

ST MARY'S CHURCH, THEYDON BOIS
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

		2023			
<u>RECEIPTS AND PAYMENTS ACCOUNT</u>	Note	General fund	Designated funds	Restricted funds	Total funds
RECEIPTS					
Planned Giving and Envelopes		67,140	-	-	67,140
Collections and Donations		16,754	-	-	16,754
Legacies		12,500	-	-	12,500
Tax Rebate		13,670	-	-	13,670
Church Hall		-	17,786	-	17,786
PCC Fees		4,451	-	-	4,451
Churchyard		-	754	-	754
Events income	4	2,353	-	-	2,353
Rent		820	-	-	820
Interest		3,008	-	-	3,008
Church Maintenance Reserve		-	-	2,750	2,750
		120,697	18,540	2,750	141,986
PAYMENTS					
Family Purse		64,520		-	64,520
Church Hall		-	13,327	-	13,327
Parish Giving	5	6,474	-	-	6,474
Insurance and utilities		5,310	-	-	5,310
Music and Organ		6,003	-	-	6,003
AV Fund		-	-	348	348
Church Maintenance Reserve		-	-	5,660	5,660
Assigned Fees		2,593	-	-	2,593
Church Office		12,081	-	-	12,081
Clergy Expenses		1,838	-	-	1,838
Flower Expenditure		439	-	-	439
Churchyard		0	1,220	-	1,220
Junior Church		3,285	-	-	3,285
		102,542	14,547	6,008	123,097
Net receipts/ (payments)		18,154	3,993	(3,258)	18,889
Cash balance b'f		68,295	25,860	25,069	119,224
Cash balance c'f		86,449	29,853	21,811	138,113

		2022			
RECEIPTS		General fund	Designated funds	Restricted funds	Total funds
		£	£	£	£
Planned Giving and Envelopes		55,850	-	-	55,850
Collections and Donations		23,096	-	-	23,096
Legacies		37,138	-	-	37,138
Tax Rebate		11,041	-	-	11,041
Church Repairs		-	-	667	667
Church Hall		-	15,830	-	15,830
Churchyard		-	774	-	774
PCC Fees		4,455	-	-	4,455
Events income	4	2,416	-	-	2,416
Rent		1,125	-	-	1,125
Interest		680	-	-	680
		135,801	16,604	667	153,073
PAYMENTS					
Family Purse		79,098	-	-	79,098
Church Hall		-	24,200	-	24,200
Parish Giving	5	5,366	-	-	5,366
Insurance and utilities		4,801	-	-	4,801
Music and Organ		9,893	-	-	9,893
Assigned Fees		1,607	-	-	1,607
Church Office		7,830	-	-	7,830
Clergy Expenses		2,569	-	-	2,569
Flower Expenditure		599	-	-	599
Churchyard		-	1,265	-	1,265
Junior Church		7,135	-	-	7,135
		118,897	25,465	-	144,362
Net receipts/ (payments)		16,905	(8,861)	667	8,712
Cash balance b'f		51,390	34,721	24,401	110,512
Cash balance c'f		68,295	25,860	25,069	119,224

ST MARY'S CHURCH, THEYDON BOIS
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

		At 31 December 2023			
		General fund	Designated funds	Restricted funds	Total funds
		£	£	£	£
STATEMENT OF ASSETS AND LIABILITIES					
ASSETS					
Cash at bank		86,449	29,853	21,811	138,113
Cash in hand		13	46	-	59
Total cash		86,462	29,899	21,811	138,172
Gift aid receivable		-	-	-	-
Other debtors		-	-	-	-
Current assets		86,462	29,899	21,811	138,172
Assets retained for the Church's use -	6/7				
Church contents		140,000	-	-	140,000
Church Hall		-	729,250	-	729,250
Church Hall contents		-	30,386	-	30,386
Fixed assets		115,000	759,636	-	899,636
TOTAL ASSETS		201,462	789,535	21,811	1,037,808
LIABILITIES					
		-	-	-	-
NET ASSETS		201,462	789,535	21,811	1,037,808

		At 31 December 2022			
		General fund	Designated funds	Restricted funds	Total funds
		£	£	£	£
ASSETS					
Cash at bank		68,295	25,860	25,069	119,224
Cash in hand		13	46	-	59
Total cash		68,308	25,906	25,069	119,283
Gift aid receivable		-	-	-	-
Other debtors		-	-	-	-
Current assets		68,308	25,906	25,069	119,283
Assets retained for the Church's use -	6/7				
Church contents		115,000	-	-	115,000
Church Hall		-	620,000	-	620,000
Church Hall contents		-	25,000	-	25,000
Fixed assets		115,000	645,000	-	760,000
TOTAL ASSETS		183,308	670,906	25,069	879,283
LIABILITIES					
		-	-	-	-
NET ASSETS		183,308	670,906	25,069	879,283

NOTES TO THE FINANCIAL STATEMENTS

- Under current legislation the PCC may report on a Receipts and Payments basis with a Statement of Assets and Liabilities and it has elected to do so.
- The financial statements are prepared on an historic cost basis.
- Restricted funds may be expended only on objects specified by the trust, bequest or donation. Unrestricted funds may be used for the PCC's general purposes. The PCC holds no endowment funds.
- Events receipts were as follows -

	2023	2022
	Receipts	Receipts
	£	£
Christmas Fayre	700	592
Plant Sale	-	683
Open Gardens	263	460
Quiz	400	480
Wreath making	-	200
Donkey Derby	612	-
Safari	378	-
	2,353	2,415

ST MARY'S CHURCH, THEYDON BOIS
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTES TO THE FINANCIAL STATEMENTS (continued)

5. Parish giving payments were as follows -

	2023	2022
	Payments	Payments
	£	£
Donations up to and including £250 (a)		
Bible Society	-	150
British Legion	425	333
Christian Aid	250	-
Church Army	393	285
Church Urban	16	-
CMS	220	285
ECO Church	150	-
Embrace ME	432	285
F/IPASC	493	300
Koininia	353	285
Kotroci/LOGOS	353	285
LMDC	-	224
Manna Centre	345	210
Mercy Ships	350	290
Mission for Seafarers	383	450
Shelter	233	103
St Clare's	353	285
Syria-Turkey	270	-
The Childrens Society	375	530
Teams4u	723	287
Ukraine	-	424
Wycliffe Bible Trust	357	355
	6,474	5,366

6. Fixed assets are included in the Statement of Assets and Liabilities at their insured value.
7. Consecrated and benefice property is excluded from the accounts by virtue of s10(2) of the Charities Act 2011.
8. No payments were made to Trustees other than to reimburse them for expenses they incurred.
9. No wages, salaries or remuneration were paid to Trustees or any persons connected to the Trustees in respect of the above.

10. Fund cash balances

	2023			
	Balance b'f	Receipts	Payments	Balance c'f
	£	£	£	£
Restricted funds				
Wild Bursary	1,494	-	-	1,494
AV fund	14,711	-	(348)	14,363
Church Maintenance reserve	8,863	2,750	(5,660)	5,953
	25,068	2,750	(6,008)	21,810
Designated unrestricted funds				
Churchyard	2,226	754	(1,221)	1,759
Church Hall	23,635	17,786	(13,327)	28,094
	25,861	18,540	(14,548)	29,853
Unrestricted general fund	68,295	120,697	(102,542)	86,449
	119,224	141,987	(123,098)	138,113

	2022			
	Balance b'f	Receipts	Payments	Balance c'f
	£	£	£	£
Restricted funds				
Wild Bursary	1,494	-	-	1,494
AV fund	14,711	-	-	14,711
Church Maintenance reserve	8,196	667	-	8,863
	24,401	667	-	25,068
Designated unrestricted funds				
Churchyard	2,716	774	(1,265)	2,225
Church Hall	32,005	-	(8,370)	23,635
	34,721	774	(9,635)	25,860
Unrestricted general fund	51,390	135,801	(118,897)	68,294
	110,512	137,243	(128,532)	119,223



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST MARY'S, THEYDON BOIS

On accounts for the year
ended

31ST DECEMBER 2023

Charity no
(if any)

1128901

Set out on pages

4, 5, and 6

(remember 5 AND 6 member to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended 31st December 2022.

Responsibilities and
basis of report

As the charity's 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 Trust'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 (other than that
disclosed below *) which gives me cause to believe that in, any material
respect:-

- the accounting records were not kept in accordance with section 130
of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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 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.

* Please delete the words in the brackets if they do not apply.

Signed:

M. J. Coggins

Date:

14th March 2024

Name:

Michael John COGGINS

Relevant professional
qualification(s) or body
(if any):

FCA

Address:

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Epping, Essex

CM16 4QT