

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 2023

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 OF ST AUGUSTINE OF CANTERBURY THORPE BAY

Registered charity number 1128847

ANNUAL REPORT FOR 2023

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
Wardens	Dr P Chisnell (from April 2023), Mrs P Muzalewski (from April 2023)

Deanery Synod Representatives – Lay Canon L Barnard, Mr M Everett, Mrs M Ridley (until April 2023), Mr J Gray (from April 2023)

Elected Members – Mrs B Black, Mrs M Brewer, Mrs M Dugdale (from April 2023), Mrs M Ridley (from April 2023- PCC secretary), Mr C Russell (PCC Treasurer), Mr I Stobart, Mr B Wadley-Smith, Mr J Watson.

Co-opted members – Mrs M Dugdale, (until April 2023), Mrs K Kindley (until April 2023).

The full PCC met 6 times during the year to deal with general business, and once to specifically approve the reports to be submitted to the APCM. 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 66 were resident in the parish. At 31st December the numbers were 183 and 64. Attendances at all services gradually increased during the year. 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

In March and April work was carried out on the East façade of the church repairing the brickwork and re-pointing. Repairs were made to the pointing in the stone surrounds of the East Window and to the flagstones above the wall. In June the sound system was updated with a new amplifier, mixing desk, and two new microphones. This made a very positive difference which has been appreciated by many. In July, Essex and Suffolk Water replaced the pipe that brings water into the church building free of charge and with minimal disturbance of the church grounds. Finally, at the beginning of December, a new “air-curtain” heater was installed above the West doors.

(b) Church Hall

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

(c) Outreach and Social

There were 17 baptisms in 2023, 8 church funerals and 5 weddings.

On Maundy Thursday an Agape Supper was shared by over 40 members of the congregation in the church hall before the vigil in church. In September nearly 50 people gathered together to enjoy a Harvest Supper and a quiz in the church hall. In April and again in October, church members and others enjoyed a meal at Thorpe Hall Golf Club. Family parade services were held to mark Mothering Sunday, Father's Day, Harvest and Remembrance. A Christmas Fayre held in early December attracted members of the local community into the church building to enjoy games, crafts and items to buy. Christmas services were held for four schools, for the Southend RNLI and for the uniformed organisations. Our own Advent and Christmas services included a special dementia friendly Afternoon Carol Service, carol singing and mince pies outside the church, and very well attended Crib Services. This year over 2,500 people attended a seasonal service at St Augustine's. 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 £683 to parish finances.

(d) Personnel

This year our parish continued to be blessed the generous ministry of Canon Stephen Burdett, Canon Michael Ballard, Rev Frank Smith, and Lay Canon Linda Barnard in support of our vicar Reverend David Willis. We are very grateful for the generosity of time and commitment that our retired ministers make in the life of St Augustine's.

(e) Finance

The accounts show an unrestricted surplus of £26,773. However the £30,000 legacy received from Philip Dean is set aside at his request to improve the seating in the church, so in actual fact if the entire legacy is used for this purpose the day to day running costs in 2023 were in deficit by £3,228. Unrestricted income (including the legacy referred to above) increased by £25,291 and unrestricted expenditure increased by £8,269. It was necessary to cash in £20,000 of our investments in the early part of the year but an upward trend in stockmarket values saw an increase in the remaining holdings of £6,398 (£3259 unrestricted, £3,239 restricted). Our available unrestricted funds amounted to £79,693 at the end of the year. Restricted funds, including the value of the church hall as estimated by the trustees (£1,000,000) amounted to £1,038,493,

(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 2023 the PCC held shares to the value of £29,214 (original cost £16,171) in unrestricted funds with further shares to value of £11,943 (original cost £6,596) in the restricted organ restoration fund, £16,062 in the proposed extension fund (original cost £12,250) and £834 (original cost £750) in the youth development fund.

(g) Utilities and Insurance

The national energy crisis has affected all churches and St Augustine's is no exception. The church electricity is supplied by EDF Energy on a three-year contract expiring in September 2026. Opus Energy supply electricity to the church hall on a three-year contract expiring in March 2025. The hall gas supplier is Pozitive Energy on a one-year contract expiring in February 2024. There is no gas supply to the church. We received an energy grant of £855 from the diocese during the year and we also received relief from the government energy relief scheme. A comprehensive review of the Church and Hall insurance policies was carried out during 2023.

(h) Safeguarding

The PCC continues to comply with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016. The PCC wishes to thank Lay Canon Linda Barnard for her work as Parish Safeguarding officer and Lead Recruiter during 2023.

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 2023**

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.

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

3rd April 2024

PAROCHIAL CHURCH COUNCIL

ST AUGUSTINE OF CANTERBURY THORPE BAY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2023

INCOME & EXPENDITURE

2022 TOTAL		NOTE	FUNDS UNRESTRICTED	RESTRICTED FUNDS	TOTAL FUNDS
INCOMING RESOURCES					
107,336	Voluntary Income	2(a)	130,609	23,357	153,966
5,840	Activities for Generating Funds	2(b)	8,762	390	9,152
33,291	Income from Church Activities	2(c)	32,095		32,096
39	Interest Receivable	2(d)	330	16	345
£146,506	TOTAL INCOMING RESOURCES		£171,797	£23,763	£195,560
RESOURCES EXPENDED					
135	Cost of Generation of Voluntary Income	3(a)	214	543	757
2,805	Fundraising Costs	3(b)	3,132	339	3,471
2,671	Grants	3(c)	75	3,791	3,866
143,163	Church Activities	3(d)	141,603	18,985	160,588
£148,774	TOTAL RESOURCES EXPENDED		£145,024	£23,658	£168,682
£2,268	NET MOVEMENT IN FUNDS		£26,773	£105	£26,878
843,988	BALANCE IN HAND AT 1st JANUARY 2023		49,461	785,149	834,610
(7,110)	UNREALISED LOSSES ON INVESTMENTS				
	REALISED GAINS ON INVESTMENTS		300		300
	UNREALISED GAINS ON INVESTMENTS		3,159	3,239	6,398
	UPLIFT IN INSURANCE VALUE OF CHURCH HALL			250,000	250,000
(2,268)	NET MOVEMENT IN FUNDS AS ABOVE		26,773	105	26,878
£834,610	BALANCE IN HAND AT 31st DECEMBER 2023		£79,693	£1,038,493	£1,118,186

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 2023

2022		NOTE	
£750,000	TANGIBLE FIXED ASSETS	5	£1,000,000
	CURRENT ASSETS		
71,355	Investments at Market Value (cost £35,767)	6	58,053
2,671	Debtors & Prepayments	8	4,775
1,518	Short Term Cash Deposits		1,542
16,777	Cash at Bank and in Hand		59,834
£92,321	Gross Current Assets		£124,204
£7,711	Creditors - liabilities falling due within a year	9	£6,018
£84,610	NET CURRENT ASSETS		£118,186
750,000	Fixed Assets as above		1,000,000
£834,610			£1,118,186

REPRESENTED AS FOLLOWS

Funds

49,461	Unrestricted		79,693
785,149	Restricted	10	1,038,493
£834,610			£1,118,186

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

REV D A WILLIS (CHAIRMAN)

PAUL CHISNELL (CHURCHWARDEN)

22nd January 2024

The notes on pages 6 to 11 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 2023

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

2022 TOTAL		FUNDS UNRESTRICTED	RESTRICTED FUNDS	TOTAL FUNDS
2(a) Voluntary Income				
	Planned giving -			
47,555	Gift Aid Donations	39,805		39,805
11,889	Income Tax recoverable	10,076		10,076
3,486	Other planned giving	4,420		4,420
15,843	Plate Collections including tax recoveries	20,302	566	20,868
1,500	Legacies	30,000		30,000
22,556	Sundry Donations including tax recoveries	16,947	20,791	37,738
4,507	Grants	9,059	2,000	11,059
£107,336		£130,609	£23,357	£153,966
TOTAL 2022		£95,486	£11,850	
2(b) Activities for Generating Funds				
1,585	Donations for Use of Church	2,600		2,600
1,960	100 Club	2,145		2,145
2,295	Other Fundraising	4,017	390	4,407
£5,840		£8,762	£390	£9,152
TOTAL 2022		£5,840		
2(c) Income from Church Activities				
29,016	Church Hall lettings	27,155		27,155
1,460	Magazines (including advertisements)	1,788		1,788
2,815	Occasional offices	3,153		3,153
£33,291		£32,096		£32,096
TOTAL 2022		£33,291		
2(d) Interest				
£39	Interest receivable	£330	£16	£346
TOTAL 2022		£32	£7	
£146,506	TOTAL INCOMING RESOURCES	£171,797	£23,763	£195,560
TOTAL 2022		£134,649	£11,857	

3. RESOURCES EXPENDED

2022 TOTAL		FUNDS UNRESTRICTED	RESTRICTED FUNDS	TOTAL FUNDS
	3a) Cost of generation of voluntary income			
135	Stewardship costs	79		79
	Contactless Costs and Commission	135	543	678
£135		£214	£543	£757
	2022 TOTAL	£135		
	3b) Fundraising costs			
1,220	100 Club costs & prizes	1,220		1,220
1,585	Costs of other fundraising	1,912	339	2,251
£2,805		£3,132	£339	£3,471
	2022 TOTAL	£2,805		
	3c) Grants			
	Missionary and charitable giving –			
100	Missionary Societies			
1,149	Overseas Relief and Development Agencies		560	560
313	Home Missions and other Church Societies	75	316	391
1,109	Secular Based Charities		2,915	2,915
£2,671		£75	£3,791	£3,866
	2022 TOTAL	£75	£2,596	
	3(d) Church Activities			
89,359	Ministry - Diocesan quota	85,883		85,883
557	Incumbent's expenses	1,648		1,648
8,599	Vicarage costs	76		76
16,099	Church & Garden - Running expenses	21,308	2,625	23,933
1,529	General repairs & routine maintenance	1,970	3,203	5,173
	Major repairs & refurbishment		11,163	11,163
2,368	Cost of services	2,088	775	2,863
	Hospitality & Fellowship	560	962	1,522
171	Publicity & Outreach	100	85	185
71	Youth & junior Church costs		172	172
285	Organist and locum	285		285
960	Parish Magazine Costs	1,105		1,105
21,293	Church Hall - Running expenses	24,013		24,013
	Church Hall - Major repairs & refurbishment	1,250		1,250
634	Printing, Postage & Stationery	827		827
110	Subscriptions	127		127
235	Website	235		235
798	Church Times Advertisement			
95	Sundries	128		128
£143,163		£141,603	£18,985	£160,588
£148,774	TOTAL OUTGOING RESOURCES	£145,024	£23,658	£168,682
	2022 TOTAL	£136,755	£12,019	

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.

5. FIXED ASSETS FOR USE BY THE PCC

The tangible fixed assets consist of the Church Hall. Following an insurance review in 2023 the trustees consider that the value of the building on the open market is £1,000,000. 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 2023	45,755	25,600	71,355
Disposal Proceeds	(20,000)		(20,000)
Realised Gain	300		300
Unrealised Gains	3,159	3,239	6,398
Market value at 31st December 2023	<u>£29,214</u>	<u>£28,839</u>	<u>£58,053</u>
Historical Cost			
31st December 2023	<u>£16,171</u>	<u>£19,596</u>	<u>£35,767</u>
31st December 2022	<u>£28,531</u>	<u>£19,596</u>	<u>£48,127</u>

7. ANALYSIS OF NET ASSETS BY FUND

2022 TOTAL		FUNDS UNRESTRICTED	RESTRICTED FUNDS	TOTAL FUNDS
750,000	Fixed Assets		1,000,000	1,000,000
71,355	Investments (at Market value)	29,214	28,839	58,053
18,295	Cash & Bank Balances	51,983	9,393	61,376
2,671	Debtors & Prepayments	4,483	292	4,775
<u>£842,321</u>		<u>£85,680</u>	<u>£1,038,524</u>	<u>£1,124,204</u>
7,711	Current Liabilities	5,987	31	6,018
<u>£834,610</u>	Fund Balances	<u>£79,693</u>	<u>£1,038,493</u>	<u>£1,118,186</u>

8. DEBTORS

1,397	Income Tax Recoverable	1,911	192	2,103
881	Hall Lettings	1,589		1,589
300	Incumbent's Float	300		300
75	Charities Trust Vouchers	50	100	150
	Contactless donations	50		50
18	Prepayments	583		583
<u>£2,671</u>		<u>£4,483</u>	<u>£292</u>	<u>£4,775</u>

9. LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR

2,066	Accruals and deferred income	1,738		1,738
5,645	Creditors for goods and services	4,249	31	4,280
£7,711		£5,988	£31	£6,018

10. STATEMENT OF FUNDS

	Balance 1st January 2023	Income	Expenditure	Transfers	Gains	Balance 31st December 2023
Unrestricted Funds	£49,461	£171,797	£145,024		£3,459	£79,693
Restricted Funds						
Hall & Contents	750,000				250,000	1,000,000
Charities & Missions	1	4,130	4,131			0
Churchyard Fund	860	2,000	2,625			235
Fabric Fund General	1,507	5,383	5,644			1,246
Fabric Fund Buildings	4,766	9,986	9,800			4,952
Flower Fund	199	125	324			0
Music Fund	221					221
Fellowship Fund		1,923	962			961
Organ Restoration Fund	10,620				1,341	11,961
Proposed Extension	15,962	16			1,804	17,782
Youth Activity & Development	1,013	200	172		94	1,135
	£785,149	£23,763	£23,658	0	£253,239	£1,038,493
TOTAL FUNDS	£834,610	£195,560	£168,682	0	£256,698	£1,118,186

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.

The Fellowship and Hospitality Fund was opened during the year. The Men's Fellowship ceased to function and its funds (£855) were given to the PCC with the request that they be used to promote friendship and fellowship within the congregation.

PRIOR YEAR	Balance 1st January 2022	Income	Expenditure	Transfers	Losses	Balance 31st December 2022
Unrestricted Funds	£56,126	£134,649	£136,755		£4,559	£49,461
Restricted Funds						
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 (General)	6,139	7,030	6,896			6,273
Fabric Fund Buildings)						
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
	£787,862	£11,857	£12,019	0	£2,551	£785,149
TOTAL FUNDS	£843,988	£146,506	£148,774	0	£7,110	£834,610

11. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES – 2022

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