

Annual Report
of the
Parochial Church Council

for the year ended 31 December 2021

Team Rector:

The Revd. David Oxtoby (resigned 4 July 2021)

Parish Office:
Rectory Garth,
Rayleigh, SS6 8BB

Bank:

Barclays Bank PLC
63-65 High Street
Rayleigh, SS6 7EL

Independent Examiners:

Rickard Luckin Limited
Phoenix House
Basildon, SS14 3EZ

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH**ANNUAL REPORT OF THE PCC – CONTENTS****YEAR ENDED 31 DECEMBER 2021**

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PAROCHIAL CHURCH COUNCIL OF RAYLEIGH
REFERENCE & ADMINISTRATIVE DETAILS

YEAR ENDED 31 DECEMBER 2021

Membership

Members of the Parochial Church Council ('PCC') are either ex-officio or elected by Annual Parochial Church Meetings (APCMs) in accordance with the Church Representation Rules. Members of the PCC are also charity trustees for the purpose of charity law and those who served from 1 January 2021 to the date of this report are: -

| | | |
|--------------------|--------------------|---|
| Revd. David Oxtoby | Team Rector | Ex officio (resigned 4 July 2021) |
| Revd. Tracy Marlow | Team Vicar | Ex officio (resigned 17 April 2021) |
| Revd. Tracy Nutter | Associate Minister | Ex officio |
| Matthew Buckley | PCC | |
| Rachel Carter | DS | Resigned 26 April 2021 |
| Steve Davey | PCC | Appointed 26 April 2021 |
| Paul Falvey | PCC | Appointed 26 April 2021 |
| Hiranthi Fernando | PCC Treasurer | Appointed 26 April 2021; PCC Treasurer from 10 May 2021 |
| Maggi Gale | PCC Secretary | Deanery Synod |
| Adrian Hall | PCC | PCC Treasurer until 10 May 2021 |
| Ann Jolly | PCC | |
| June Openshaw | PCC | Term of office ended 26 April 2021 |
| Deborah Prankard | PCC | Term of office ended 26 April 2021 |
| Wayne Prankard | Church Warden | Deanery Synod |
| Robert Robinson | PCC | |
| Gordon Simmonds | Vice Chair | Deanery Synod |
| Emily St Ledger | PCC | |
| Mike Thakoordin | PCC | Resigned 15 November 2021 |
| Jacky Wragg | Church Warden | Deanery Synod |

Status: THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF RAYLEIGH
is a registered Charity number 1129561.

Main office: Parish office, Rayleigh Garth, Rayleigh, SS6 8BB

Independent Examiners: Rickard Luckin Limited, Phoenix House,
Basildon, SS14 3EZ

Bankers: Barclays Bank PLC, 63-65 High Street, Rayleigh, SS6 7EL

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Parochial Church Council of the Ecclesiastical Parish of Rayleigh (PCC) submits its annual report and financial statements for the year end 31 December 2021.

1. Aims and purposes

The PCC is responsible for co-operating with the Team Rector, clergy and lay ministers in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical in the ecclesiastical parish of Rayleigh. It also has responsibilities to maintain the buildings and facilities of Holy Trinity Church, High Street, Rayleigh and St. Michael and All Angels Church ('St. Michael's'), Sir Walter Raleigh Drive, Rayleigh.

2. Objectives and activities

The PCC is committed to encouraging and enabling as many people as possible to worship at our churches and to become part of our church family. The PCC oversees worship throughout the parish and makes suggestions on how our services can include the many groups that live within our parish. Our services and worship put faith into practice through prayer and Scripture, music and sacrament.

When planning our activities for the year we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. Specifically, we enable people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the parish
- Ministry and outreach work

To facilitate this work, it is important that we maintain the fabric of the two church buildings and facilities. We aim to keep our premises in a good state, providing high quality facilities to community groups for significant civic support within our parish.

3. Achievements and performance

Worship: Covid restrictions precluded gathered services for the early part of the year, and so we provided weekly pre-recorded Sunday services via YouTube, as well as daily morning prayer recordings. After Easter our gathered services resumed at both churches, with a Sunday service in each location as well as 8am communion at Holy Trinity Church twice a month. The Alen Chapel (and from October the Link Chapel) continues to be set aside as a place for prayer and quiet contemplation during church opening outside formal worship. Wednesday communion services resumed in June. A new twice-monthly café-style service launched in September at Holy Trinity Church is very popular. We were delighted to welcome back our uniformed organisations to a special Café Worship service in October to celebrate harvest festival. It was good to be able to reinstate afternoon family services on Christmas Eve after their suspension last year. Area Dean Nick Rowan and Associate Priest Tracy Nutter have given generously of their time during the interregna of Team Rector and Team Vicar, as have our retired clergy and many others, including Maree Gaskin who has taken on a commitment of leading Sunday services at Holy Trinity Church monthly.

Pastoral Care: phone calls to the house bound and elderly and shopping/collection of medication have continued throughout the year. Visits to the elderly and vulnerable, housebound, and sick, and Home Communion resumed when COVID rules allowed. Monthly Services at Rosedale Court resumed in May, but COVID restrictions have only allowed two visitors at a time.

Members of the pastoral team took part in the Listening Course, online in April, finding it very useful and "Being Here", our space for the bereaved, resumed in October. The telephone 'Buddy List' is being 'audited', to establish if anyone who might need help/contact has fallen through the net.

A team member's mobile number is now advertised, in case anyone needs help.

Photos of members of the Pastoral Team were added to the Team page on the Parish Website.

All members of the pastoral team are required to keep their Safeguarding Training updated.

Outreach: Several members of our congregations have been trained as Acorn Christian listeners. 'Stop and Chat' is a new Outreach Ministry, whose role is to be a visible welcoming presence to those who pass by Holy Trinity Church on the High Street, to chat and listen and offer refreshments to those who stop and to signpost people to a Christian Listener or other services. 'Cake Cuppa Chat' started in September in the Underspire on Friday mornings, serving hot drinks and delicious home-made cakes to provide a welcoming meeting space for all. 'Stop and Chat' personnel are also on hand and there is a British Sign Language (BSL) signing group that meets monthly in the café. In November we resumed 'Tots, Toys and Chat' as a refreshed toddler group at St Michael's. The group is run by a wonderful group of volunteers, many of whom attended the Parish's previous toddler groups and for some is the only connection to the church. Sessions are based around a different theme linked to a Bible story each week, and families participate in play, craft, singing and story time.

The volunteers try to get alongside each family, getting to know them well and building what we pray will be lasting and supportive relationships with adults and children. We offered an online Alpha Course at the beginning of the year (our second time online) and once again the online format seemed to work very effectively, enabling more people to attend than with the in-person format.

Prayer: The prayer working group has continued to meet on zoom, seeking to encourage and raise the profile of prayer in our church family. The Rayleigh House of Prayer resumed in September in person. Online morning prayer recordings were published from Mondays to Saturdays, while the Wednesday morning phone-in prayer group continued. A prayer walk took place between our two churches. Our online Alpha course was supported simultaneously in prayer by a number of people. We aspire to host a prayer workshop and resource centre in 2022.

Mission Partners: In 2021 the PCC allocated 10% of its 2020 voluntary income to support our external mission partners. These are St Michael's Church Obiya (Uganda), Vision to Serve Ministries (India), CPAS, CMS, Hopeworx, Open Doors, Bar N Bus, Essex Clergy Charity, and Teen Challenge. Links have been maintained with most of these partners. During the year we had visits from Bar N Bus and CPAS. For 2022 we already have visits scheduled by CMS and Open Doors. Many church members also support the Leprosy Mission, whose representative visited us in February 2022, and the Children's Society.

Covid-19 impact: Covid-19 continued to have a significant impact on church life, but in 2021, as in 2020, creative ways were found to continue and develop church activities despite restrictions and many of these are mentioned above. As restrictions were withdrawn in the spring and early summer, we were pleased to be able to revert to "in-person" services and other events as well as continuing to make Morning Prayer available through our Parish of Rayleigh YouTube channel [Parish of Rayleigh - YouTube](#)

Discipleship: The Discipleship working group continues to oversee homegroups, encourage personal bible study and mark events such as Bible Sunday with special services. There are around 70 church members participating in 9 homegroups. Study materials are mostly developed 'in house'. In 2021 these included studies in Ecclesiastes continued from autumn 2020, a series of Lent studies on God's love as revealed in both Old and New Testaments, a number of vignettes looking at some key women of the Bible and a set of studies on some of the shorter books of the Bible, continuing into early 2022.

4. Financial review

We are grateful for many blessings including financial resources to deliver the Church's mission in our parish.

Voluntary income increased 70% to £372,067 (2020 - £220,488) due to fundraising for refurbishment of Holy Trinity Church which raised £210,961, almost as much as the last financial year. Nearly half of this was from our church family who responded to an appeal in March 2021. The rest was from generous grants from organisations, most of whom have supported our building projects before. A list of these organisations may be found in Note 3. Raising the funds required for refurbishment enabled the PCC to commission Universal Stone on building works which began in October. The PCC is grateful as always to the Friends of Holy Trinity, Rayleigh which donated £20,000 in 2021 for the refurbishment and new organ. The Friends' fundraising over the past decade enables us to present a credible story to grant-making trusts and secure their financial support for refurbishment. A non-refundable deposit of 40% on a new digital organ plus VAT was also paid in October to secure the organ at the price quoted. Capital commitments at 31 December 2021 on contracts for building works and the organ may be found in Note 17. In November we submitted our first claim to recover VAT under the Listed Places of Worship Scheme of the Department for Culture, Media and Sport to confirm recovery of 97.5% of VAT on all qualifying expenditure on the refurbishment.

Fundraising for refurbishment however masks a recent trend in decreasing unrestricted giving. This is attributable to members of our church family who have moved out of the parish or others who have departed this life to be with our Lord. An appeal during the first lockdown in spring 2020 yielded substantial amounts of unrestricted income whereas in 2021, the appeal raised funds restricted for the refurbishment of our Grade II* listed ancient church. Consequently, in February 2022 we invited the Acting Archdeacon of Southend to preach on the importance of giving towards our mission.

Despite the reduction in unrestricted giving, we paid our parish share of £161,388 in full to the Diocese and also met our commitments on outward giving to our mission partners (see note 6). The surplus on unrestricted funds is attributable to a legacy from a faithful member of the congregation and an increase in income from lettings of our premises and facilities following the relaxation of restrictions to contain spread of COVID-19. A legacy from another faithful member is restricted for ministry at Holy Trinity Church.

During the year the PCC passed resolutions under s.281 Charities Act 2011 to dissolve its endowment trusts, sell the investments and use proceeds of disposal for refurbishment of Holy Trinity Church. One investment was sold in December and the remainder were sold in February 2022.

5. Structure, governance and management

5.1. PCC

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is a registered charity.

The membership of the PCC and method of appointment along with other administrative information is set out on page 3.

The PCC met on 12 occasions in 2021. In addition to 9 standard meetings, there were two pre-vacancy meetings (one each in May and June) and a 'Section 11' meeting (adjourned and reconvened) in August in connection with recruitment to the Team Rector vacancy.

The principal groups which work with the PCC to discharge its responsibilities are:

- **Standing Committee** which has the power to transact the business of the PCC between meetings, subject to any directions given by the Council.

- **Working Groups** appointed by the PCC to act on their behalf. Much of the detailed work of the PCC is undertaken by these groups which meet in between PCC meetings and report back to the PCC. The extensive work of maintaining the church fabric is undertaken by the Facilities and Parish Centre groups who assist the Churchwardens in this part of their traditional responsibilities.

5.2. Church Membership

The Electoral Roll was renewed in 2019. At 31 December 2021 there were 231 (31 December 2020 - 237) members on the Electoral Roll, of these 57 (31 December 2020 - 57) are not resident in the Parish. The average Parish Sunday weekly attendance in October 2021 at 81 was significantly increased compared to 45 last year, but the average number of views of our online services in October 2021 was c.40.

5.3. Personnel

Revd. Tracy Marlow, our Team Vicar, was appointed Lead Evangelist and Vicar in the Diocese of Southwark and left the parish in March. Revd David Oxtoby, our Team Rector, left the parish in July to take up a new position overseeing the roll-out of the revised discernment process for new ordinands across the Church of England. We thank God for their contribution to ministry in our parish.

The process to appoint a new Team Rector started in summer, and we are hopeful that an appointment will be made in 2022.

Revd. Tracy Nutter continues in her ministry including supporting the pastoral needs of our community, especially during lockdown, through phone calls and where possible restricted visiting. Though we suspended all our in-person groups due to Covid, these will no-doubt be re-visited in due course.

We continue to encourage lay leadership and preaching across our different services, and we have continued to see a wonderful diversity of the church family taking part both in our gathered services and in our online services.

Wayne Prankard as Authorised Local Preacher continues to offer his ministry to the church family (with a number of other lay preachers), and we thank them for their diligent study of the Bible and for sharing their insights and encouragements with the church family.

Maree Gaskin has continued her work as an Authorised Lay Funeral Minister.

We are grateful for all that Joseph Zammit has done in supporting and helping our Choir meet virtually and in person during the Covid pandemic and helping not only grow the choir, but also enabling them to contribute to our online services. We were very happy to see the return of both the choir and music group to our services in the summer, which marked our emerging pattern of services during another Covid-affected year.

Janet Thompson has settled into her role as our Parish Administrator.

Jenny Crane continues to offer day to day practical support to Janet in her role as Parish Centres Assistant.

The welcome desk at our parish centre is ably staffed by a team of volunteers.

Lynn Lee is our Baptism Co-ordinator (mainly as first point of contact for enquiries/referrals from Janet in the office and the paperwork), supported by a Baptism Team. Baptisms recommenced in June 2021 and stopped at the end of September 2021 due to Holy Trinity Church closure in October for extensive interior refurbishment; there were 8 baptisms at Holy Trinity Church and 2 at St Michael's in that period.

Many volunteers are involved in the day to day running and activities of our churches. We are grateful to them all.

6. Fabric Report

6.1 Refurbishment of Holy Trinity Church

After about twelve years in preparation, the work reached a climax in 2021 and we are most grateful to the hard-working members of our two groups. We submitted a petition for a faculty to do the work, accompanied by over 60 supporting documents, early in April. Almost at the same time, we sent detailed requests for tender to four well-qualified firms and after a careful evaluation of their submissions, we selected Universal Stone to do the work. They are locally-based and have an excellent record, not only for us on the Tower and Windows project, but also on many buildings of national importance.

Unfortunately, there was a far longer delay than expected in being granted a faculty, and one consequence of that was an increase of almost £15,000 in the tender price, mainly due to the effect of world economic conditions, on bought-in equipment. Another source of concern was coping with the resident bats and a potential delay of about a year. Fortunately, our professionals were able to find a way of handling those issues.

In the event, we were able to start work on time, on 11th October; with a superb effort from the Church Family in removing the furniture and other movables from church, into storage. But almost immediately, we were badly let down by the group that had contracted to remove the old organ. In fact, they continued to cause problems until February, when they eventually removed the last of the organ parts. Overall, they were the major contributor to the two-week delay in the expected completion date, which is now 30 April - when we expect to rejoice in a renewed church, fit for the future. The cables for the new digital organ have been laid and it will be installed in May, after the dust has settled - literally!

In parallel with the refurbishment work, a small team led by Jane Brown, has been fundraising for Project 640. An important aspect of this has been regular updates for both our members and community, an unexpected element of this was the discovery of ledger (grave) stones under the chancel floor. The group has done an amazing job in obtaining grants and encouraging generous giving by our members. Thus, we are now able to prepare for phase three of the project. This will include new choir stalls, a font cover and fire and intruder alarm systems, as well as upgrading the choir vestry.

6.2 Parish Centres

The Covid-19 situation again has had a major impact on us. Not only were Church activities severely reduced but also those of most of the community groups who use our premises, and unexpectedly we found that the Hilltop Nursery group had decided to leave us. So, with a reduction of income, we held back on expenditure. However, later in the year when Covid rules relaxed, not only did many activities restart, but a number of other groups joined us. Overall, we have been able to maintain the premises to the usual high standard. In fact, the release of storage by Hilltop greatly helped our move from the church, due to the refurbishment.

In spite of the situation outlined above, significant work was done in the Main Hall - the doors to the car park and the lighting have been replaced. This was out of necessity but happily we were able to improve the function of both. We have supported our users by holding our prices for the third year in succession, but with the massive increase in energy and other costs, we anticipate having to make increases for 2023.

The buildings on the St Michael's site remain in good condition and have needed little work this year. They too have served not only Church events and services, but also the interests of the wider community. Unfortunately, the parking restrictions in the area still have a negative impact on what is possible on this site.

With the refurbishment work on the church, we lost the use of the Alen Chapel, especially for the weekday visits by individuals. So, we converted the Link corridor into a temporary chapel and this has been very well received.

We have greatly appreciated the efforts of the 'Bodge' team and were delighted to award certificates of thanks to the five members who retired after over twenty years of service. We would value the help of further members, to walk in their footsteps as the group is now down to two or three.

6.3 Churchyard

With the help of Rochford District Council and our teams of volunteers, our churchyard has been kept in excellent condition. The Council repaired the damaged paths early in the year. The new yew hedge is growing well and we have had a small number of burials in the new ashes plot.

7. Approval

This has been another year of massive disruption caused by Covid 19, for us and for the whole community. In addition, both our stipendiary clergy have moved away, and we wish them well in their exciting new roles; but it would be wrong to say they have not left gaps. However, Tracy, our Associate Minister, Nick our Area Dean and many other church members have worked tirelessly to maintain our Services and pastoral work. 'Change' is a good word to relate to our Services: on-line, in the church and then transferred to the Main Hall at HT, and Café Church has been introduced twice a month in the Underspire; with Services more or less 'as normal' at St Michael's.

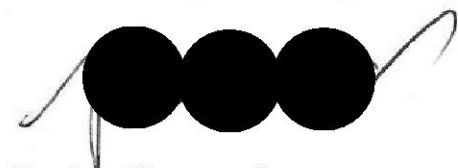
Unfortunately, the national restrictions had a huge impact on our Christmas Services, especially on the extent to which we could provide for the need within our community at large, but happily we were not stopped completely from gathering in person to worship God.

Our pastoral work was able to start the move from virtual via phone and other media to 'in-person', so we could resume and even expand some of our support and outreach, especially to vulnerable groups. The pandemic has hastened our move to greater use of on-line services in other ways too. We now hold some of our business meetings, including most of our PCCs, and some prayer meetings remotely. We realise this is not only less hazardous, but also more efficient. But of course we also recognise the importance of relationships and there is no substitute for personal contact in developing these.

One of our marks of mission is to nurture disciples and we have continued our offerings here. Several of our members have engaged with Diocesan-run training and many more have been helped in their missionary journey by our other offerings such as through the Homegroups. But not least has been the insights brought by 'hands on' work such as leading services, offering reflections and supporting pastoral and outreach work.

A huge impact this year has come from the interior refurbishment work on our ancient and listed church building, probably the most significant edifice in our town. We, and our community at large, value this house of prayer which has been handed down to us by many generations. It is now our privilege and duty to preserve and improve the building, not least for future generations. It has been hard work and disruptive to our parish life and has called upon the generosity of many. But we hold to the generosity of our God and are excited by the prospect of worshipping there again in May. In all things we give God the glory.

The annual report was approved by the PCC on 6 May 2022 and signed on its behalf by:



Gordon Simmonds

PCC Vice Chair



Wayne Prankard

Churchwarden

Independent Examiner's Report to the Parochial Church Council of Rayleigh

I report to the trustees on my examination of the financial statement the Parochial Church Council of Rayleigh ('the charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees 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 trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of 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 the 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 the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit go 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.

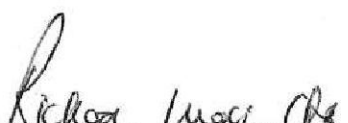
Independent examiner's statement

Since the trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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:

- 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 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 financial statements to be reached.


Rickard Luckin Limited
Phoenix House, Suite 8
Christopher Martin Road
Basildon SS 14 3EZ

Date: 9 May 2022

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

| | Note | Unrestricted funds £ | Restricted income funds £ | Endowment funds £ | Total 2021 £ | Total 2020 £ |
|---|------|----------------------------|------------------------------------|-------------------------|--------------------|--------------------|
| Incoming resources | 3 | | | | | |
| Voluntary income | | 161,108 | 210,959 | - | 372,067 | 220,488 |
| Church activities | | 89,633 | - | - | 89,633 | 61,669 |
| Activities for generating funds | | 3,089 | - | - | 3,089 | 5,993 |
| Investment income | | 1,429 | 596 | - | 2,025 | 2,293 |
| Other | | - | - | - | - | - |
| Total | | 255,259 | 211,555 | - | 466,814 | 290,443 |
| Resources expended | | | | | | |
| Expenditure on: | 4 | | | | | |
| Church activities | | 235,002 | 188,286 | - | 423,288 | 280,882 |
| Costs of generating funds | | - | - | - | - | - |
| Total | | 235,002 | 188,286 | - | 423,288 | 280,882 |
| Net income/(expenditure) before investment gains | | 20,257 | 23,269 | - | 43,526 | 9,561 |
| Investment gains | 8 | - | - | 625 | 625 | 810 |
| Transfers between funds | 12 | - | 2,057 | (2,057) | - | - |
| Net movement in funds | | 20,257 | 25,326 | (1,432) | 44,151 | 10,371 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | | 44,896 | 867,139 | 16,389 | 928,424 | 918,053 |
| Total funds carried forward | 12 | 65,153 | 892,465 | 14,957 | 972,575 | 928,424 |

* Analysis of 2020 fund balances is provided in note 14

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

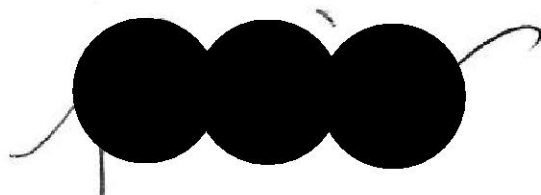
BALANCE SHEET

AT 31 DECEMBER 2021

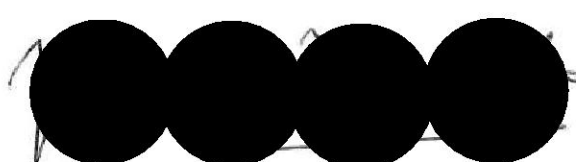
| | Note | Unrestricted funds £ | Restricted income funds £ | Endowment funds £ | Total 2021 £ | Total 2020 £ |
|---|------|----------------------------|------------------------------------|-------------------------|--------------------|--------------------|
| Fixed assets | | | | | | |
| Tangible assets | 7 | - | 366,000 | - | 366,000 | 366,000 |
| Investments | 8 | - | - | - | - | 12,575 |
| Total fixed assets | | - | 366,000 | - | 366,000 | 378,575 |
| Current assets | | | | | | |
| Debtors | 9 | 10,283 | 87,531 | - | 97,814 | 10,516 |
| Investments | | - | - | 10,783 | 10,783 | - |
| Cash in bank and in hand | 10 | 75,942 | 450,525 | 4,173 | 530,640 | 552,529 |
| Total current assets | | 86,225 | 538,056 | 14,957 | 639,238 | 563,045 |
| Creditors: Amounts falling due within one year | 11 | 21,072 | 11,591 | - | 32,663 | 13,196 |
| Net assets | | 65,153 | 892,465 | 14,957 | 972,575 | 928,424 |
| Represented by: | | | | | | |
| Unrestricted funds | | 65,153 | - | - | 65,153 | 44,896 |
| Restricted funds | | - | 892,465 | - | 892,465 | 867,139 |
| Endowment funds | | - | - | 14,957 | 14,957 | 16,389 |
| Total funds | 12 | 65,153 | 892,465 | 14,957 | 972,575 | 928,424 |

* Analysis of 2020 fund balances is provided in note 15

The Financial Statements and notes on pages 11-23 were approved by the PCC on 6 May 2022 and signed on its behalf by:



Gordon Simmonds (Vice Chairman)



Lalini Hiranthi Fernando BA FCA (Treasurer)

The notes on pages 13-23 form part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1. Basis of Preparation

Basis of Accounting

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair" view provisions, together with the FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102))

The financial statements have been prepared under the historical cost convention. 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 an informal gathering of church members.

The financial statements are prepared in pounds sterling which is the functional currency. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The trustees consider that there are no material uncertainties about the PCC's ability to continue its activities and accordingly these financial statements have been prepared as a going concern.

2. Accounting Policies

Incoming resources

- a. Incoming resources are included in the Statement of Financial Activities when the PCC is entitled to the benefit of the resources, the inflow of economic benefit is probable and the monetary value can be measured with sufficient reliability.
- b. Gift aid receivable is included in income when there is a valid declaration from the donor, is included in the period to which the relevant donation is received and is treated as an addition to the same fund as the donation.
- c. Voluntary income which is collected on behalf of other charities is not included as PCC income.
- d. Legacies are recognised on a case-by-case basis following the granting of probate when the administrator/executor of the estate has communicated in writing both the amount and settlement date.
- e. Grants and specific donations are recognised in the SOFA when all criteria for their award has been satisfied.
- f. Income from charitable activities is gross of associated costs.
- g. Income from the use of premises and facilities is recognised when due.
- h. Fees from weddings and funerals only represents a part of the total fee to which the PCC is entitled and does not include any fees payable to other parties.
- i. Investment income is recognised when receivable.

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Grants payable are payments made to third parties in the furtherance of the PCC's objects. These are recognised when an award has been made and all criteria for the grant to be disbursed have been met.

Governance costs include costs of the independent examination of financial statements.

Fixed Assets

Consecrated and beneficed property is not included in the financial statements in accordance with s.10(2) of the Charities Act 2011.

Movable church furnishings held by the Team Rector 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 on provision of reasonable notice. All expenditure on church furnishings is written off when incurred.

Buildings consisting of the Parish Centre complex at Holy Trinity Church and the Annexe at St. Michael's Church are included at cost. Equipment used in the church buildings and complexes are written off on acquisition.

Investments are included at market value at 31 December.

Debtors

Debtors are stated at amounts due and subsequently at cash or other consideration due. Other debtors include prepayments which are stated at the amount of prepaid expenditure at balance sheet date.

Creditors

Creditors are included at amounts due at settlement.

Funds

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in 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 must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for ordinary purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

| 3. Income | | | | | |
|---|------|--------------------|-------------------------|-----------------|---------|
| | Note | Unrestricted funds | Restricted income funds | Endowment funds | Total |
| | | £ | £ | £ | 2021 |
| | | | | | 2020 |
| | | | | | £ |
| | | | | | £ |
| Voluntary income | | | | | |
| Planned giving | | 116,415 | 6,760 | - | 123,175 |
| Loose plate collections | | 4,602 | - | - | 4,602 |
| One-off gifts | | 6,984 | 69,466 | - | 76,450 |
| Tax recoverable on gift aid | | 24,034 | 7,781 | - | 31,815 |
| Legacies | | 9,073 | 10,000 | - | 19,073 |
| Grants * | | - | 96,952 | - | 96,952 |
| Friends of Holy Trinity Church | | - | 20,000 | - | 20,000 |
| Other | | - | - | - | - |
| Total | | 161,108 | 210,959 | - | 372,067 |
| | | | | | 220,488 |
| Church activities | | | | | |
| Cake, cuppa, chat | | 142 | - | - | 142 |
| Bookstall sales | | 1,340 | - | - | 1,340 |
| Church hall lettings | | 81,982 | - | - | 81,982 |
| Fees for weddings and funerals | | 6,169 | - | - | 6,169 |
| Other | | - | - | - | - |
| Total | | 89,633 | - | - | 89,633 |
| | | | | | 61,669 |
| Activities for generating funds | | | | | |
| Other funds generated | | 3,089 | - | - | 3,089 |
| Parish magazine and advertising | | - | - | - | - |
| Total | | 3,089 | - | - | 3,089 |
| | | | | | 5,993 |
| Investment income | | | | | |
| Interest & investment gains | | 1,428 | 596 | - | 2,024 |
| Total | | 1,428 | 596 | - | 2,024 |
| | | | | | 3,103 |
| * Grants received or pledged for the refurbishment of Holy Trinity Church: | | | | | |
| | | | | | 2021 |
| | | | | | 2020 |
| | | | | | £ |
| | | | | | £ |
| Department of Culture, Media & Sport: Listed Places of Worship Scheme | | | | | 34,952 |
| Garfield Weston Foundation | | | | | 20,000 |
| Congregational & General Charitable Trust | | | | | 15,000 |
| Friends of Essex Churches | | | | | 15,000 |
| Allchurches Trust | | | | | - |
| Coronavirus Job Retention Scheme | | | | | - |
| The Beatrice Laing Trust | | | | | 7,500 |
| Essex Heritage Trust | | | | | - |
| Fowler, Smith & Jones Charitable Trust | | | | | 5,000 |
| Total | | | | | 2,000 |
| | | | | | 96,952 |
| | | | | | 13,960 |

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

| 4. Expenditure | | | | | | |
|---|------|-------------------------|------------------------------|----------------------|-----------------|-----------------|
| | Note | Unrestricted funds £ | Restricted income funds £ | Endowment funds £ | Total 2021 £ | Total 2020 £ |
| Church activities | | | | | | |
| Ministry | | | | | | |
| Parish share | | 161,388 | - | - | 161,388 | 162,047 |
| Clergy & staff expenses | | 2,206 | - | - | 2,206 | 3,147 |
| Family & young church expenses | | - | - | - | - | 365 |
| Mission & training | | 885 | - | - | 885 | 729 |
| | | 164,479 | - | - | 164,479 | 166,288 |
| Missionary & charitable giving | | | | | | |
| Giving to mission & churches | 6 | 17,000 | - | - | 17,000 | 17,000 |
| | | 17,000 | - | - | 17,000 | 17,000 |
| Staff costs | | | | | | |
| Administration & maintenance | 5 | 16,842 | - | - | 16,842 | 17,976 |
| Families & Children's work | | - | - | - | - | 16,023 |
| | | 16,842 | - | - | 16,842 | 33,999 |
| Church property costs | | | | | | |
| Utilities | | 8,734 | - | - | 8,734 | 7,933 |
| Insurance | | 6,672 | - | - | 6,672 | 5,265 |
| Cleaning | | 336 | - | - | 336 | 486 |
| Maintenance & repairs | | 8,282 | 188,286 | - | 196,568 | 40,106 |
| Area for cremated remains | | 20 | - | - | 20 | 205 |
| Other general support costs | | 1,268 | - | - | 1,268 | 3,151 |
| | | 25,312 | 188,286 | - | 213,598 | 57,146 |
| Church life & outreach | | | | | | |
| Cake, cuppa, chat | | 83 | - | - | 83 | - |
| Bookstall | | 501 | - | - | 501 | 573 |
| Magazine expenses | | - | - | - | - | 134 |
| Upkeep of services | | 5,684 | - | - | 5,684 | 1,599 |
| Other | | - | - | - | - | 1,038 |
| | | 6,268 | - | - | 6,268 | 3,344 |
| Administration | | | | | | |
| Phone | | 688 | - | - | 688 | 1,452 |
| Stationery & photocopying | | 549 | - | - | 549 | 634 |
| Other | | 24 | - | - | 24 | 29 |
| | | 1,261 | - | - | 1,261 | 2,115 |
| Governance costs | | | | | | |
| Independent examiner's fee | 16 | 3,840 | - | - | 3,840 | 990 |
| | | 3,840 | - | - | 3,840 | 990 |
| Total | | 235,002 | 188,286 | - | 423,288 | 280,882 |

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

5. Staff costs

| Note | Unrestricted funds £ | Restricted income funds £ | Endowment funds £ | Total 2021 £ | Total 2020 £ |
|--------------------|-------------------------|------------------------------|----------------------|-----------------|-----------------|
| Staff costs | | | | | |
| Salaries & wages | 16,623 | - | - | 16,623 | 33,046 |
| Social security | - | - | - | - | - |
| Pension costs | 219 | - | - | 219 | 953 |
| Total | 16,842 | - | - | 16,842 | 33,999 |

During the year the PCC employed on average 2 staff (2020: 3 staff) and at 31 December 2021 had 2 paid staff (31 December 2020: 2 staff)

2021 social security cost was £337 (2020 - nil) due to the National Insurance employment allowance.

Salary costs in 2020 are shown gross and were part funded by income of £6,460 from the Coronavirus Job Retention Scheme.

The PCC became a participating employer in the Church of England Pensions Board Pension Builder, a defined contribution scheme, in May 2021 to discharge its obligations for pensions auto enrolment.

No employee received remuneration of more than £60,000 (2020: Nil)

6 . Mission and charitable giving

Unrestricted Fund:-

| | Total 2021 £ | Total 2020 £ |
|---|-----------------|-----------------|
| Giving to mission & churches | | |
| Bar 'n' Bus | 1,020 | 1,020 |
| Church Mission Society | 2,550 | 2,550 |
| Church Pastoral Aid Society | 2,720 | 2,720 |
| Essex Clergy Charity Corporation | 1,020 | 1,020 |
| Hopeworx | 1,020 | 1,020 |
| Open Doors | 1,020 | 1,020 |
| St Michaels, Obiya | 3,315 | 3,315 |
| Vision to Serve, India | 3,315 | 3,315 |
| Teen Challenge | 1,020 | 1,020 |
| | 17,000 | 17,000 |

Restricted Funds:-

No grants were disbursed from the PF Fund in 2021 (2020 - Nil).

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

7 . Tangible Fixed Assets

| | 2021 | | 2020 | |
|------------------------------------|--------------------------------------|------------|--------------------------------------|------------|
| | Freehold land & buildings £ | Total £ | Freehold land & buildings £ | Total £ |
| Cost | | | | |
| At 1 January | 366,000 | 366,000 | 366,000 | 366,000 |
| Additions | - | - | - | - |
| Revaluations | - | - | - | - |
| Disposals | - | - | - | - |
| At 31 December | 366,000 | 366,000 | 366,000 | 366,000 |
| Depreciation and impairment | | | | |
| At 1 January | - | - | - | - |
| Disposals | - | - | - | - |
| Depreciation | - | - | - | - |
| Impairment | - | - | - | - |
| At 31 December | - | - | - | - |
| Net book value | | | | |
| At 1 January | 366,000 | 366,000 | 366,000 | 366,000 |
| At 31 December | 366,000 | 366,000 | 366,000 | 366,000 |

Fixed assets comprise the original cost of buildings in the Parish Centre complex at Holy Trinity Church and the Annexe at St Michael's Church.

8 . Current Asset Investments

All investments are endowments

| | Total 2021 £ | Total 2020 £ |
|-------------------------------|--------------------|--------------------|
| Carrying value at 1 January | 12,575 | 11,765 |
| Additions at cost | - | - |
| Disposals | (2,417) | - |
| Revaluation gain | 625 | 810 |
| Carrying value at 31 December | 10,783 | 12,575 |

In 2021 the PCC passed resolutions under S.281 Charities Act 2011 to dissolve endowment trusts, sell the investments and use proceeds on disposal for the refurbishment of Holy Trinity Church. One investment was sold in December 2021 and the remainder in February 2022. Two remaining investments have been reclassified as current assets in 2021 (2020 - fixed asset investments) and at their value on disposal.

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

9. Debtors

| | Total 2021 £ | Total 2020 £ |
|-----------------------------|--------------------|--------------------|
| Tax recoverable on Gift Aid | 3,147 | 1,874 |
| Hall fees receivable | 7,136 | 6,200 |
| Grants receivable | 59,954 | - |
| Other debtors | 27,577 | 2,442 |
| Total | 97,814 | 10,516 |

Grants receivable include £34,953 from the DCMS Listed Places of Worship Scheme and other grants of £25,000 pledged by charitable trusts where conditions of award have been satisfied. Other debtors consist of a non-refundable payment on account of a digital organ of £27,577 including irrecoverable VAT to be expensed on installation in May 2022.

10. Cash at bank & in hand

| | Unrestricted funds £ | Restricted income funds £ | Endowment funds £ | Total 2021 £ | Total 2020 £ |
|--|----------------------------|------------------------------------|-------------------------|--------------------|--------------------|
| Barclays Bank current account | 55,785 | 196 | - | 55,982 | 86,648 |
| Lloyds Bank - Fees Account | 20,157 | - | - | 20,157 | 13,748 |
| CBF Church of England Deposit Fund - PCC | - | 450,329 | - | 450,329 | 448,320 |
| CBF Church of England Deposit Fund - Evatt | - | - | 3,607 | 3,607 | 3,298 |
| CBF Church of England Deposit Fund - Hillson | - | - | 566 | 566 | 516 |
| Total | 75,942 | 450,525 | 4,173 | 530,641 | 552,530 |

11. Creditors & Accruals

| | Total 2021 £ | Total 2020 £ |
|---|--------------------|--------------------|
| CDBF re payroll | 1,566 | 1,232 |
| Accruals | 4,116 | 1,600 |
| Outward giving | 10,370 | - |
| Wedding & funerals fees payable to CDBF | 1,660 | 1,191 |
| Refurbishment | 11,591 | 9,120 |
| Agency payments | 3,360 | 53 |
| Total | 32,663 | 13,196 |

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

12. Analysis of Funds

| | 1 January 2021 | Incoming resources | Resources expended | Transfers | 31 December 2021 |
|-----------------------------------|-------------------|-----------------------|-----------------------|-----------|---------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted: General Fund | 44,896 | 255,259 | (235,002) | - | 65,153 |
| Restricted Funds | | | | | |
| Fixed Assets | 366,000 | - | - | - | 366,000 |
| Holy Trinity Fabric | 334,706 | 196,508 | (188,286) | 39,057 | 381,985 |
| Holy Trinity Ministry | 67,300 | 10,020 | - | (37,000) | 40,320 |
| St. Michael's Ministry | 1,792 | - | - | - | 1,792 |
| Youth & Children's Worker | 29,031 | 4,995 | - | - | 34,026 |
| PF Fund | 62,060 | 32 | - | - | 62,092 |
| Outreach | 6,250 | - | - | - | 6,250 |
| | 867,139 | 211,555 | (188,286) | 2,057 | 892,465 |
| Endowment Funds | | | | | |
| Evatt | 12,149 | 850 | - | - | 12,999 |
| Hillson | 1,827 | 131 | - | - | 1,958 |
| Anonymous | 2,413 | (356) | - | (2,057) | - |
| | 16,389 | 625 | - | (2,057) | 14,957 |
| Total | 928,424 | 467,439 | (423,288) | - | 972,575 |

Analysis of Endowment Funds

| | Purpose | CCLA | | | Total |
|---------|---|------------------------------------|--------------------------------|----------------------------|--------|
| | | Income fund Number of shares | Fixed Asset Investment £ | Cash - CBF Deposit £ | |
| Evatt | West window, chancel screen & little window | 432 | 9,392 | 3,607 | 12,999 |
| Hillson | Fire insurance & repair of chancel | 64 | 1,391 | 566 | 1,958 |
| | | 496 | 10,783 | 4,173 | 14,957 |

13. Related party transactions

None of the other trustees have been paid any remuneration or received any other benefits from an employment with the PCC or a related entity. Expenses incurred on behalf of the PCC have been re-imbursed to trustees.

There were no related party transactions during the year that require disclosure, i.e. other than giving from members of the PCC.

Gordon Simmonds was appointed trustee of The Friends of Holy Trinity Rayleigh (registered charity no. 1069853) on 22 September 2021.

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

| 14. 2020 Statement of Financial Activities | Unrestricted funds | Restricted income funds | Endowment funds | Total 2020 |
|--|---------------------------|--------------------------------|------------------------|-------------------|
| | £ | £ | £ | £ |
| Incoming resources | | | | |
| Voluntary income | 177,056 | 43,432 | - | 220,488 |
| Church activities | 61,407 | 262 | - | 61,669 |
| Activities for generating funds | 5,993 | - | - | 5,993 |
| Investment income | 428 | 1,535 | 330 | 2,293 |
| Other | - | - | - | - |
| Total income | 244,884 | 45,229 | 330 | 290,443 |
| Resources expended | | | | |
| Church activities | 233,296 | 47,586 | - | 280,882 |
| Total expenditure | 233,296 | 47,586 | - | 280,882 |
| Net income/ (expenditure) before investment gains | 11,588 | (2,357) | 330 | 9,561 |
| Investment gains | - | - | 810 | 810 |
| Transfers between funds | - | - | - | - |
| Net movement in funds | 11,588 | (2,357) | 1,140 | 10,371 |
| Reconciliation of funds: | | | | |
| Total funds brought forward | 33,308 | 869,496 | 15,249 | 918,053 |
| Total funds carried forward | 44,896 | 867,139 | 16,389 | 928,424 |

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

| 15. 2020 Balance Sheet by Fund | Unrestricted funds | Restricted income funds | Endowment funds | Total 2020 |
|---|---------------------------|--------------------------------|------------------------|-------------------|
| | £ | £ | £ | £ |
| Fixed assets | | | | |
| Tangible assets | - | 366,000 | - | 366,000 |
| Investments | - | - | 12,575 | 12,575 |
| Total fixed assets | - | 366,000 | 12,575 | 378,575 |
| Current assets | | | | |
| Debtors | 10,516 | - | - | 10,516 |
| Investments | - | - | - | - |
| Cash in bank and in hand | 47,576 | 501,139 | 3,814 | 552,529 |
| Total current assets | 58,092 | 501,139 | 3,814 | 563,045 |
| Creditors: Amounts falling due within one year | 13,196 | - | - | 13,196 |
| Net assets | 44,896 | 867,139 | 16,389 | 928,424 |
| Represented by: | | | | |
| Unrestricted funds | 44,896 | - | - | 44,896 |
| Restricted funds | - | 867,139 | - | 867,139 |
| Endowment funds | - | - | 16,389 | 16,389 |
| Total funds | 44,896 | 867,139 | 16,389 | 928,424 |

| Analysis of endowment funds | | CCLA | | | Total |
|------------------------------------|--------------------------------------|---------------------------------|---------------------------|-----------------------|--------------|
| | Purpose | Income fund Number of shares | Fixed Asset Investment | Cash - CBF Deposit | 2020 |
| | | | £ | £ | £ |
| Evatt | West window, chancel screen & little | 432 | 8,851 | 3,298 | 12,149 |
| Hillson | Fire insurance & repair of chancel | 64 | 1,311 | 516 | 1,827 |
| Anonymous | Fabric of Holy Trinity | 118 | 2,413 | - | 2,413 |
| | | 614 | 12,575 | 3,814 | 16,389 |

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

16. Independent examiner's fees

| | Total 2021 £ | Total 2020 £ |
|----------|--------------------|--------------------|
| 2021 fee | 2,160 | - |
| 2020 fee | 1,680 | - |
| 2019 fee | - | 990 |
| Total | 3,840 | 990 |

17. Capital commitments

As part of the internal refurbishment of Holy Trinity Church, the PCC has contractual commitments for building works and installation of a new digital organ. At 31 December 2021, capital commitments due within one year are £407,956 including VAT of £67,993 for building works and £49,392 including VAT of £8,232 for the digital organ. It is expected that the Department of Culture, Media & Sport will re-imburse 97.5% of the VAT on building works and organ installation on presentation of invoices.

Retentions of £9,657 on building works completed at 31 December 2021 are accrued. In addition to the above capital commitments, there is a retention of £14,648 (including VAT of £2,441) payable in 2023, one year after completion of building works in April 2022.