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Administrative Information

St. Leonard's Church is part of the Diocese of Exeter within the Church of England. The correspondence address is St. Leonard's Church, Topsham Road, Exeter, EX2 4NG
The Parochial Church Council (PCC) is a Registered Charity. Its registered number is 1128060. Its trustees are the members of the PCC.

PCC members who served from 1 January 2022 to the Annual Meeting 2022 (14 April 2022):

Clergy

Simon Austen
Chris Keane
Paul Sutton

Churchwardens

Tom Richards
Alan Savage

Deanery Synod (2020-2023)

Scott Bradridge
Ruth Clarke
Rachel Killick
John Woolnough
Tim Hamilton (until Oct 2021)

Elected PCC Members

(2019-2022)

Geoff Hanna
Andrew Platt
Neil Walker

(2020-2023)

David Lotinga
Adrian Midmer
Richard Scott

(2021-2024)

Sharon Gardner
Martina Juma
Jan Porteous
Maureen Venning

Ex-officio

Francis Sansbury (Diocesan Synod)
Tim Hamilton (General Synod from Oct 2021)

PCC members who have served from the Annual Meeting 2022 to 31 December 2022:

Clergy

Simon Austen

Chris Keane

Paul Sutton

Churchwardens

Tom Richards

Alfredda Lake

Deanery Synod (2020-2023)

Matthew Bate

Scott Bradridge

Ruth Clarke

Rachel Killick

John Woolnough

Elected PCC Members

(2020-2023)

David Lotinga

Adrian Midmer

Alan Savage

(2021-2024)

Sharon Gardner

Martina Juma

Jan Porteous

Maureen Venning

(2022-2025)

Shell Alsop

Jane Halse

Ex-officio

Francis Sansbury (Diocesan Synod)

Tim Hamilton (General Synod)

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The Standing Committee consists of the Rector, Churchwardens, Treasurer and one elected member of the PCC. This is the only committee required by law and has the power to transact business of the PCC between its meetings, subject to any direction of the Council. It meets every other month or as required. Other sub-committees also report to the PCC: Missions, Buildings, Finance and Safeguarding. There is also a Human Resources (HR) group which meets, as required, to ensure compliance with employment issues.

The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishop's guidance on safeguarding children and vulnerable adults).

Objectives and Activities

Parochial Church Councils (Powers) Measure 1956

General functions of council:

1. It shall be the duty of the minister and the parochial church council to consult together on matters of general concern and importance to the parish.
2. The functions of parochial church councils shall include—
 - a) co-operation with the Rector in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical;
 - b) the consideration and discussions of matters concerning the Church of England or any other matters of religious or public interest, but not the declaration of the doctrine of the Church on any question;
 - c) making known and putting into effect any provision made by the diocesan synod or the deanery synod, but without prejudice to the powers of the council on any particular matter;
 - d) giving advice to the diocesan synod and the deanery synod on any matter referred to the council;
 - e) raising such matters as the council consider appropriate with the diocesan synod or deanery synod
 - f) appointing sidesmen (who are also known as assistants to the churchwardens).

The powers conferred on the Council include the power to acquire, manage and administer property for church purposes and the power to frame an annual budget to finance the mission of the church. The Council is also given power, jointly with the Rector, to appoint and dismiss staff members and to determine their salaries and conditions of service.

The mission of St Leonard's is to be obedient to the Lord Jesus's command recorded in Matthew

Chapter 28 verses 16 to 20, by seeking to make Jesus known and equipping people to grow in maturity as disciples of Christ.

The Church of England's objectives are:

- to enhance the Church's mission;
- to sustain and advance the Church's work in education, lifelong learning and discipleship;
- to enable the Church to select, train and resource the right people, both ordained and lay, to carry out public ministry and to encourage lay people in their vocation to the world; and
- to encourage the maintenance and development of the inherited fabric of church buildings for worship and service to the community

The PCC ensures that the church's life within the parish helps to fulfil those objectives, both locally and more widely through the support of mission partners.

The PCC is aware of the Charity Commission's guidance on public benefit in "The Advancement of Religion for the Public Benefit" and has regard to it in its administration of the Parish. The PCC believes that, by fulfilling its responsibility to work together with the Rector and co-operate in all matters of concern and importance for the promotion of the whole mission of the Church, pastoral, evangelistic and social, it provides a benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for its members and for anyone who wishes to benefit from what the church offers;
- promoting Christian values, and service by members of the church to the community, to the benefit of individuals and society as a whole.

The PCC is committed to enabling as many people as possible to worship at St. Leonard's Church on Sundays and to take part in midweek activities, bible studies and prayer meetings. A 'weekly update' is circulated each week to all people who are registered on our database. In addition, the Rector contributes a regular column in the bi-monthly St. Leonard's Neighbourhood Association News and a comprehensive website is regularly updated.

Church Attendance

The number on the Electoral Roll on 31st December 2022 was 277 (2021: 323). The average normal Sunday attendance (not including children under 16) was estimated to be 274 (2021: 270). (Note, the normal Sunday attendance figure each year is an average of adults attending church services in the building on Sundays in October.) The average Sunday attendance of babies, children and young people (under 18s) was 45 in October 2022. Estimated number in our 'worshiping community', what we would call our church family: 590, of whom 111 are under 18. Number of adults in a small bible study or fellowship group: 265. Number of students: 93. Number (of devices) live streaming the service during the actual service times: averaged 41 for the morning service and 16 for the evening service each week.

Review of the Year

The PCC met for the regular six meetings during the year, with two additional meetings (January and September), to discuss ministry matters and generally to transact the business of the Parish. The Standing Committee and sub-committees for Buildings, Finance and Mission Support met regularly, as and when required, presenting reports for discussion by the PCC to enable it to make informed decisions.

The PCC discussed: Ministry among children and families, 'A Passion for life,' the 'Living in Love and faith,' Staffing and HR, the Church of England Evangelical Council (CEEC) 'Culture' themes, Role Descriptions (in line with the new 'Safer recruitment and people management' requirements), the 'Maidstone Commitments,' the situation in the Church of England and the Archdeacon's Visitation. In addition, we invited the Venerable Andrew Beane, Archdeacon of Exeter, to one meeting and the Ven. Dr. Paul Gardner, former Archdeacon of Exeter, to another (to help us to think through the role and function of a PCC). In addition to these various items, each meeting reviewed standing items relating to subcommittees and health and safety requirements.

All aspects of the church's ministry seek to fulfil the great commission of the Lord Jesus Christ; that is, to make disciples. The conviction of the church is that God will work by His Spirit to achieve His purposes. Our responsibility, as empowered by that Spirit, is to set forth the truth plainly and clearly and to pray. To that end our authority in all matters of faith and conduct is the Bible.

The Sunday gatherings are our main focus, at which there is systematic teaching of the Bible. Decisions as to what to preach are made by the Rector and staff team, based on a number of criteria:

- i. The preaching history (stretching back to 1999), noting what has and has not been covered.
- ii. A balance across the year of Old Testament, New Testament Gospel and Epistle and Doctrine.
- iii. An awareness of the questions and concerns which are raised during regular pastoral ministry.

During 2022 the following books/topics have been studied:

The Ten Commandments
Joshua 1-12
Proverbs (5 sermons)
Micah
1 Chronicles (4 sermons)
Luke 10-14
1 Corinthians 1-4
Colossians 1-4

'The Cross anticipated'
'Ascension, session, return.'

In addition, certain Sundays and particular times of the year have been dedicated to one-off sermons, such as at Mission Sunday and other Sundays with mission speakers, a church day away 'at home', Easter, Christmas and Remembrance.

It has been the Rector's pattern, in agreement with the staff team, to link the morning and evening series with the Home Groups and women's and men's Bible studies so that no-one studies more than two books of the Bible at one time, but to maximise opportunities to study a book as thoroughly as possible. This also links with the work among young people. A Lent course on 'The Sacraments' was also organised centrally for Home Groups and others.

In addition to the regular Sunday gatherings, a church prayer meeting was held every other week, with two possible times available for people to attend, and on-going and extensive ministry across a wide age-range, including outreach and 'nurture' took place. Hope Explored Courses were run at two points during the year and various training events and weekends away were arranged. The International Café continues to thrive, as does the PGP training course.

The PCC remains committed to exploring the possibility of further staff, particularly for work with young people and the extensive ministry among and to women – and recognise the need for additional administrative support.

Financial Review

St. Leonard's total income was £504,382 (2021: £507,553) and expenditure £464,907 (2021: £433,474). This resulted in an overall surplus of £39,475 (2021: surplus of £74,079).

Due to volatile financial markets during the year, the value of the investment assets reduced by £34,827 so the overall movement of funds was positive by £4,648.

During the year, grants totalling £96,050 (2021: £99,750) were received from the Larkbeare Christian Trust (LCT). Its use is restricted to supporting non-stipendiary staff and the Ministry Assistant programme and is not therefore available for general expenditure. During the year, LCT grants helped to fund the costs of the PCC employing the Children's and Families' Minister, Ministry Assistants and the Church Office team.

The PCC had forecast a deficit budget for 2022 but we did not incur the level of planned expenditure on staff and our buildings, therefore a surplus was generated. We are very thankful for the continued generous giving seen, together with income from other activities. We had budgeted for a Youth Minister in September but this did not happen as the candidate did not accept our offer but we did appoint two additional Ministry Assistants. As a result, a surplus was seen but the planned expenditure will be carried forward to 2023 which will increase the costs (and the forecast deficit further) in 2023. Further spend on buildings is planned during 2023 following the recent quinquennial review. The PCC are forecasting a significant deficit for 2023.

Reserves Policy

The Reserves Policy is to hold cash or similar liquid assets equivalent to a minimum of 3 months of normal expenditure, which recognises the PCC's desire to have a Reserves Policy that is both appropriate to the financial risks and circumstances of St Leonard's and in accordance with best practice for charities. Following the adjustments to Funds in 2020 and the surpluses in the last two years, the Reserves Policy is being maintained.

We also hold a Provision for Liability in respect of the churchyard/boundary wall (see Note 11).

Risk Assessment

The PCC, Finance Committee and staff consider the risks pertaining to the church and its activities and monitor these. The most significant risks relate to our buildings and to the people, including staff, who use and attend them. The policies with Ecclesiastical Insurance Group provide adequate insurance cover for all the buildings for which the PCC is responsible and for other matters such as employer's and public liability. Policies on Health and Safety and Safeguarding are kept under regular review by the PCC.

Plans for Future Periods

Looking ahead, the PCC anticipates further discussion about expansion of ministry with regards to staffing, finance including the diocesan parish share, buildings and the issues which face the Church of England in coming months and years. Our concern is always to do that which will most help people to come to faith and grow in faith. Through prayer and the ministry of the word we trust God's work through Jesus, by His Spirit, all done for His glory.

Statement of the PCC's Responsibilities

The PCC is responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Charity law requires the PCC to prepare financial statements for each financial year. Under that law the PCC has elected to prepare financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that period. In preparing these financial statements the PCC is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that that these financial statements comply with the Charities Act 2011. It is also responsible for safeguarding the charity's assets and taking reasonable steps for the prevention and protection of fraud and other irregularities.



Simon Austen - PCC Chairman

26 April 2023

Statement of Financial Activities (SOFA)

		Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources						
Incoming resources from generated funds						
-Voluntary income	2	326,653	5,769	-	332,422	353,395
-Activities for generating funds	4	5,963	-	-	5,963	1,848
-Investment income	3	43,505	9,160	-	52,665	44,628
Incoming resources from charitable activities	4	16,582	-	-	16,582	7,932
Other incoming resources	5	700	96,050	-	96,750	99,750
Total incoming resources		393,403	110,979	-	504,382	507,553
Resources used						
Charitable activities	6	367,456	97,451	-	464,907	433,474
Governance costs		-	-	-	-	-
Other resources used		-	-	-	-	-
Total resources used		367,456	97,451	-	464,907	433,474
Net income / (expenditure)		25,947	13,528	-	39,475	74,079
Transfers						
Gross transfers between funds – in		9,160	-	-	-	-
Gross transfers between funds - out		-	(9,160)	-	-	-
Net income / (expenditure)		35,107	4,368	-	39,475	74,079
Other recognised gains/losses						
Gains/losses on investment assets		-	-	(34,827)	(34,827)	39,770
Gains on revaluation, fixed assets, charity's own use		-	-	-	-	-
Net movement in funds		35,107	4,368	(34,827)	4,648	113,849
Reconciliation of funds						
Total funds brought forward		207,473	1,000	1,413,988	1,622,461	1,508,612
Total funds carried forward		242,580	5,368	1,379,161	1,627,109	1,622,461

Balance Sheet

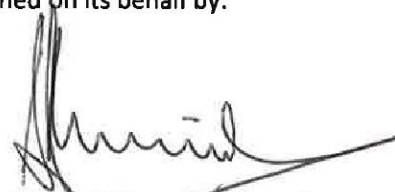
		2022	2021
	Note	£	£
Fixed Assets			
Tangible assets	7	1,119,051	1,125,610
Investments	8	<u>284,161</u>	<u>318,988</u>
		1,403,212	1,444,598
Current assets			
Stocks & works in progress		0	0
Debtors	9	8,403	6,959
Cash at bank and in hand		<u>257,934</u>	<u>231,397</u>
		266,337	238,356
Creditors: amounts falling due within 1 year	10	(5,440)	(23,493)
Net current assets		<u>260,897</u>	<u>214,863</u>
Total assets less current liabilities		1,664,109	1,659,461
Provisions for liabilities	11	(37,000)	(37,000)
Net assets		1,627,109	1,622,461
Represented by:			
Unrestricted funds		242,580	207,473
Restricted funds		5,368	1,000
Capital funds		1,379,161	1,413,988
		1,627,109	1,622,461
Funds of the church			

The notes on pages 11 to 17 form part of these accounts

Approved by the Parochial Church Council on 13 March 2023 and signed on its behalf by:



Simon Austen (PCC Chairman)



Adrian Midmer (Treasurer)

Notes to the accounts

1 Accounting Policies

a) **Basis of accounting**

These Accounts have been prepared under the Church Accounting Regulations 2006 in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The accounts are prepared under the historical cost convention except for the valuation of investment and property assets, which are shown at market value.

The PCC meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the ability to continue as a going concern.

b) **Statement of Compliance**

The financial statements have been prepared in accordance with FRS 102 – the Financial Reporting Standard applicable in the UK and Republic of Ireland. There are no material departures from FRS 102.

c) **Funds**

The **General Fund** represents the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular use by the PCC are also unrestricted. The accounts 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 or those that are informal gatherings of church members.

The **Thomas Ministry Fund** receives income restricted 'for the support of the ministry within St Leonard's'. This is transferred to the St Leonard's General Fund for the support of clergy expenses, the salary and expenses of non-clergy employed staff and expenses paid to visiting preachers. The amount necessary to meet these expenses is transferred each year.

The **Larkbeare Christian Trust** is a restricted fund, which makes grants to the PCC in order to help fund the Ministry Assistant training programme and the costs of other non-stipendiary staff. During the year grants amounting to £96,050 were received for this purpose.

The **Property Fund** and the **Investment Fund** are capital funds consisting of the properties and endowment funds described in notes 2 and 3.

d) **Incoming Resources**

d i) *Voluntary Income and Capital Sources*

Donations are recognised when received by or on behalf of the PCC. Income tax recoverable on Gift Aid donations is recognised when the associated donation is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain. Funds raised by fundraising events are accounted for gross. Bookstall sales are accounted for gross.

d ii) *Other Income*

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

d iii) *Income from Investments*

Dividends are accounted for when due and payable and interest entitlements as they accrue.

d iv) *Gains and Losses on Investments*

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

e) **Resources Used**

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

f) **Fixed Assets**

f i) *Other Fixtures, Fittings, Office Equipment and Telephone System*

Equipment used within the church premises is depreciated on a straight-line basis over 4 years, except for the Church Centre heating boilers, which were replaced in 2016 and are depreciated over 10 years. Equipment with a purchase price of £1,000 or less is written off when acquired.

f ii) *Property*

Staff houses are shown at market value, assessed as at 31st December 2018. Formal valuations are normally obtained every five years, but are updated in the event of abnormal fluctuations in the property market or other material changes in circumstances. No value has been included for the cultivated part of the churchyard adjacent to Larkbeare Road.

g) **Investments**

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

h) **Current Assets**

Amounts due at the year-end in respect of fees, rents or other income are shown as debtors.

i) Financial Instruments

The PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The PCC currently holds debtors and creditors.

	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £	2021 Total Funds £
2 Voluntary income				
Planned giving:				
<i>Gift Aided donations</i>	163,200	-	163,200	170,996
<i>Tax recoverable thereon</i>	40,800	-	40,800	43,262
<i>Charity vouchers</i>	66,399	-	66,399	72,338
<i>Other planned giving</i>	42,978	-	42,978	49,462
Collections	6,210	-	6,210	4,152
Gift Aid on Small Donations	1,552	-	1,552	1,021
Planned and regular giving	321,139	-	321,139	341,231
Non-recurring donations:				
<i>Gift Aided donations</i>	1,600	60	1,660	6,780
<i>Tax reclaimed</i>	410	15	425	1,445
Other donations	2,547	5,694	8,241	890
Legacies	957	-	957	3,049
Total voluntary income	326,653	5,769	332,422	353,395
3 Investment & rental income				
63 Cedars Rd. & other rents	42,260	-	42,260	35,583
Interest from bank accounts	901	-	901	19
Thomas Trust income	-	9,160	9,160	8,692
Other Trust income	344	-	344	334
	43,505	9,160	52,665	44,628

The endowment funds are held in UK common investment funds (CBF Investment Fund and M&G Charifund) with the Diocesan Board of Finance as custodian trustee and are detailed in Note 8. The Thomas bequest produces the Thomas Fund income. Other investments earn income for the General Fund. One house was let on an Assured Shorthold Tenancy while not required by the church as staff or ministry assistant accommodation.

4 Income from church activities

	2022	2021
	£	£
Junior Jivers Income	220	350
Children/Youth Income	0	92
Lens Income	1,712	0
Student Income	3,125	1,049
20's & 30's Income	0	0
Dad & Co./Adult Income	0	0
Special Event Income	7,805	3,988
Church Weekend Away	473	0
Book Sales	147	5
Training & development	0	0
Wedding & Funeral Fees	2,000	2,396
Sundry income	<u>1,100</u>	<u>52</u>
Subtotal	16,582	7,932
Centre Bookings & churchyard income	<u>5,963</u>	<u>1,848</u>
	22,545	9,780

5 Other incoming resources

	£	£
Grants from Larkbeare Christian Trust (Restricted Funds)	96,050	99,750
Insurance claims (Unrestricted Funds)	<u>700</u>	<u>0</u>
	96,750	99,750

6 Cost of church activities

	£	£
Common fund contribution	190,894	190,961
Staff Costs (see also note 6a)	138,071	111,054
Buildings & Other Property Maintenance	12,469	23,817
Houses – insurance & utilities	5,090	0
Donations to Mission Partners & Agencies	56,745	60,000
Church & Centre utilities	7,628	6,297
Church & Centre insurance & running costs	15,196	10,723
Photocopying & printing	590	987
Telephone, website & IT support	2,077	3,318
General expenses	1,494	1,538
Ministry	5,746	2,818
Church Weekend Away	281	0
Special Events	9,456	4,095
Bookstall Costs & Other Books	1,184	577
Copyright fees	1,619	1,520
Depreciation	11,598	11,440
Sundry expenses	1,131	705
Legal and professional fees	2,103	120
Specific items expenditure	<u>1,535</u>	<u>3,504</u>
	464,907	433,474

6a Staff Costs

	2022	2021
	£	£
Gross salaries	112,663	78,959
Ministry Assistants' allowances	0	6,028
Employers' National Insurance	3,269	2,267
Pension Contributions	15,349	11,677
Housing costs	0	9,227
Staff training, development and expenses	6,790	2,896
	<u>138,071</u>	<u>111,054</u>

The average number of employees during the year was 7 of whom 2 were part time (2021: 5, of whom 2 part time). From Sept 2021, the Ministry Assistants (MA's) are now employed directly by the PCC rather than via the previous MA Scheme. No employee earned total emoluments exceeding £60,000 in the year.

None of the trustees or any persons connected with them received any remuneration during the period save that during the year the Children's and Families' Minister £33,387 (plus pension contributions of £4,400) and the Church Manager £23,372 (plus pension contributions of £4,460) under their respective contracts of employment. 5 trustees were reimbursed a total of £3,678 (2021: 4 / £2,158) for expenses incurred in the line of their duties. These are included in staff costs.

Of the staff costs, £96,050 has been covered by giving through Restricted Funds.

7 Tangible fixed assets

	Property	Equipment	Total
Cost or Valuation	£	£	£
As at 1 January 2022	1,095,000	81,212	1,176,212
Additions	-	5,039	5,039
Disposals	-	(5,947)	(5,947)
As at 31 December 2022	<u>1,095,000</u>	<u>80,304</u>	<u>1,175,304</u>
Depreciation			
As at 1 January 2022	-	50,602	50,602
Charge for the year	-	11,598	11,598
Disposal	-	(5,947)	(5,947)
As at 31 December 2022	<u>-</u>	<u>56,253</u>	<u>56,253</u>
Net Book Value			
As at 1 January 2022	<u>1,095,000</u>	<u>30,610</u>	<u>1,125,610</u>
As at 31 December 2022	<u>1,095,000</u>	<u>24,051</u>	<u>1,119,051</u>

The 3 houses owned by the PCC were valued in 2018 by Southgate Estates, with the previous valuations from 2011 shown in brackets, as follows:

27 Barnardo Road	£450,000 (£285,000)
63 Cedars Road	£335,000 (£245,000)
26 St. Leonard's Ave.	£310,000 (£220,000)

8 Investments

	Other	2022 Thomas Trust	Total	2021 Total
	£	£	£	£
Market value at 1 January 2022	13,016	305,972	318,988	279,218
Revaluations	(1,515)	(33,312)	(34,827)	39,770
Market value at 31 December 2021	<u>11,501</u>	<u>272,660</u>	<u>284,161</u>	<u>318,988</u>

The Thomas Trust is a restricted endowment fund – see Note (c) in accounting policies and Note 3 concerning where the funds are invested.

9 Debtors

	2022 £	2021 £
Debtors	2,895	2,543
Legacy income accrued	-	-
Prepayments	0	766
Accounts payable	-	-
Gift aid tax owing	<u>5,508</u>	<u>3,650</u>
	<u>8,403</u>	<u>6,959</u>

10 Creditors: Amounts falling due within one year

	2022 £	2021 £
Creditors	3,443	5,299
Diocesan fees	0	1,234
Receipts in advance	1,837	16,960
Agency Collections	<u>160</u>	<u>0</u>
	<u>5,440</u>	<u>23,493</u>

11 Provisions for liabilities

	Total £
At 1 January 2022	37,000
Utilised	<u>-</u>
At 31 December 2022	<u>37,000</u>

12 Related party transactions

There were no transactions undertaken by or on behalf of the PCC in which a connected person or other related party had a material interest. During 2022 the PCC received £46,758 in donations from trustees (PCC members) and their close relatives. The donors did not attach any conditions to their gifts which required the charity (PCC) to alter the nature of its existing activities.

13 Financial commitments

At 31 December 2022 the charity had no financial commitments (2021 - £Nil).

14 Funds

	Opening £	Net resources £	Transfers £	Gains/ losses £	Closing £
Unrestricted funds					
General fund – St Leonard's	207,473	25,947	9,160	-	242,580
Total unrestricted funds	<u>207,473</u>	<u>25,947</u>	<u>9,160</u>	<u>-</u>	<u>242,580</u>
Restricted funds					
St. Leonard's	1,000	13,528	(9,160)	-	5,368
Other	-	-	-	-	-
Total restricted funds	<u>1,000</u>	<u>13,528</u>	<u>(9,160)</u>	<u>-</u>	<u>5,368</u>
Capital funds					
Property fund	1,095,000	-	-	-	1,095,000
Investment fund	318,988	-	-	(34,827)	284,161
Total capital funds	<u>1,413,988</u>	<u>-</u>	<u>-</u>	<u>(34,827)</u>	<u>1,379,161</u>
TOTAL FUNDS	<u>1,622,461</u>	<u>39,475</u>	<u>0</u>	<u>(34,827)</u>	<u>1,627,109</u>

Independent Examiner's report to the PCC of St Leonard's Church

I report on the accounts of the PCC for the year ended 31 December 2022, which are set out on pages 9 to 17.

Respective responsibilities of the PCC and independent examiner

As members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as PCC members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

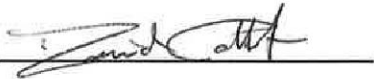
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 7 May 2023

David Tolhurst ACA
11 Lilley Walk
Honiton
Devon EX14 2EA

