

**PARISH CHURCH OF ST AUGUSTINE OF CANTERBURY THORPE BAY**  
Registered charity number 1128847

**ANNUAL REPORT**  
**and**  
**FINANCIAL STATEMENTS**  
**of the**  
**PAROCHIAL CHURCH COUNCIL**

**FOR THE YEAR ENDED 31st DECEMBER 2022**

**council chairman**

**REV DAVE WILLIS**  
**86 Tyrone Road**  
**Thorpe Bay**  
**Essex SS1 3HB**

**bankers**

**BARCLAYS BANK PLC**  
**Southend-on-Sea Business Centre**

**independent examiner**

**MR GRAHAM LANE FCA**

# **THE PAROCHIAL CHURCH COUNCIL ST AUGUSTINE OF CANTERBURY THORPE BAY**

**Registered charity number 1128847**

## **ANNUAL REPORT FOR 2022**

### **BACKGROUND**

The St Augustine's Parochial Church Council (The PCC) is a registered charity which has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has responsibilities for the nearby Church Hall.

### **MEMBERSHIP**

Members of the PCC are trustees of the charity and are either *ex officio* or elected by the Annual Parochial Church Council Meeting (APCM) in accordance with the Church Representation Rules. The PCC can also appoint co-opted members.

During the year the following served as members of the PCC –

Incumbent	Rev Dave Willis (from September 2022)
Warden	Mr P Harrison

Deanery Synod Representatives – Lay Canon L Barnard, Mr M Everett, Mrs M Ridley (PCC chairman until September 2022 and secretary).

Elected Members – Mrs B Black, Mrs M Brewer, Dr P Chisnell, Mr J Gray (from May 2022), Mrs P Muzalewski (from May 2022), Mr C Russell (PCC Treasurer), Mr I Stobart, Mr B Wadley-Smith, Mr J Watson.

Co-opted members – Mrs M Dugdale, Mrs K Kindley, Mr M Wilcox (from May to December 2022)

The full PCC met 6 times during the year to deal with general business and once to specifically consider the 2023 family purse. The Standing Committee met as and when required and duly reported to the PCC.

### **CHURCH ATTENDANCE**

At the beginning of the year there were 176 names on the electoral roll of whom 68 were resident in the parish. At 31st December the numbers were 176 and 66. Attendances at all services gradually increased during the year but as yet have not quite reached pre covid levels. Due to lack of leadership volunteers, it was not possible to cater for the children at the parish communion services.

### **REVIEW OF THE YEAR**

#### ***(a) Fabric and Furnishings***

Other than routine maintenance no major works were carried out during the year.

#### ***(b) Church Hall***

The hall was in full use during the year and made a healthy contribution to the parish finances.

***(c) Outreach 74and Social***

There were few social events during the year. The monthly 100 club continued and raised £740. There were 6 baptisms in 2022 compared to 25 in 2021. There were 10 church funerals and 5 weddings. The bi-monthly magazine is read by a large number of parishioners and others and as well as being a source of information of parish activities made a contribution of £500 to parish finances (2021 - £1005).

***(d) Personnel***

We were delighted to welcome Rev Dave Willis as our new incumbent in September, and in the same month a few parishioners travelled to witness the induction of our former vicar, Rev Canon Jonathan Collis, to the incumbency of St Botolph, Cambridge. During the interregnum the parish benefitted from the ministry of Canon Stephen Burdett, Canon Michael Ballard, Rev Frank Smith, and Lay Canon Linda Barnard. We are very grateful to all of them for their time and efforts for keeping the parish going during 12 months of interregnum.

***(e) Finance***

The aftermath of COVID restrictions and spiralling energy costs took their toll of parish finances during 2022. Regular contributions dropped by nearly £10,000 and it was mainly due to church hall income and a timely donation of £10,000 from a parishioner that overall unrestricted income increased by £6,700. Against this expenditure showed an increase of about £12,800. All of this resulted in a deficit of £2,106 in unrestricted funds as against a surplus of £4,032 in 2021. Because of the general decline in the stockmarket during the year the value of our unrestricted investments dropped by £7,110 but nevertheless the unrestricted element of their value is still over £17,000 more than we paid for them. Our available unrestricted funds amounted to £49,461 at the end of the year (£56,126 at the end of 2021). Restricted funds, including the insured value of the church hall (£750,000) amounted to £785,149 (2021 - £787,862).

***(f) Reserves***

The PCC policy is to transfer one half of any unrestricted legacy received to a contingency fund which is invested in CBF Church of England Investment Fund accumulating shares when such funds are available. At the end of 2022 the PCC held shares to the value of £45,755 (original cost £28,531) in unrestricted funds and further shares to value of £10,602 (original cost £6,596) in the restricted organ restoration fund, £14,259 in the proposed extension fund (original cost £12,250) and £739 (original cost £750) in the youth development fund.

***(g) Utilities and Insurance***

The parish uses the services of the diocesan energy advisor to ensure that the energy costs of the church and church hall are kept to a minimum. The national energy crisis has affected all churches and St Augustine's is no exception. The church and hall electricity supply contracts are both with Opus Energy. The church fixed contract expired in 2022 and is now on a variable contract, and the hall contract is for four years expiring in 2023. The hall gas supplier is Pozitive Energy on a variable contract. There is no gas supply to the church. The government energy relief scheme applies to the church electricity and the hall gas. We have applied for a grant under the diocesan energy costs fund and await the outcome.

A comprehensive review of the Church and Hall insurance policies was last carried out in 2016.

ON BEHALF OF THE PCC

REV D A WILLIS  
(chairman)

**INDEPENDENT EXAMINER'S REPORT TO THE PCC  
OF ST AUGUSTINE OF CANTERBURY THORPE BAY  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

**Independent examiner's statement**

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

1 accounting records were not kept in respect of the Trust as required by section 145 of the Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements 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 other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

21st April 2023

MR GRAHAM LANE FCA  
43, TYRONE ROAD.  
SOUTHEND-ON-SEA SS1 3HE

**PAROCHIAL CHURCH COUNCIL**

**ST AUGUSTINE OF CANTERBURY THORPE BAY**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2022**

**INCOME & EXPENDITURE**

2021 TOTAL		NOTE	FUNDS UNRESTRICTED	RESTRICTED FUNDS	TOTAL FUNDS
<b>INCOMING RESOURCES</b>					
116,677	Voluntary Income	2(a)	95,486	11,850	107,336
5,581	Activities for Generating Funds	2(b)	5,840		5,840
22,252	Income from Church Activities	2(c)	33,291		33,291
3	Interest Receivable	2(d)	32	7	39
<b>£144,513</b>	<b>TOTAL INCOMING RESOURCES</b>		<b>£134,649</b>	<b>£11,857</b>	<b>£146,506</b>
<b>RESOURCES EXPENDED</b>					
233	Cost of Generation of Voluntary Income	3(a)	135		135
3,030	Fundraising Costs	3(b)	2,805		2,805
3,819	Grants	3(c)	75	2,596	2,671
130,913	Church Activities	3(d)	133,740	9,423	143,163
<b>£137,995</b>	<b>TOTAL RESOURCES EXPENDED</b>		<b>£136,755</b>	<b>£12,019</b>	<b>£148,774</b>
<b>87,774</b>					
<b>£6,518</b>	<b>NET MOVEMENT IN FUNDS</b>		<b>(£2,106)</b>	<b>(£162)</b>	<b>(£2,268)</b>
825,653	BALANCE IN HAND AT 1st JANUARY 2022		56,126	787,862	843,988
	UNREALISED LOSSES ON INVESTMENTS		(4,559)	(2,551)	(7,110)
11,817	UNREALISED GAINS ON INVESTMENTS				
6,518	NET MOVEMENT IN FUNDS AS ABOVE		(2,106)	(162)	(2,268)
<b>£843,988</b>	<b>BALANCE IN HAND AT 31st DECEMBER 2022</b>		<b>£49,461</b>	<b>785,149</b>	<b>£834,610</b>
<b>7</b>					

The notes on pages 6 to 11 form part of these accounts

A full comparative Statement of Financial Activities can be found in note 11

**THE PAROCHIAL CHURCH COUNCIL**  
**ST AUGUSTINE OF CANTERBURY THORPE BAY**  
**BALANCE SHEET AT 31st DECEMBER 2022**

2021		NOTE	
<b>£750,000</b>	<b>TANGIBLE FIXED ASSETS</b>	<b>5</b>	<b>£750,000</b>
	<b>CURRENT ASSETS</b>		
78,464	Investments at Market Value (cost £48,127)	6	71,355
2,922	Debtors & Prepayments	8	2,671
1,506	Short Term Cash Deposits		1,518
17,392	Cash at Bank and in Hand		16,777
<b>£100,284</b>	<b>Gross Current Assets</b>		<b>£92,321</b>
<b>£6,296</b>	<b>Creditors - liabilities falling due within a year</b>	<b>9</b>	<b>£7,711</b>
<b>£93,988</b>	<b>NET CURRENT ASSETS</b>		<b>£84,610</b>
750,000	Fixed Assets as above		750,000
<b>£843,988</b>			<b>£834,610</b>

**REPRESENTED AS FOLLOWS**

**Funds**

56,126	Unrestricted		49,461
787,862	Restricted	10	785,149
<b>£843,988</b>			<b>£834,610</b>

Approved by the Parochial Church Council on and signed on its behalf

REV D A WILLIS (CHAIRMAN)

MARGARET RIDLEY (PCC SECRETARY)

16th January 2023

The notes on pages 6 to 10 form part of these accounts

**THE PAROCHIAL CHURCH COUNCIL**  
**ST AUGUSTINE OF CANTERBURY THORPE BAY**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2022**

**ACCOUNTING POLICIES**

The financial statements of the PCC have been prepared under the current Church Accounting Regulations and in accordance with the current Charities SORP 2015.

The financial statements have been prepared under the historic cost convention except for the Church Hall which is shown at the value for insurance purposes. 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.

**FUNDS**

*Restricted Funds* represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object, or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year is carried forward as a balance on that fund. The PCC does not usually invest separately for each fund.

*Unrestricted Funds* are general funds which can be used by the PCC for ordinary purposes.

**INCOMING RESOURCES**

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally notified as to its entitlement to the amounts due. All other income is recognised when it is receivable. All income is accounted for gross.

**RESOURCES USED**

Grants and donations are accounted for when paid over or when awarded if the award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for missions are dealt with as restricted funds. All other expenditure is recognised when it is incurred and is accounted for gross.

**FIXED ASSETS**

Consecrated land and buildings are excluded from the accounts in accordance with the Charities Act.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory which can be inspected. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £5,000 so all such expenditure has been written off when incurred. Equipment used in the church and church hall is written off when purchased.

**CURRENT ASSETS**

Amounts owing to the PCC at 31st December in respect of fees rents or other income are shown as debtors in the balance sheet less provision for any amounts that may prove uncollectible. Short term deposits are sums standing to the credit of the PCC in the Central Board of Finance Church of England Deposit Funds.

## 2. INCOMING RESOURCES

2021 TOTAL		FUNDS UNRESTRICTED	RESTRICTED FUNDS	TOTAL FUNDS
<b>2(a) Voluntary Income</b>				
	Planned giving -			
53,696	Gift Aid Donations	47,555		47,555
13,424	Income Tax recoverable	11,889		11,889
5,274	Other planned giving	3,486		3,486
10,426	Plate Collections including tax recoveries	14,620	1,223	15,843
437	Covid Appeal including tax recoveries			
12,833	Legacies	1,500		1,500
16,815	Sundry Donations including tax recoveries	13,929	8,627	22,556
3,772	Grants	2,507	2,000	4,507
<b>£116,677</b>		<b>£95,486</b>	<b>£11,850</b>	<b>£107,336</b>
<b>TOTAL 2021</b>		<b>£101,299</b>	<b>£15,378</b>	
<b>2(b) Activities for Generating Funds</b>				
440	Donations for Use of Church	1,585		1,585
2,115	100 Club	1,960		1,960
3,026	Other Fundraising	2,295		2,295
<b>£5,581</b>		<b>£5,840</b>		<b>£5,840</b>
<b>TOTAL 2021</b>		<b>£4,381</b>	<b>£1,200</b>	
<b>2(c) Income from Church Activities</b>				
17,700	Church Hall lettings	29,016		29,016
1,973	Magazines (including advertisements)	1,460		1,460
2,579	Occasional offices	2,815		2,815
<b>£22,252</b>		<b>£33,291</b>		<b>£33,291</b>
<b>TOTAL 2021</b>		<b>£22,252</b>		
<b>2(d) Interest</b>				
<b>£3</b>	Interest receivable	<b>£32</b>	<b>£7</b>	<b>£39</b>
<b>TOTAL 2021</b>		<b>£3</b>		
<b>£144,513</b>	<b>TOTAL INCOMING RESOURCES</b>	<b>£134,649</b>	<b>£11,857</b>	<b>£146,506</b>
<b>TOTAL 2021</b>		<b>£127,935</b>	<b>£16,578</b>	



### 3. RESOURCES EXPENDED

2021 TOTAL		FUNDS UNRESTRICTED	RESTRICTED FUNDS	TOTAL FUNDS
<b>3a) Cost of generation of voluntary income</b>				
<b>£233</b>	Stewardship costs	<b>£135</b>		<b>£135</b>
	<b>2021 TOTAL</b>	<b>£233</b>		
<b>3b) Fundraising costs</b>				
1,220	100 Club costs & prizes	1,220		1,220
1,810	Costs of other fundraising	1,585		1,585
<b>£3,030</b>		<b>£2,805</b>		<b>£2,805</b>
	<b>2021 TOTAL</b>	<b>£2,070</b>	<b>£960</b>	
<b>3c) Grants</b>				
	Missionary and charitable giving –			
	Missionary Societies		100	100
420	Overseas Relief and Development Agencies		1,149	1,149
168	Home Missions and other Church Societies	75	238	313
1,085	Secular Based Charities		1,109	1,109
2,146	Retiring Incumbent			
<b>£3,819</b>		<b>£75</b>	<b>£2,596</b>	<b>£2,671</b>
	<b>2021 TOTAL</b>	<b>£175</b>	<b>£3,644</b>	
<b>3(d) Church Activities</b>				
86,958	Ministry - Diocesan quota	89,359		89,359
2,269	Incumbent's expenses	557		557
71	Assistant clergy costs			
227	Vicarage costs	1,729	6,870	8,599
11,194	Church & Garden - Running expenses	13,819	2,280	16,099
3,776	General repairs & routine maintenance	1,529		1,529
7,139	Major repairs & refurbishment			
1,449	Cost of services	2,191	177	2,368
	Publicity & Outreach	171		171
	Youth & junior Church costs		71	71
1,110	Organist and locum	285		285
968	Parish Magazine Costs	960		960
13832	Church Hall - Running expenses	21,293		21,293
800	Church Hall - Major repairs & refurbishment			
575	Printing, Postage & Stationery	634		634
110	Subscriptions	110		110
235	Website	235		235
	Church Times Advertisement	798		798
200	Sundries	70	25	95
<b>£130,913</b>		<b>£133,740</b>	<b>£9,423</b>	<b>£143,163</b>
	<b>2021 TOTAL</b>	<b>£121,425</b>	<b>£9,488</b>	
<b>£137,995</b>	<b>TOTAL OUTGOING RESOURCES</b>	<b>£136,755</b>	<b>£12,019</b>	<b>£148,774</b>
	<b>2021 TOTAL</b>	<b>£123,903</b>	<b>£14,092</b>	

#### 4. STAFF COSTS

During the year the PCC employed an organist, verger, hall manager, hall caretaker, hall cleaners and church cleaner none of whom earned £10,000 or more. Organist's fees for weddings and funerals are included in the fees charged to and are paid by those using the service and not the PCC. of the PCC

#### 5. FIXED ASSETS FOR USE BY THE PCC

The tangible fixed assets consist of the Church Hall. Following an insurance review in 2016 the trustees consider that the value of the building on the open market is £750,000. The title is registered at H M Land Registry number EX859582 and the title deeds are held by the diocese.

The church hall fixtures and fittings are written off in the year of purchase.

No other assets originally costing more than £5,000 were held by the PCC at the date of the balance sheet.

#### 6. INVESTMENTS

The investments consist of accumulation shares in CBF Church of England Investment Fund.

	FUNDS UNRESTRICTED	RESTRICTED FUNDS	TOTAL FUNDS
Market value at 1st January 2022	50,313	28,151	78,464
Net Unrealised Losses	4,558	2,551	7,110
Market value at 31st December 2022	<u>£45,755</u>	<u>£25,600</u>	<u>£71,355</u>
Historical Cost			
31st December 2022	<u>£28,531</u>	<u>£19,596</u>	<u>£48,127</u>
31st December 2021	<u>£28,531</u>	<u>£19,596</u>	<u>£48,127</u>

#### 7. ANALYSIS OF NET ASSETS BY FUND

2021 TOTAL		FUNDS UNRESTRICTED	RESTRICTED FUNDS	TOTAL FUNDS
750,000	Fixed Assets		750,000	750,000
78,464	Investments (at Market value)	45,755	25,600	71,355
18,898	Cash & Bank Balances	8,729	9,566	18,295
2,922	Debtors & Prepayments	2,664	7	2,671
<u>£850,284</u>		<u>£57,148</u>	<u>£785,173</u>	<u>£842,321</u>
6,296	Current Liabilities	7,687	24	7,711
<u>£843,998</u>	Fund Balances	<u>£49,461</u>	<u>£785,149</u>	<u>£834,610</u>

#### 8. DEBTORS

1,158	Income Tax Recoverable	1,390	7	1,397
1,270	Hall Lettings	881		881
	Incumbent's Float	300		300
	Charities Trust Vouchers	75		75
52	Contactless donations			
442	Prepayments	18		18
<u>£2,922</u>		<u>£2,664</u>	<u>£7</u>	<u>£2,671</u>

## 9. LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR

3,197	Accruals and deferred income	2,066		2,066
3,099	Creditors for goods and services	5,621	24	5,645
<b>£6,296</b>		<b>£7,687</b>	<b>£24</b>	<b>£7,711</b>

## 10. STATEMENT OF FUNDS

	Balance 1st January 2022	Income	Expenditure	Transfers	Losses	Balance 31st December 2022
<b>Unrestricted Funds</b>	<b>£56,126</b>	<b>£134,649</b>	<b>£136,755</b>		<b>£4,559</b>	<b>£49,461</b>
<b>Restricted Funds</b>						
Church Hall	750,000					750,000
Charities & Missions	1	2,595	2,595			1
Churchyard Fund	1,140	2,000	2,280			860
Fabric Fund	6,139	7,030	6,896			6,273
Flower Fund	251	125	177			199
Music Fund	121	100				221
Organ Restoration Fund	11,676				1,056	10,620
Proposed Extension	17,376	7			1,421	15,962
Youth Activity & Development	1,158		71		74	1,013
	<b>£787,862</b>	<b>£11,857</b>	<b>£12,019</b>	<b>0</b>	<b>£2,551</b>	<b>£785,149</b>
<b>TOTAL FUNDS</b>	<b>£843,988</b>	<b>£146,506</b>	<b>£148,774</b>	<b>0</b>	<b>£7,110</b>	<b>£834,610</b>

The restricted funds held by the PCC during the year were as follows –

The Church Hall.

The Organ & Music fund which is used to encourage and support church music at St Augustine's and local primary schools.

The Mission fund used to support mission work of all types both at home and overseas.

The Flower Fund, Fabric Fund, Organ Restoration Fund, The Churchyard Fund and The Youth Activity & Development Fund, The Proposed Extension Fund. The purpose of these funds is self-evident.

PRIOR YEAR						
	Balance 1st January 2021	Income	Expenditure	Transfers	Gains	Balance 31st December 2021
Unrestricted Funds	£44,489	£127,935	£123,903		£7,605	£56,126
Restricted Funds						
Church Hall	750,000					750,000
Charities & Missions	1	1,978	1,978			1
Churchyard Fund	494	2,669	2,023			1,140
Fabric Fund	1,246	6,552	4,659			6,139
Flower Fund	306	50	105			251
Music Fund	121		65			121
Organ Restoration Fund	12,792	183	3,181		1,882	11,676
Proposed Extension	15,110	4			2,266	17,376
Youth Activity & Development	1,094				64	1,158
Gift to Retiring Incumbent		2,146	2,146			
	£781,164	£16,578	£14,092	0	£4,212	£787,862
TOTAL FUNDS	£825,653	£144,513	£137,995	0	£11,817	£843,988

#### 11. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES – 2021

	NOTE	FUNDS UNRESTRICTED	RESTRICTED FUNDS	TOTAL FUNDS
INCOMING RESOURCES				
Voluntary Income	2(a)	101,299	15,378	116,677
Activities for Generating Funds	2(b)	4,381	1,200	5,581
Income from Church Activities	2(c)	22,252		22,252
Interest Receivable	2(d)	3		3
TOTAL INCOMING RESOURCES		£127,935	£16,578	£144,513
RESOURCES EXPENDED				
Cost of Generation of Voluntary Income	3(a)	233		233
Fundraising Costs	3(b)	2,070	960	3,030
Grants	3(c)	175	3,644	3,819
Church Activities	3(d)	121,425	9,488	130,913
TOTAL RESOURCES EXPENDED		£123,903	£14,092	£137,995
NET MOVEMENT IN FUNDS		£4,032	£2,486	£6,518
BALANCE IN HAND AT 1st JANUARY 2021		44,489	781,164	825,653
UNREALISED GAINS ON INVESTMENTS		7,605	4,212	11,817
NET MOVEMENT IN FUNDS AS ABOVE		4,032	2,486	6,518
BALANCE IN HAND AT 31st DECEMBER 2021		£56,126	787,862	£843,988