

**ANNUAL REPORT AND FINANCIAL STATEMENTS
OF
ST MARY'S LONGFLEET PCC, POOLE
FOR THE YEAR ENDED 31 December 2022**

**Registered Charity Number 1130469
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF LONGFLEET (ST MARY'S), POOLE**

**INCUMBENT
Revd Canon Andrew Perry
The Vicarage
2, Twemlow Avenue
Poole
Dorset BH14 8AN**

**BANKERS
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ**

**INDEPENDENT EXAMINERS
Newton Magnus
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT**

St Mary's Longfleet Poole
Annual Report for the year ended 31 December 2022

Objective and Activities

St Mary's Longfleet PCC has the responsibility of co-operating with the incumbent, the Revd Canon Andrew Perry, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has the maintenance responsibilities for the Church Centre, Kingston Road, Poole.

Governing document

The PCC is a registered Charity (Number 1130469) and is governed by the Parochial Church Councils (Powers) Measure 1956 as amended and Church Representation Rules.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and are welcome to stand for election to the PCC. On appointment, each new PCC member is given a clear briefing of the responsibility they carry as a trustee and of the primary purpose of the PCC to work with the incumbent, Revd Canon Andrew Perry, in the whole mission of the church.

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

<i>Incumbent:</i>	Revd Canon Andrew Perry	Chair
<i>Associate Vicar:</i>	Revd Mark Hay	
<i>Wardens:</i>	Mrs Alison Cox Dr Pete Naylor	
<i>Elected Members:</i>	Mr Mike Bilson Mr John Brackstone Mr Jason Cartridge Mrs Sue Cobb Mrs Anne Goodrich Mr Jonathan Gollings Mr Mark Heavyside Mr Mark Hill Mrs Sarah Maybury Mr Joseph Moxham Dr Pete Naylor Mrs Lois Partridge Mrs Claire Stonier Miss Jess Wheadon Mr Simon Burnham-Slipper Mr Colin Chalkly-Maber Mrs Emma Jackson Miss Sue Ockendon Mr John Rolleston Mr Mike Turner Miss Angie Wheeler	(until April 2022) (from April 2022) (until April 2022) (from April 2022) (until April 2022) (until April 2022) (from April 2022) Deanery Synod Rep Deanery Synod Rep Deanery Synod Rep Deanery Synod Rep Deanery Synod Rep Deanery Synod rep Treasurer / Deanery Synod rep

Electoral Roll Secretary

Mrs Kym Powell

PCC Secretary

Mrs Gillian Rutherford

Statement of Parochial Church Council's Responsibilities

Charity law requires the Council to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period, and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

The Council is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Committees and Subgroups

The four key principles behind these structures being that they should be –

- | | |
|-------------------|--|
| Purposeful | - To fulfil our overall vision and purposes |
| Adaptable | - Able to respond to continuing growth |
| Flexible | - Within an age of rapid change |
| Simple | - To function naturally and allow St Mary's Longfleet to grow healthily as a living organism rather than a bureaucratic organisation and avoid unnecessary meetings. |

The structures are designed to express trust and accountability. From January 2010 – A new Leadership Structure was developed which clarifies the respective roles of the PCC and the Staff Team.

Finance Team (also Standing Committee of PCC)

Prepares the 'Annual Budget' and monitors spending. It holds responsibility for reviewing staff salaries and expenses. It carries a mandate to be proactive in encouraging financial giving in the church, and to support the Hon. Treasurer.

Reserves Policy:

As the PCC has employed 14 full or part time staff during the year, it is the policy to maintain a balance on unrestricted funds (if possible), which equates to approximately six months' unrestricted payments (excluding Share payments to the diocese), to cover emergency situations which may arise from time to time. In addition, a balance equal to approximately three months' Share payments is maintained whenever possible. The current level of unrestricted cash reserves does not meet this target but does cover approximately 4 months of such payments. At the year end, the Church held £183,742 of unrestricted funds and £2,301,627 of restricted funds.

Risk Management:

The principal risk is that the PCC would not be able to meet its financial commitments in any given year. This is currently seen as medium likelihood but high impact and is managed by a careful budgeting process, performance against which is regularly monitored by the PCC and the Finance sub-committee, as well as communication with all members of the congregation when necessary. By comparison with this risk, all the other identified risks have a low residual impact and may be outlined as:

High impact/medium likelihood – fire in the building – contingency plan – use of local school premises.

High impact/low likelihood - no one coming forward to act as volunteer members of teams and committees – contingency plan – continued communication with the congregation together with a database of skills. Responsibility for this shared by Vicar and staff.

Medium impact/medium likelihood – something goes missing or is stolen from the church safe or other office area – contingency plan – continued monitoring of security measures making improvements as necessary.

Fabric Team (sub group of PCC)

Maintains the church property and equipment. Identifies and prioritises work needed, including quinquennial requirements. It works closely with the SML Facilities Team.

Mission Support Team

Encourages and assists all at SML to reach out imaginatively into the world in response to Jesus' call to evangelism 'Go and make disciples of all Nations' - Matthew 28:19 and social care 'To act justly, love mercy and to walk humbly with your God' – Micah 6:8. The MST membership is approved annually by the PCC and then is delegated the responsibility to propose the allocation of the tithe to the clergy for ratification. A summary of spend is then presented to the PCC and any recommendations arising from this for future years are agreed.

SML Eco Group

To encourage the SML church community to be good stewards of God's creation and align ourselves to the Anglican Communion's Fifth Mark of Mission. This is a very active, passionate sub-group, under the leadership of Lois Partridge.

Church Attendance

On an average Sunday, our total worshipping numbers were about 675. Online, live-stream services attract a sizeable number of viewers. The Electoral Roll number for 2022 was 528 (2021: 515).

Pension Builder Scheme

St Mary's Longfleet PCC participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and,
 - b. a cash balance section known as Pension Builder 2014.

The SML members are in the Pension Builder 2014 section.

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 - b. a cash balance section known as Pension Builder 2014. (SML Members are in this scheme)

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable **(2022: £8,221, 2021: £8,301)**.

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022: this will be completed during 2023.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, St Mary's Longfleet PCC could become responsible for paying a share of the failed employer's pension liabilities.

Public benefit, objectives and activities

The PCC have given due regard to public benefit when planning the church's activities, in accordance with section G2 and G3 of the Charity Commission's General guidance on Public Benefit (January 2008). The paragraphs above and below set out the PCCs activities, achievements and performance during the year, which are directly related to the objects and purposes for which the church exists.

The church achieves its principal objects and purposes through:

- high quality public worship, both traditional and contemporary
- pastoral care and support of those in need
- promotion of Christian aid, mission agencies and other charitable causes.

These benefits are directly related to the aims of the church and are fully compliant with Principles 1 and 2 of the Charity Commission Principles on Public Benefit.

REVIEW OF THE YEAR

2022 has been a year of transition and rebuilding in our nation and world after the severe impact of the COVID-19 pandemic. In many respects, this has also been true in our life together, ministry and mission at SML.

It is important to note, during the year there have been a number of significant upheavals having a wide-reaching influence on our society. Most notably – Russia's invasion of the Ukraine; UK political turbulence including three different Prime Ministers in two months; the death of our late Queen, Her Majesty Queen Elizabeth II in September; and the spiralling cost of living.

During 2022 the full PCC met in-person for six business meetings. Our **Vision 2020** is currently being refreshed. Nevertheless, this alongside the key strands of the project '**Re-imagining a New Future**' has continued to provide the three main markers for our ministry and business. As you will see below –



RISE up as passionate, whole-life Disciples	
<ul style="list-style-type: none"> • Abide deeply through committing ourselves to 'core discipleship practices' • Cultivate expectancy and creativity in our Worship and Prayer • Equip in the Word through transformational teaching and training • Release life, gifts and callings in the power of the Spirit 	
THRIVE in healthy, love-filled Community	
<ul style="list-style-type: none"> • Nurture healthy relationships and life-giving groups • Build dynamic, servant-hearted teams • Invest in our 'Emerging' and 'Caleb' generations • Identify, develop and empower leaders 	
REACH out with hope-filled Mission	
<ul style="list-style-type: none"> • Envision for imaginative witness in the 'workplace' • Commit ourselves to Church Planting and sending out • Serve through our REACH ministries, and with partners, in response to poverty, injustice & environmental issues • Risk fresh initiatives in evangelism & mission, open to the 'winds of the Spirit' 	

RISE up

Assessing the spiritual temperature in a worshipping church community is never straightforward. However, it is really heartening to sense a tangible air of expectancy and engagement in our services and other gatherings at this time.

Church Services - it has been a huge encouragement to see recovered confidence in people regathering after the pandemic, at each of our three services on a Sunday, and numbers beginning to swell again. Live-stream continues to be offered and is valued by a sizeable number, particularly those who are housebound or travelling, but also by many others across the country and beyond. As is the opportunity to watch previous talks. We are thankful that our services over **Christmas 2022** seemed to minister and engage with huge numbers of visitors in an especially marked way.

In September following the death of our late queen, **Her Majesty Queen Elizabeth II**, we opened the church building for members of our local community to reflect, pray, pay their respects and sign the 'Book of Condolence'. It was a privilege to offer special services to give thanks to God for her life, her witness to Jesus Christ, her service to our nation and commonwealth, and to mark this seminal moment in our history.

On Saturday 16th October, SML Women hosted a women's conference on ***The Redemptive Fire of Love*** – with keynote speaker Anita Cleverly. This was a deep blessing for many women in our local area.

Core Discipleship Practices – have remained central to our life together and our equipping of members of SML to grow as passionate, whole-life disciples. To *Belong*- within a life group, Prayer Triplet and/or Volunteer Team; *Feed* – on God's word through daily disciplined personal Bible reading; *Pray* – contributing to a life of nourishing and sustaining prayer; *Serve* – on a volunteer team; *Give* – through committed personal financial giving to the mission and ministry of SML.

Once again, we were delighted to be committed to the Archbishops' *Your Kingdom Come* prayer initiative leading up to Pentecost. Our investment in our monthly prayer and worship gathering **RISE** has continued throughout this time. Some people are creatively exploring approaches to contemplative prayer, and we are aware of the need for persistent, expectant prayer to be the lifeblood of all our ministry and mission.

THRIVE in

We have been thrilled to **welcome** a significant number of newcomers, from a wide range of backgrounds and life experiences, to SML over the past year.

As part of our January PCC meeting, both our Children's and Youth Pastors gave presentations on the life, encouragements and challenges of these **emerging generations** ministry areas. We are delighted to see the vitality in these ministries and recognise the need for ongoing resource, support and prayer in them. Of special note, it was tremendous for our children to have their first "overseas" weekend trip – to the Isle of Wight in May! In October, the Youth Weekend Away to Devon was full, and two of these occasions are being organised for 2023. In September, the PCC was encouraged to hear that two interns, both called Rebecca (!), had signed up for the **New Wine Discipleship Year**.

The short-term aims of the '**Re-Imagining a New Future**' project of 2021 are being embraced – *Refocus on the basics, be hybrid in the best way we can, and open it up to everyone*. The PCC recognises the pressing need to rebuild and release more **volunteer teams**.

The PCC is aware our paid staff are extremely stretched and need to be strengthened. As part of this, an **Operations Team Review**, under the leadership of Church Warden Pete Naylor, has taken place during the year reporting regularly to the PCC. We anticipate appointing a new Operations' Director in the first half of 2023, as well as considering other staff posts.

Mark Hay, our associate Vicar, updated the PCC on the ongoing development of the **new SML Website** during the autumn. This will be ready to launch in the next few weeks.

Living in Love and Faith (LLF) is the six-year process the Church of England has been committed to in order to consider and re-assess the Church's understanding of human sexuality and the doctrine of marriage. In our November PCC meeting, Andy explained to the PCC where the wider process had reached. In particular, that the House of Bishops would be bringing proposals to the General Synod for discussion and decisions in February 2023. The PCC will want to take time and carefully consider our response depending on the outcome of the decisions made at General Synod.

Given the emotional and mental toll on so many from the pandemic the demands of **Pastoral Care** have been especially marked. We are immensely grateful to Liz Rolleston, our Pastoral Care Co-ordinator, her teams, and all our Life Groups for the provision we are able to offer.

The fact that the **finances of SML** have finished 2022 in a healthy position is due both the sacrificial generosity of our SML church family and the vigilant monitoring of our **Finance Team**. Once again, we are indebted to the hard work of members of the Finance Team who have committed countless hours to ensure our income and expenditure are carefully aligned and, in particular, to prepare for October's Gift Day. The Finance Team also presented a realistic, yet faith-filled, 2023 budget to the PCC in November.

Compliance with statutory **Policies** is an official responsibility of the PCC and it helps to create a context in which people can *thrive in a healthy, love-filled community*. Each meeting involves an update on a rota basis. The TORs (terms of reference) of most of our reporting groups have been reviewed over the past year. Understandably, **Safeguarding** is the most prominent. The PCC is immensely grateful for the professionalism and skill of our **SML Safeguarding Team**.

REACH out

The PCC is thrilled that we've still been able to run **Alpha courses** including a course specifically offered for SMILE (single parent ministry) parents run by Sue Cobb with a team. We are very grateful to Alpha International for making these courses available in digital form as well.

Over the autumn, our Outreach Pastor, Rachel Dismorr, with a dedicated team, was able to run the **S.T.A.R. Course** which is an adaptation of the Recovery Course. The aim of this is to come alongside and play a part in bringing freedom to those wrestling with addictions.

In response to Russia's invasion of the **Ukraine**, we were able to send a very significant financial gift to our mission partners in Varna Baptist Church to support their work in receiving refugees. A number of members of SML opened up their homes to Ukrainians fleeing to the UK, and it has been a joy to welcome many Ukrainians within our church community.

As a parish in the **Diocese of Salisbury**, we were delighted to celebrate the announcement in January of the appointment of our new Diocesan Bishop, the Rt Revd Stephen Lake, and to be actively supportive as he has begun his tenure. It is exciting to see a new more dynamic diocesan vision and strategy beginning to form.

SML's practical support of and engagement with Poole Missional Communities (**PMC**) including **Reconnect**, continues to develop. This is reflective of a wider commitment of churches across Poole fostering fresh missional expressions and of working together more extensively on shared ventures. Alongside this, it is an ongoing joy to see the development and growth of the ministry of our **Church Graft** in the Parish of Hamworthy. This mutual partnership continues to thrive in a number of areas, including the wider youth gathering **RESOUND**. Andy meets with the **Revd Tessa Nisbet**, Rector of Hamworthy, on a monthly basis to offer support.

The fifth Anglican 'Mark of Mission' is '*To strive to safeguard the integrity of Creation, and sustain and renew the life of the earth*'. As part of our engagement with this, the **SML Eco Group**, under the leadership of Lois Partridge who provides regular reports to the PCC, was instrumental in acquiring a '**Mulberry Tree**' which was planted on Sunday 29th May in our churchyard, as part of the Queen's Canopy within the Platinum Jubilee celebrations. The PCC was delighted in September to hear confirmation of our **A Rocha Silver Eco Award**.

Our **REACH ministries (Vision 2020 – Reach)** are naturally grouped into 3 areas - '**Food, Relationships & Refugees**', primarily in the form of Cafe@SML, *Routes to Roots*, and Supporting Refugees, although there are many other additional initiatives. We remain joyfully committed to these even though inevitably some of their activities are only beginning to restart again.

St Mary's Longfleet Poole
Annual Report for the year ended 31 December 2022

Looking back over 2022 there is so much for which we are thankful! 2023 promises to be a year when, open to the promptings of the Spirit of God, we can begin to operate more strategically and expansively again. As we look to refresh our vision this year, we recognise the Church of England's national vision to become more *Christ-centred and Jesus-Shaped – a Church that is younger and more diverse, a Church of Missionary Disciples, A Church where Mixed Ecology is the norm – Humbler, Simpler and Bolder*. At SML we align ourselves to the direction of travel of this overall vision and, with this, will be seeking the LORD's unique calling for us as a local church community in this season.



On behalf of the PCC
Revd Canon Andrew Perry

25 January 2023

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STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
INCOMING RESOURCES (See Note 2)						
Donations and legacies	481,779	38,768	520,547	452,365	37,719	490,084
Other Voluntary Income	433	17,637	18,070	11,429	5,266	16,695
Income from Investments	2,366	6,213	8,579	76	5,778	5,854
Income from Church Activities	12,520	58,820	71,340	6,885	33,005	39,890
TOTAL INCOMING RESOURCES	497,098	121,438	618,536	470,755	81,768	552,523
RESOURCES USED (See Note 3)						
Church Activities	479,719	103,899	583,618	476,771	73,730	550,501
TOTAL RESOURCES USED	479,719	103,899	583,618	476,771	73,730	550,501
NET INCOMING/(OUTGOING) RESOURCES	17,379	17,539	34,918	(6,016)	8,038	2,022
Change in value of investments	-	(26,932)	(26,932)	-	28,460	28,460
NET MOVEMENT IN FUNDS	17,379	(9,393)	7,986	(6,016)	36,498	30,482
BALANCES BROUGHT FORWARD AT 1 JANUARY 2022 (2021)	166,363	2,311,020	2,477,383	172,379	2,274,522	2,446,901
BALANCES CARRIED FORWARD AT 31 DECEMBER 2022 (2021)	183,742	2,301,627	2,485,369	166,363	2,311,020	2,477,383

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BALANCE SHEET
at 31 December 2022

	2022 £	2021 £
FIXED ASSETS		
Tangible fixed assets (Note 5)	2,021,644	2,023,668
Trust Investments - Salisbury DBF (Note 8)	202,891	228,605
	<u>2,224,535</u>	<u>2,252,273</u>
CURRENT ASSETS		
Stock	594	660
Debtors (Note 6)	6,208	12,550
Short Term Deposits -CBF Investments	194,576	139,578
Cash at Bank and In Hand	87,308	99,684
	<u>288,686</u>	<u>252,472</u>
LIABILITIES:		
AMOUNTS FALLING DUE WITHIN ONE YEAR		
Creditors (Note 7)	4,696	2,988
Interest Free Loan (Note 7)	1,218	1,218
	<u>5,914</u>	<u>4,206</u>
NET CURRENT ASSETS	<u>282,772</u>	<u>248,266</u>
AMOUNTS FALLING DUE AFTER ONE YEAR		
Interest Free Loan (Note 7)	21,938	23,156
	<u>21,938</u>	<u>23,156</u>
TOTAL NET ASSETS	<u>2,485,369</u>	<u>2,477,383</u>
FINANCED BY		
Charitable Reserves at beginning of year	2,477,383	2,446,901
Change in value of investments	(26,932)	28,460
Net movement in funds for the year	34,918	2,022
Charitable Reserves at end of year	<u>2,485,369</u>	<u>2,477,383</u>
PARISH FUNDS		
Unrestricted	176,070	156,016
Designated	7,672	10,347
Restricted	2,301,627	2,311,020
	<u>2,485,369</u>	<u>2,477,383</u>

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



Revd Canon A. Perry (Chairman)

The notes on pages 13 to 25 form part of these accounts.

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Cashflow Statement for the year ended
31 December 2022

		2022		2021
Net cash from operating activities		35,262		(9,073)
Cash flows from investing activities				
(Purchase)/Disposal of investments	(1,219)		(1,219)	
Dividends and interest	8,579		5,854	
Purchase of fixed assets	-	7,360	(3,224)	1,411
Change in cash equity in reporting period		42,622		(7,662)
Cash as at 1 January 2022		239,262		246,924
		<u>281,884</u>		<u>239,262</u>
Net income (expense)		34,918		2,022
Depreciation charge		2,024		2,216
Dividends and interest		(8,579)		(5,854)
Decrease/(increase) in stock		66		46
Decrease/(increase) in debtors		6,343		(7,349)
(Decrease)/increase in creditors		490		(154)
		<u>35,262</u>		<u>(9,073)</u>
Analysis of cash				
Cash in hand		87,308		99,684
Short term deposits		194,576		139,578
		<u>281,884</u>		<u>239,262</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ending 31 December 2022

1. ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP (FRS 102)): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS 102).

These accounts have been prepared on a Going Concern basis as there are no material uncertainties about the ability to continue.

The accounts are shown in Pounds Sterling

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.

The purpose of any restricted funds is noted in the accounts.

The accounts include transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of church groups that owe an affiliation to another body nor those that are informal gatherings of church members.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when made.

Amounts receivable under covenant are recognised only when honoured by the covenantor.

Income Tax recoverable on Gift Aid donations is recognised when claimed. This in effect means that tax recoverable on donations made up to 5 April 2022 has been claimed and received and included in these Accounts. Tax due on donations made to the Church from 6 April 2022 to 31 December 2022 will not be claimed until 2023 and therefore has not been included as income in these Accounts. This will be shown as income in the Accounts for the year ended 31 December 2023.

Grants and legacies to the PCC are accounted for when received.

Funds raised from events and activities are accounted for gross before expenditure.

Sales of books and magazines from the church bookstall are accounted for net.

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2022

Incoming Resources continued

Other ordinary income

Rental income from the letting of church premises is accounted for when invoiced.

Parochial fees due to the PCC for weddings, funerals etc. are accounted for on an event by event basis.

Income from investment

Dividends and interest are accounted for when due.

Donated goods, facilities and services

Are accounted for when received

Application of Resources

Grants

Grants and donations are accounted for when paid.

Costs directly related to the work of the church

The Parish share is accounted for when payable and any share unpaid at 31 December is shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be an inalienable property. The cost of improvements to the Church spire is being depreciated over 40 years. All other expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement is written off.

Other land and buildings

Other land and buildings held on behalf of the PCC for its own purposes is valued at market value. No depreciation is charged against such properties but any expenditure or improvement is written off as incurred.

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2022

Fixed Assets continued

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired.

Material donated assets are accounted for when received. They are valued at fair value on date of receipt.

Investments

Investments are shown at market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less any provision for amounts, which may prove uncollectible.

Short-term deposits include cash held on deposit either with the Central Board of Finance or at the bank.

Stock is valued at the lower of cost or net realisable value.

Loans

Funds have been released from the Investment known as "Garland Road" as an interest free loan, repayable over 40 years, towards the repair of Tower and Spire. This is to the value of £48,750 of which £25,594 has been repaid to date (£24,375 last year).

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NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2022

2. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Voluntary Income (direct giving)						
Planned Giving						
Gift Aided Giving	263,349	-	263,349	243,574	-	243,574
Tax Recovered on Gift						
Aided Giving	72,465	-	72,465	73,180	-	73,180
Non Gift Aid	75,306	6,050	81,356	59,566	5,000	64,566
Collections at All Services	9,252	-	9,252	4,535	-	4,535
Gift Days	45,690	-	45,690	68,631	-	68,631
Sundry Donations	15,717	32,718	48,435	2,879	32,719	35,598
	481,779	38,768	520,547	452,365	37,719	490,084
Other Voluntary Income						
Donations, Appeals etc.	-	17,637	17,637	-	3,448	3,448
Grants / VAT relief	433	-	433	11,229	1,818	13,047
Legacies	-	-	-	200	-	200
	433	17,637	18,070	11,429	5,266	16,695
Income from Church Activities						
Bookstall	-	238	238	-	296	296
Centre Lettings etc	-	51,649	51,649	-	30,716	30,716
Wedding and Funeral Fees	701	-	701	1,390	-	1,390
Youth & Children's Work	11,819	3,302	15,121	5,495	578	6,073
Women's Group	-	3,631	3,631	-	1,415	1,415
	12,520	58,820	71,340	6,885	33,005	39,890
Income from Investment U.K. Dividends and Interest (including Tax reclaimed)	2,366	6,213	8,579	76	5,778	5,854
TOTAL INCOMING RESOURCES	497,098	121,438	618,536	470,755	81,768	552,523

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2022

2. INCOMING RESOURCES continued

Note:

The movement on Trust Valuation is the shift in investment valuation from the CBF during the year for the following Investment Funds

	Garland Road	Riddell	Longfleet Churchyard
Opening Value	125,870	99,386	3,249
Additions	1,218	-	-
Change in Value	<u>(14,839)</u>	<u>(11,699)</u>	<u>(394)</u>
Closing Value	<u>112,249</u>	<u>87,687</u>	<u>2,955</u>

St Mary's Longfleet Poole
Annual Report for the year ended 31 December 2022

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2022

3. RESOURCES USED

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Church Activities						
Grants						
Missionary and charitable giving:						
Church overseas:						
missionary societies	13,576	10,799	24,375	7,049	977	8,026
relief and development						
agencies	1,500	-	1,500	4,500	1,077	5,577
Home missions/other						
Church Societies	12,454	2,672	15,126	13,235	937	14,172
Pastoral Support						
Fund	-	9,405	9,405	-	10,640	10,640
	27,530	22,876	50,406	24,784	13,631	38,415
Support Costs						
Youth and Children's						
Work	22,484	246	22,730	12,539	109	12,648
Women's Group	-	1,447	1,447	-	902	902
Alpha & Evangelism	3,730	-	3,730	2,917	-	2,917
	26,214	1,693	27,907	15,456	1,011	16,467
Directly Relating to the Work of the Church						
Ministry: Parish						
Share	127,444	-	127,444	121,374	-	121,374
Clergy Expenses	6,985	2,206	9,191	5,817	1,782	7,599
Other Clergy						
Costs	1,116		1,116	623	-	623
Church - Running						
Expenses	34,440	-	34,440	23,096	-	23,096
Church Maintenance	11,558	-	11,558	25,628	120	25,748
Expenditure on						
Bookstall	-	270	270	-	378	378
Centre Running Costs	-	27,635	27,635	-	17,208	17,208
Professional Fees	-	-	-	222	-	222
Money Management						
& Pastoral	856	-	856	782	-	782
Salaries	221,479	48,000	269,479	238,115	39,600	277,715
	403,878	78,111	481,989	415,657	59,088	474,745
Church Management and Administration						
Administration:	19,492	-	19,492	16,857	-	16,857
Depreciation	805	1,219	2,024	2,217	-	2,217
	20,297	1,219	21,516	19,074	-	19,074
Total Church Activities Costs	477,919	103,899	581,818	474,971	73,730	548,701

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2022

3. RESOURCES USED Continued

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Total Church Activities						
Costs Carried Forward	477,919	103,899	581,818	474,971	73,730	548,701
Governance Costs						
Audit Fee	1,800	-	1,800	1,800	-	1,800
Total Governance Costs	1,800	-	1,800	1,800	-	1,800
TOTAL RESOURCES USED	479,719	103,899	583,618	476,771	73,730	550,501

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2022

4. STAFF COSTS

	2022	2021
	£	£
Children & Youth	59,199	54,505
Office & Admin	48,240	69,852
Pastoral & Worship	103,560	101,922
Verger & Cleaning	25,183	20,892
Centre	33,297	30,544
	<u>269,479</u>	<u>277,715</u>
Gross Salaries	197,695	206,224
Employers NI	8,996	9,692
Employers Pension Contribution	8,221	8,301
Paid to DBF	<u>54,567</u>	<u>53,498</u>
	<u>269,479</u>	<u>277,715</u>

Average number of full time employees during the year was 4 (2021: 4) and part time was 10 (2021: 11) (Average full time equivalent: 8 (2021:8.5))

No employees received employee benefits of £60,000 or more in either year.

5. FIXED ASSETS FOR USE BY THE PCC

	Freehold Land / Centre £	Building Improvements £	Furniture & Equipment £	TOTAL £
GROSS BOOK VALUE at 1 January 2022	1,976,080	69,432	247,555	2,293,067
ADDITIONS	-	-	-	-
at 31 December 2022	<u>1,976,080</u>	<u>69,432</u>	<u>247,555</u>	<u>2,293,067</u>
DEPRECIATION at 1 January 2022	-	24,260	245,139	269,399
Charge for the Year	-	1,219	805	2,024
at 31 December 2022	-	<u>25,479</u>	<u>245,944</u>	<u>271,423</u>
NET BOOK VALUE at 31 December 2022	<u>1,976,080</u>	<u>43,953</u>	<u>1,611</u>	<u>2,021,644</u>
at 31 December 2021	<u>1,976,080</u>	<u>45,172</u>	<u>2,416</u>	<u>2,023,668</u>

The freehold land and buildings comprises the Church Centre located at Kingston Road, Poole. The Registered Owners are Salisbury Diocesan Board of Finance as Custodian Trustees for the Parochial Church Council of Longfleet who are Management Trustees. Building improvements includes the cost of improvements to the Church Spire. This is being depreciated over 40 years.

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2022

6. CURRENT ASSETS

Debtors

	2022	2021
	£	£
Trade debtors	<u>6,208</u>	<u>12,550</u>

7. LIABILITIES:

AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Creditors	4,696	2,988

Interest Free Loan	1,218	1,218
	<u>5,914</u>	<u>4,206</u>

AMOUNTS FALLING DUE AFTER ONE YEAR

Interest Free Loan (repayable over 40 years)	21,938	23,156
	<u>21,938</u>	<u>23,156</u>

8. FIXED ASSET INVESTMENTS

Trust Investments held in the name of Salisbury Diocesan Board of Finance for the benefit of the Parish of St Mary Longfleet are as follows:

Garland Road
Riddell
Longfleet Churchyard

CBF Investments are held as follows:

Riddell - 50% for the vicar's expenses, 50% to support the vicar's ministry
Accounts designated as per Title:

	2022	2021
	£	£
Opening market value	228,605	198,926
Additions	1,219	1,219
Change in market value	<u>(26,933)</u>	<u>28,460</u>
Closing market value	<u>202,891</u>	<u>228,605</u>

The market value is calculated by CBF Investments

9. CONTINGENT ASSET

As at 31 December 2022 a tax rebate in respect of covenants and donations made under Gift Aid totalling £49,860 is due to the P.C.C. (2021: £43,994) This claim will be submitted during 2023 and accounted for in the next Accounts.

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2022

10. FUND DETAILS

Summary of restricted fund movements.

	Balance 1/1/2022	Income	Expenses and changes in investment	Balance 31/12/2022
	£	£	£	£
St Mary's Longfleet	68,032	54,726	(60,753)	62,005
Original Centre Building	500,000	-	-	500,000
Centre Building Improvements	1,171,708	-	-	1,171,708
Centre Fixtures and Fittings	11,528	-	-	11,528
Garland Road	133,054	3,421	(16,058)	120,417
Riddell	107,288	2,702	(15,218)	94,772
Churchyard	4,040	88	(460)	3,668
Church Centre	295,314	51,649	(27,635)	319,328
Pastoral Support Fund	10,407	6,050	(9,405)	7,052
Sound	9,649	1,500	-	11,149
Sunshines	-	1,302	(1,302)	-
	<u>2,311,020</u>	<u>121,438</u>	<u>(130,831)</u>	<u>2,301,627</u>

*Prior Year summary of restricted
fund movements*

	Balance 1/1/2021	Income	Expenses and changes in investment	Balance 31/12/2021
	£	£	£	£
St Mary's Longfleet	69,720	35,326	(37,014)	68,032
Original Centre Building	500,000	-	-	500,000
Centre Building Improvements	1,171,708	-	-	1,171,708
Centre Fixtures and Fittings	11,528	-	-	11,528
Garland Road	118,284	3,167	11,603	133,054
Riddell	94,106	2,526	10,656	107,288
Churchyard	3,656	85	299	4,040
Church Centre	281,324	31,198	(17,208)	295,314
Pastoral Support Fund	16,047	5,000	(10,640)	10,407
Sound	8,149	1,500	-	9,649
R2R Christmas	-	1,937	(1,937)	-
Tear Fund	-	77	(77)	-
Myras	-	952	(952)	-
	<u>2,274,522</u>	<u>81,768</u>	<u>(45,270)</u>	<u>2,311,020</u>

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2022

Details of restricted funds:

Original Centre Building : for the use for the centre building

Centre Building Improvement : for use on the improvements to the church centre

Centre Fixtures and Fittings : for use on the maintenance and replacement of centre fixtures and fittings

Garland Road : to be used for repairs and maintenance of the church

Riddell : 50% for the vicars expenses or 50% to support the vicars ministry

Churchyard : for ongoing maintenance and repairs of the churchyard

Church Centre : for ongoing costs in running the centre

Pastoral Support Fund : for the collection and payments of pastoral donations and expenses

Sound : for sound system expenses

R2R Christmas : for the collection and payments of Christmas donations

Tear Fund: for the collection and payments of the Tear fund mission partner

Myra's Wells : for the receipt and distribution of the donation

Designated Funds

Included in un-restricted funds are £7,672 (2021: £10,347) designated to Mission Support

Summary of assets by funds

	Unrestricted £	Restricted £	Total £
Fixed Assets			
Tangible Fixed Assets	1,611	2,020,033	2,021,644
Trust Investments	-	202,891	202,891
Current Assets			
Stock	-	594	594
Debtors	-	6,208	6,208
Short Term Deposits	178,106	16,470	194,576
Cash at Bank and in Hand	28,981	58,327	87,308
Liabilities			
Creditors	(1,800)	(2,896)	(4,696)
Loan	(23,156)	-	(23,156)
	<u>183,742</u>	<u>2,301,627</u>	<u>2,485,369</u>

11. TRUSTEES REMUNERATION AND EXPENSES

No trustee received any remuneration or expenses during the year for serving as a trustee of the charity (2021: Nil).

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2022

12. CONTROL

The Church is controlled by the trustees

13. INDEPENDENT EXAMINER REMUNERATION

	2022	2021
	£	£
Examination fee	1,800	1,800

14. RELATED PARTY

There were no related party transactions during the year (2021: nil)

15. GOING CONCERN

There are no material uncertainties about the charity's ability to continue.

St Mary's Longfleet Poole
Annual Report for the year ended 31 December 2022

Independent Examiner's Report
Financial Statements Year Ended 31 December 2022

Independent Examiner's Report to the Parochial Church Council of the Ecclesiastical Parish of Longfleet (St Mary's) Poole

I report on the financial statements of Parochial Church Council of the Ecclesiastical Parish of Longfleet (St Mary's) Poole for the year ended 31 December 2022, which are set out on pages 1 to 25.

Respective responsibilities :

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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


Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention, which gives me reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 09/03/2023


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