

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

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2022

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

CONTENTS

	Pages
Legal and administrative information	1
Report of the Parochial Church Council	2 - 11
Independent examiner's report	12 - 13
Statement of financial activities	14
Balance sheet	15
Notes to the financial statements	16 - 25

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

LEGAL AND ADMINISTRATIVE INFORMATION

Administrative Address	Old Road Frinton-on-Sea Essex C013 9BX
Phone	01255 679164
Email	office@stmarysfrinton.org
Website	www.stmarysfrinton.org
Charity Registration Number	1127647
Rector & PCC Chairman	Rev Donald Smith BEM
Operations Manager	Mr Dominic Gardner
Church Treasurer	Mr Daniel Higgins
Church Secretary	Mrs Heather Ursell (to 31 December 2022)
PCC Secretary	Mrs Denise Edmonds (from 8 May 2022) Mrs Heather Ursell (to 8 May 2022)
Bankers	Barclays Bank PLC 75 Connaught Avenue Frinton-on-Sea Essex CO13 9BL
Solicitors	Sparling, Benham & Brough 62A Connaught Avenue Frinton-on-Sea Essex CO13 9QH
Independent Examiner	Tim O'Connor ACA FCCA DChA Scrutton Bland LLP Chartered Accountants 820 The Crescent Colchester Business Park Colchester CO4 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 2022.

PCC members who have served since the Annual Parochial Church Meeting of April 2022 until the date this report was approved are:

St Mary's Parish Church, Frinton, PCC — May 2022/May 2023

Rector	Rev Don Smith BEM - Chairman	
Churchwardens <i>Elected annually</i>	Mr David Kidney	APCM 2023 max
	Mr Peter Wood	APCM 2025 max
Representatives on St Osyth Deanery Synod <i>if 201+ on Electoral Roll</i>	Mrs Frances Allen	APCM 2024
	Mrs Chris Glasby	APCM 2024
	Mrs Eddie McKay	APCM 2024
	Mrs Cate Wilby	APCM 2024
Children's & Families' Workers	Mrs Lauren Puttick (to 31 October 2022)	
	Mr Samuel Puttick (to 31 October 2022)	
	Mrs Yoyis Higgins (from 1 March 2023)	
Licensed Lay Ministers	Mr Malcolm Bryden	
	Dr Maggie Wilson	
Operations Manager	Mr Dominic Gardner	
Treasurer	Mr Daniel Higgins	
Church Secretary	Mrs Heather Ursell (to 31 December 2022)	
PCC Secretary	Mrs Heather Ursell (to 8 May 2022)	
	Mrs Denise Edmonds (from 8 May 2022)	

***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 (to 24 July 2022)
11	Mrs Susan Walker	APCM 2024 or '27 max (to 1 December 2022)
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 2022

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 four times in 2022. With the relaxing of Covid restrictions, face-to-face meetings were possible again. Other communications and electronic votes were conducted as and when necessary. Copies of minutes from these meetings are now kept openly for inspection at the church reception desk. The PCC received reports from the Action Groups which were all able to meet face-to-face once more. 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 the PCC. A summary of their 2022 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 2022 APCM, on 8th May, Mr David Wicks passed the task of Electoral Roll Officer over to Mr Dominic Gardner, who has provided the Electoral Roll for the past year. He has sent information that there had been 217 members on the roll at 23rd April, compared with 221 in 2021. Church services were reinstated in early 2022 with the relaxing of Covid restrictions. The average attendance across all services has increased to an average of 124 each week, with 12 children attending regularly. This compares very favourably with 100 regular attendees in 2021 and illustrates that church attendance is recovering post-pandemic. Online services were viewed on average each week on over 62 devices within seven days of their premiering; this is less than 2021 as parishioners have returned to church in person. Also, in 2022, there were 9 funerals and 11 burials of ashes (compared with a total of 18 in 2021), with clergy officiating at 10 crematorium services, 7 weddings in church (9 in 2021), 2 dedications (0 in 2021) and 18 baptisms (2 in 2021).

"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 2022

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

Each Action Group continues to meet and plan its activities for the year. The AG leaders liaise with each other to see the work of St Mary's prosper. During 2022 the AG leaders continued to redevelop their work in the wake of the Covid pandemic, paying close attention to the need to some distancing, particularly for elderly people.

The AG leaders continue to be the 'engine drivers' of St Mary's Church, keeping everything 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.

Children, Youth & Families AG – *Karen Hepworth & Don Smith BEM*

Lauren Puttick ran the children's work in the church, heading up the Sunday work and St Mary's mother and toddler group (Smallsorts) on Thursday mornings. Sundays have gone well with Lauren Puttick being supported by Vince Cross plus another member of the children's work team. The children had a variety of teaching and fun activities, craft etc. Numbers vary week to week but overall, the numbers are increasing as new families join the 11.00am service. This work has continued since Lauren Puttick left on 31st October 2022 with three people from the Sunday children's work team. We look forward to a new leader for the team.

A strong team support the Smallsorts' mornings. The number of children attending with their parents/carers is usually between 30 and 35. The children enjoy craft and general play, ending with singing nursery rhymes and Christian children's songs. This work has continued since Lauren Puttick left as we await the recruitment of a new Children's and Families worker to head up the team.

Sam Puttick worked with the Youth both on Sunday mornings and in a mid-week house group. He had started to train up some young people in Projection, Livestreaming and Sound. He also worked in schools alongside Claire Thurston from The Free Church running Good News club at St. Philomena's and Hamford Primary Schools. At the present time we do not have any youth attending church. The school's work has continued, run by Claire Thurston who has helpers from The Free Church.

It is hoped that the employment of a new Children & Families worker (who commenced on 1st March 2023) will see the continuation of the work on Sunday mornings and Thursday mornings. The rector will rekindle his links to the various schools in the area to take school assemblies.

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

The Action Group continues to look at new ways of advertising, and we have acquired software to help advertise on multiple platforms and still allow us to print posters. This new software means that less time is spent on converting items into a usable format for each place individually. We can now advertise simultaneously with a quick migration onto social media, screens in church, notice sheets or posters and no longer suffer quality issues and vast amounts of time trying to make it better. Facebook remains our most active platform currently and the use of videos instead of pictures has been successful in boosting posts. Livestreaming remains in place at the 11a.m. service on Sundays and has a steady weekly following.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2022

Fabric Action Group – *David Kidney (Church Warden)*

The Fabrics Action Group is not so much about what we've done, but about what we do! The group is very fluid, and the people involved changes as the demands of the task in hand changes. We keep both churches and their grounds safe, and usable, maintaining and improving what we can, where we can. We ensure that boilers are serviced, lightning conductors are inspected and tested, that toilets flush and taps work, that gutters are clean, the rubbish disposed of, shortbread crumbs removed from the Nave carpet, plus many more repetitive tasks.

During 2022 we have replaced almost all the old-style light bulbs and florescent tubes with LED lamps inside and outside both churches, thereby reducing our electricity consumption. We have also been working towards upgrading the electricity supply, fitting radiant heaters in the church and solar panels on the roof. We are a "doing" group, holding our meetings where we happen to be standing at the time, whether that is the boiler-room or the roof! We also hold virtual and face-to-face meetings with contractors and suppliers. Our priority is always to get the job done!

Fundraising – *Don Smith BEM (Rector)*

During 2022 we held an Autumn Fundraising Season comprising a concert by The Hatstand Opera Company, a Church Quiz Night, a Guest Dinner and a Grand Christmas Fayre. Funds were raised for our Energy Project. We raised around £2k with these events. We plan our 2023 fundraising events to be spread out across the year with a target of around £9k.

Church Growth AG – *Don Smith BEM (Rector)*

Following an attendance of 21 people from St Mary's at the 'Church Growth' conference in January 2022, we embarked on a revision of our 11 a.m. church service, seeking to ensure it is as user-friendly as possible for non-churched people to attend. We have seen a good response to this initiative with many new people attending church. We have introduced the 'God of mission' prayer at the end of every church service and every church meeting.

Homegroups AG – *Heather Ursell*

Over the past year, three of our homegroups have disbanded, for different reasons, and one new one has formed. We now have twelve groups, mostly meeting weekly during term-time. In this way, about a hundred St Mary's folk, plus a few who attend other local churches, meet together for fellowship and Bible study, as well as mutual support when times get tough. Most meet in private homes, but one meets in a small room at church, and another meets exclusively online.

There is an ongoing need for daytime groups, although we do have three evening groups whose members prefer that time of day. This need is one reason we have been pleased to start a new homegroup which happens to include members from both our Sunday morning congregations.

The Homegroups AG is made up of the leaders of all the different homegroups. We meet termly to share information about subjects we have studied as a group, and any particular encouragements or problems. We are then able to pray for each other, and follow-up on suggestions for good group studies, or ways of helping group members to grow closer to the Lord Jesus and to each other.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2022

Missionary AG - *Don Smith BEM (Rector)*

During 2022 we continued to host visiting speakers from our mission partners. Three quarters of our annual giving as a church is divided between these partners. Our fourth quarter of giving is divided between: The Jaywick Project, CPAS, CAP and Frinton Mission. St Mary's aims to tithe a minimum of 10% of its income each year to charitable giving at home and abroad. We are planning to review and change one or two of our main mission partners during 2023.

Pastoral Care AG – *Malcolm Bryden & Tricia Hamilton*

With the easing of COVID restrictions, regular, well supported, Pastoral Care Action Group meetings were held in 2022. Our main aim continues to be show Jesus' love, care and support for St Mary's fellowship.

With each of our members, and all the church's teams (Tuesday Fellowship, Wednesday Group, Home Groups, Choir etc), responsible for keeping in touch with members of the congregation, St Mary's is able to provide help and contact where needed. However, several people are still anxious about returning to church after COVID.

With the Operations Manager's assistance, the required Safeguarding Training was provided either individually or with one of the leaders of the Action Group. It has to be said that this training is seen as a complicated condition by some of our congregation and sadly means they cannot serve on the Pastoral Care Action Group. Consequently, there is a need for more members to step forward.

Colchester Hospital are restarting Chaplaincy training this year and it would be wonderful if a member of St Mary's could consider this valuable help to those in hospital.

The Action Group has been discussing the LYCIG suggestions, particularly Presence and the need to reach out to encourage others to church, but also to be very welcoming to new (and not so new!) people.

Prayer AG – *Graham Dallisson*

The Prayer Action Group has four members and were able to meet three times during 2022 following the easing of COVID restrictions. The Leading your church into Growth course has brought fresh enthusiasm for prayer. Prayer requests are received from both churches and used in the mid-week communion service and in the prayer chain as appropriate.

The monthly prayer meeting is continuing in church rooms if with slightly smaller numbers. During the past year we have been seeking to encourage those at the 11 o'clock service to give a testimony to answered prayer and this has been good.

Evangelism, pastoral care, prayer and so on need to underpin all that happens in church life. Releasing people to lead prayers in the Sunday livestream services has worked well.

We thank God for the Zoom prayer meeting for Frinton Mission on the first Saturday of each month. Much to thank God for!

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2022

Safeguarding – *Dominic Gardner (Operations Manager)*

This Action Group has recently been launched with the intention of making Safeguarding integral and alive within every area of the Church, and not just “something we have to do”. Safeguarding is paramount to everything we do at St Mary’s, and we want everyone to know how important it is to us as a Church.

Standing Committee - *Don Smith BEM (Rector)*

The Standing Committee comprises of the Rector, two Churchwardens, Church Treasurer, PCC Secretary and Operations Manager.

The SAG responsibilities are to:

1. transact the business of the Parochial Church Council between meetings, subject to any directions given by the Council.
2. oversee all financial matters.
3. prepare agendas for PCC meetings.

Balancing church income and expenditure (2022 income is £225k) is an important role for this group. We have continued to pay funds to the diocese, in addition to meeting all our financial outgoings. However, we are aware that we are currently overspending each year on unrestricted funds to the tune of £18k in 2022. This overspend is currently being met by our general funds. We are aware that we cannot continue to do this. The installation of a new Energy System to serve the church, hall and other rooms, will be a major factor in reducing our annual expenditure.

We continue to meet the needs in maintaining our buildings along with the employment of an Operations Manager, Caretaker, and Choirmaster. Employment of a new, part-time Children’s & Families’ Worker took place on 1 March 2023.

Our Operations Manager continues to oversee our compliance with the Safeguarding of Children and Vulnerable Adults, together with compliance on Data Protection.

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

This AG oversees 9.30 a.m. and 6.30 p.m. Sunday services and the 11a.m. Wednesday Holy Communion service. Our traditional services continue to be greatly appreciated by all those who attend.

The liturgy alternates monthly between the Book of Common Prayer and Common Worship. The 9.30 a.m. service is around 40 people in number and remains very well served by the Choirmaster and choir. Attendance at the 6.30 p.m. service in the Old Church can rise and fall between 20 and 40 people depending on the seasons. Wednesday’s 11 a.m. service hosts a regular congregation of 8-12 people.

There have been discussions during 2022 about the place of joint services between the 9.30 a.m. and 11 a.m. service. There used to be around six joint services per year which were largely traditional in style. The rector and other church leaders believe that the time has come to make joint services contemporary in style. Discussions around this have been ongoing. The Rector continues to negotiate the challenges surrounding this area of church life.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2022

Training, Outreach & Evangelism AG – *Peter Wood*

The Group is open to all church members. We act as an “umbrella” action group for all other groups that have an interest in outreach to the community we serve. The new Men’s’ Breakfast Club is one such group that is now gaining in popularity. Its emphasis, apart from a jolly good, cooked breakfast, being to support those going through problems with the Prostate and other health issues.

With the onset of the cost-of-living crisis we have now introduced a “Warm Welcome Hub” open to all on a Tuesday and Friday morning. This aims to make use of the church’s already warm lounge during the week by providing a venue that is friendly, free and warm with a hot drink. During the year we have put on two “Exploring our Faith” courses, parts 1 and 2. These have been well attended and much appreciated. They followed on from each other and were aimed to assist us all to grow and discover what it means to be a Christian in this day and age. In October we hosted another Antiques Roadshow in liaison with the auctioneers Reeman Dansie of Colchester. It’s always good to see events such as this in the church where the community can come together to have their special possessions valued in a “safe place”. November saw our very popular Fundraiser Dinner, open to everyone. This was a great success with a hall packed with guests. A three-course meal was provided with very smart volunteer waiters. Our splendid after dinner speaker was a well-known local man who is now a senior prison chaplain. We were also able to raise a good sum towards our St Mary’s Green Energy Fund.

Sunday Services continue to be livestreamed. Post pandemic we are starting to see numbers slowly grow again after what has been a very difficult period for everyone. As always, we major on making everyone welcome. It’s so encouraging to see genuine friendships nurtured at St Mary’s as we grow together in faith.

11 O’clock Services AG - *Don Smith BEM (Rector)*

This AG oversees the 11 a.m. Sunday morning service. This service has changed considerably following the Covid pandemic. We now sit in curved seating rows, five deep, with the addition of tables and chairs in the second half of the nave. Our sung worship begins with the first three songs being delivered with recorded music via the screens. This means that the sung worship that is broadcast over our Livestream feed is clearly heard by the Livestream audience. The following three songs of worship are led by one of our three worship ‘bands’. This service is largely free of liturgy with appropriate song words taking its place.

We now have tea and coffee available in church every week. This is available before, during and after the 11 a.m. service. This means that some members of the 9.30 a.m. service stay behind to enjoy a cup of coffee with their 11 a.m. contemporaries.

Our 11 a.m. service offers the opportunity to engage more fully in the ministry of the Holy Spirit, towards the end of the service.

We recognise that the church-going habits of people are changing. Some people who used to attend every week, now only attend fortnightly or monthly. Some people come-and-go more casually than prior to the pandemic. We are attempting to respond to these changes with a heightened, relaxed attitude towards church attendance and participation.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2022

Living in Love and Faith – Don Smith BEM (Rector)

We have responded to the diocese initiative of 'Living in Love and Faith' with the rector producing a paper entitled '**That Ship Has Sailed**' in which he addresses the question of the attitudes we as members of a local parish church might have towards those people who profess an alternative sexuality to that we have been used to. This has been generally well accepted. It remains to be seen how, in practice, church members will react to actual instances of people with 'alternative lifestyles' presenting themselves to St Mary's Church.

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

During 2022, Deanery Synod meetings were able to resume face-to-face with the relaxing of Covid Restrictions. Apart from the usual Church business, we had a very interesting meeting with the Bishop of Chelmsford, who spoke about her life growing up in Iran and her plans and vision going forward for our Diocese. Rev Laurie Bond, Area Dean and CAP debt coach, Alice Uwizera, have continued in their roles.

Financial Review - Don Smith BEM (Rector)

In 2022 we have worked hard to maintain a balanced budget, in the face of steeply rising utility costs together with a decline in hall and room hire, due to ongoing health concerns.

Our giving-through-bank-donations is stable but must be improved in line with rising costs.

The 'big ticket item' for 2022 / 2023 is our 'Going Green Project'. We are planning to raise £90k to fit solar panels on the church hall roof to provide us with electrical energy throughout the year. During 2022 we said goodbye to Sam and Lauren Puttick our Children's and Families Workers. We have replaced them with a new part-time worker during 2023.

Reserves Policy

Shares are still held in HSBC which have been kept in reserve against emergencies. These shares have a current market value of £6,942 as set out on page 23 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 (to 31 October 2022)
Yoyis Higgins	- Children, Youth, and Families Worker (from 1 March 2023)
Heather Ursell	- Church Secretary (to 31 December 2022)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2022

St Mary's Church Bible Text for 2022 — an important focus for each year —
“Still other seed fell on good soil, where it produced a crop a hundred, sixty or thirty times
what was sown.”
Matthew 13:8

Review of St Mary's in 2022 - The Rector, Revd Don Smith BEM

St Mary's Church is normally:

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

Plans for the Future

(i) 'Going Green'

The project install solar panels to provide energy at negative cost to the church is well underway. We are fundraising towards this with ten different events during 2023.

(ii) Conference

In April 2023, thirty church members are attending the 'Spring Harvest' conference. This is a very exciting period for St Mary's with so many people interested in developing their faith.

(iii) Coronation

In May we will be holding a Coronation Service inviting Frinton townsfolk to join us in celebrating our new King Charles III.

(iv) School uniforms

A new venture has seen the establishing of a School Uniform Bank at the church. This is proving to be highly successful in supplying school uniforms to many children in the area at no cost to them.

(v) General Synod

The big talking point for many has been General Synod of the CofE's decision to allow the blessing of same-sex unions in church. We are discussing this as a church over the coming months before coming to any decisions about it for ourselves.

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 2022

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 and signed on their behalf by

The Reverend Donald Edgar Smith BEM

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 2022 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:

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	2021 £
Income and endowments from:					
Donations	3(a)	136,721	36,537	173,258	139,053
Other voluntary income	3(b)	16,780	-	16,780	24,663
Other trading activities	3(c)	33,945	-	33,945	24,219
Investments	3(d)	1,506	-	1,506	255
Total income and endowments		188,952	36,537	225,489	188,190
Expenditure on:					
Charitable activities	4	208,928	-	208,928	175,709
Total expenditure		208,928	-	208,928	175,709
Net gains on investments		1,748	-	1,748	46
Net (expenditure)/income		(18,228)	36,537	18,309	12,527
Transfers between funds		(2,000)	2,000	-	-
Net movement in funds		(20,228)	38,537	18,309	12,527
Reconciliation of funds:					
Total funds brought forward		180,811	12,182	192,993	180,466
Total funds carried forward		£ 160,583	£ 50,719	£ 211,302	£ 192,993

An analysis between funds of the 2021 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 2022

	Notes	2022 £	2021 £
Fixed assets			
Fixed assets	6	30,020	38,347
Investments	7	6,942	5,194
		<u>36,962</u>	<u>43,541</u>
Current assets			
Debtors	8	5,963	4,793
CCLA Charities Deposit Fund		93,185	91,975
Barclays Bank		76,545	54,921
Cash at bank and in hand		325	325
		<u>176,018</u>	<u>152,014</u>
Creditors: amounts falling due within one year	9	<u>(1,678)</u>	<u>(2,562)</u>
Net current assets		<u>174,340</u>	<u>149,452</u>
Total assets less current liabilities		<u>211,302</u>	<u>192,993</u>
Net assets		<u>£ 211,302</u>	<u>£ 192,993</u>
Income funds			
Unrestricted funds	2(a)	150,325	168,681
Designated funds	2(a)	10,258	12,130
Restricted funds	2(b)	50,719	12,182
		<u>£ 211,302</u>	<u>£ 192,993</u>

Approved by the Parochial Church Council on

2022 and signed on its behalf by

The Reverend Donald Edgar Smith BEM
Rector and PCC Chairman

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022

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 2022

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 2022

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.

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 2022

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 1.1.22 £	Income £	Expenditure £	Transfers £	Balances at 31.12.22 £
General Funds	168,681	188,824	207,180	-	150,325
Designated Funds:					
Old Church	2,750	-	-	(2,000)	750
Choir	710	-	-	-	710
Wednesday Group	733	-	-	-	733
Small Sorts Mother and Toddler	1,118	128	-	-	1,246
Church Weekend	413	-	-	-	413
Church Social A/G	4,532	-	-	-	4,532
Kingdom Coffee	500	-	-	-	500
Family and Children	471	-	-	-	471
MESSY	10	-	-	-	10
Players	334	-	-	-	334
Flower Guild	559	-	-	-	559
	<u>£ 180,811</u>	<u>£ 188,952</u>	<u>£ 207,180</u>	<u>£ (2,000)</u>	<u>£ 160,583</u>

Expenditure above includes the movement on investments during the year.

The transfer above relates to a reclassification of a prior year receipt that has now been moved to restricted funds.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

NOTES TO THE FINANCIAL STATEMENTS - (Continued) YEAR ENDED 31 DECEMBER 2022

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; five restricted funds were operated during the year, as follows:

	Balances at 1.1.22 £	Income £	Expenditure £	Transfers £	Balances at 31.12.22 £
Old Church	9,784	-	-	-	9,784
Organ Fund	2,274	-	-	-	2,274
Jaywick	124	-	-	-	124
Solar Panels	-	34,037	-	-	34,037
Stained Glass Window	-	2,500	-	2,000	4,500
	<u>£ 12,182</u>	<u>36,537</u>	<u>-</u>	<u>£ 2,000</u>	<u>£ 50,719</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.
Solar Panels	-	Money donated for the Solar Panels.
Stained Glass Window-	-	Money donated for the Stained Glass Window.

3 INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2021 £
3(a) Donations and planned giving				
Covenants/gift aid	94,296	2,500	96,796	98,315
Income tax recoverable on covenants/gift aid	17,773	-	17,773	18,249
Collections at all services	17,360	-	17,360	7,158
Sundry donations	7,292	-	7,292	15,331
Solar Panels	-	34,037	34,037	-
	<u>£ 136,721</u>	<u>£ 36,537</u>	<u>£ 173,258</u>	<u>£ 139,053</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

NOTES TO THE FINANCIAL STATEMENTS - (Continued) YEAR ENDED 31 DECEMBER 2022

3 INCOME - (Continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2021 £
3(b) Other voluntary income				
Appeals	8,444	-	8,444	4,843
Legacies	-	-	-	8,000
Fund raising events	1,867	-	1,867	1,819
Organisations	286	-	286	17
Grants	-	-	-	350
Government grant - JRS	-	-	-	9,634
Church Weekend	6,183	-	6,183	-
	<u>£ 16,780</u>	<u>£ -</u>	<u>£ 16,780</u>	<u>£ 24,663</u>
3(c) Receipts from charitable and ancillary trading				
Publications including				
Bible study notes	25	-	25	298
Church hall lettings	27,765	-	27,765	10,017
Fees	6,046	-	6,046	13,783
Photocopying	109	-	109	121
	<u>£ 33,945</u>	<u>£ -</u>	<u>£ 33,945</u>	<u>£ 24,219</u>
3(d) Income from investments, dividends and interest				
	<u>£ 1,506</u>	<u>£ -</u>	<u>£ 1,506</u>	<u>£ 255</u>
Total income	<u>£ 188,952</u>	<u>£ 36,537</u>	<u>£ 225,489</u>	<u>£ 188,190</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

NOTES TO THE FINANCIAL STATEMENTS - (Continued) YEAR ENDED 31 DECEMBER 2022

4 EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2021 £
4(a) Grants funding activities				
Missionary and charitable giving:				
Missionary societies	2,370	-	2,370	850
Home missions	3,374	-	3,374	1,331
	<u>£ 5,744</u>	<u>£ -</u>	<u>£ 5,744</u>	<u>£ 2,181</u>
 4(b) Activities directly relating to the work of the Church				
Ministry: Diocesan quota	60,000	-	60,000	60,000
Clergy expenses	3,996	-	3,996	4,016
Church running expenses	48,747	-	48,747	33,392
Church maintenance	1,145	-	1,145	6,269
Publication and Bible study notes	182	-	182	155
Other parish activities (including church w/e)	9,341	-	9,341	(528)
Salary and expense of organist	5,917	-	5,917	3,138
Sound System	268	-	268	4,738
Depreciation	8,327	-	8,327	8,327
	<u>£ 137,923</u>	<u>£ -</u>	<u>£ 137,923</u>	<u>£ 119,507</u>
 4(c) Support cost and administration				
Administration	43,545	-	43,545	29,166
Children and Families' Worker	19,491	-	19,491	23,427
Independent examiner fees	2,225	-	2,225	1,428
	<u>£ 65,261</u>	<u>£ -</u>	<u>£ 65,261</u>	<u>£ 54,021</u>
 Total expenditure	<u><u>£ 208,928</u></u>	<u><u>£ -</u></u>	<u><u>£ 208,928</u></u>	<u><u>£ 175,709</u></u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

NOTES TO THE FINANCIAL STATEMENTS - (Continued) YEAR ENDED 31 DECEMBER 2022

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.

	2022 £	2021 £
Wages and salaries	73,740	58,349
Pension	1,115	934
	<u>£ 74,855</u>	<u>£ 59,283</u>

6 TANGIBLE FIXED ASSETS

	Sound System £	Piano £	Chairs £	Total £
Cost				
At 1 January 2022 and at 31 December 2022	<u>44,918</u>	<u>19,440</u>	<u>18,909</u>	<u>83,267</u>
Depreciation				
At 1 January 2022	18,022	15,552	11,346	44,920
Charge for year	4,492	1,944	1,891	8,327
At 31 December 2022	<u>22,514</u>	<u>17,496</u>	<u>13,237</u>	<u>53,247</u>
Net book value				
At 31 December 2022	<u>£ 22,404</u>	<u>£ 1,944</u>	<u>£ 5,672</u>	<u>£ 30,020</u>
At 31 December 2021	<u>£ 26,896</u>	<u>£ 3,888</u>	<u>£ 7,563</u>	<u>£ 38,347</u>

7 INVESTMENTS

	Cost £	Mid Market Value 2022 £	2021 £
HSBC Holdings plc: 1,317 Ordinary US\$0.50 shares	859	6,792	5,044
£250 2.5% Consolidated stock	150	150	150
	<u>£ 1,009</u>	<u>£ 6,942</u>	<u>£ 5,194</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FRINTON

NOTES TO THE FINANCIAL STATEMENTS - (Continued) YEAR ENDED 31 DECEMBER 2022

8 DEBTORS

	2022 £	2021 £
Insurance paid in advance	1,954	1,890
Other debtors	1,944	-
Gift aid debtors	2,065	2,903
	<u>£ 5,963</u>	<u>£ 4,793</u>

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals	1,625	1,428
Other creditors	53	1,134
	<u>£ 1,678</u>	<u>£ 2,562</u>

10 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £
Fixed assets	36,962	-
Current assets	125,299	50,719
Current liabilities	(1,678)	-
	<u>160,583</u>	<u>50,719</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 (2021: £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 2022

13 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income and endowments from:			
Donations	134,813	4,240	139,053
Other voluntary income	24,663	-	24,663
Other trading activities	24,219	-	24,219
Investments	255	-	255
Total income and endowments	183,950	4,240	188,190
Expenditure on:			
Charitable activities	168,570	7,139	175,709
Total expenditure	168,570	7,139	175,709
Net gains on investments	46	-	46
Net income/(expenditure)	15,426	(2,899)	12,527
Transfers between funds	-	-	-
Net movement in funds	15,426	(2,899)	12,527
Reconciliation of funds:			
Total funds brought forward	165,385	15,081	180,466
Total funds carried forward	£ 180,811	£ 12,182	£ 192,993