				
At 31 December 2021	<u>£ 26,896</u>	<u>£ 3,888</u>	<u>£ 7,563</u>	<u>£ 38,347</u>
At 31 December 2020	<u>£ 31,388</u>	<u>£ 5,832</u>	<u>£ 9,454</u>	<u>£ 46,674</u>

### 7 INVESTMENTS

	Cost £	Mid Market Value 2021 £	2020 £
HSBC Holdings plc: 1,317 Ordinary US\$0.50 shares	859	5,044	4,998
£250 2.5% Consolidated stock	150	150	150
	<u>1,009</u>	<u>£ 5,194</u>	<u>£ 5,148</u>



# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

## NOTES TO THE FINANCIAL STATEMENTS - (Continued) YEAR ENDED 31 DECEMBER 2021

### 8 DEBTORS

	2021 £	2020 £
Insurance paid in advance	1,890	1,765
Other debtors	-	390
Gift aid debtors	2,903	-
	<u>£ 4,793</u>	<u>£ 2,155</u>

### 9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals	1,428	3,290
Other creditors	1,134	-
	<u>£ 2,562</u>	<u>£ 3,290</u>

### 10 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £
Fixed assets	43,541	-
Current assets	139,832	12,182
Current liabilities	(2,562)	-
	<u>£ 180,811</u>	<u>£ 12,182</u>

### 11 CONTROL

The Trustees, as a body control the charity. No Trustee received any remuneration or was reimbursed for any expenses during the year (2020: £Nil).

### 12 RELATED PARTIES

There have been no related party transactions which require disclosure.

**THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH OF FRINTON**

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 DECEMBER 2021**

**13 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Income and endowments from:</b>			
Donations	120,965	583	121,548
Other voluntary income	26,946	-	26,946
Other trading activities	13,814	-	13,814
Investments	407	-	407
<b>Total income and endowments</b>	<b>162,132</b>	<b>583</b>	<b>162,715</b>
<b>Expenditure on:</b>			
Charitable activities	168,107	9,242	177,349
<b>Total expenditure</b>	<b>168,107</b>	<b>9,242</b>	<b>177,349</b>
Net losses on investments	(2,802)	-	(2,802)
<b>Net expenditure</b>	<b>(8,777)</b>	<b>(8,659)</b>	<b>(17,436)</b>
Transfers between funds	-	-	-
<b>Net movement in funds</b>	<b>(8,777)</b>	<b>(8,659)</b>	<b>(17,436)</b>
Reconciliation of funds:			
Total funds brought forward	174,162	23,740	197,902
<b>Total funds carried forward</b>	<b>£ 165,385</b>	<b>£ 15,081</b>	<b>£ 180,466</b>