

HOLY TRINITY

Ashby de la Zouch

Parochial Church Council of Holy Trinity Church, Ashby De La Zouch

Receipts and Payments accounts for the year ended 31st December 2022

Overall Summary 2022.

Receipts	Note	General Fund	Designated Funds	Restricted Funds	Total 2022	Total 2021
Planned Giving	1	73,402	0	0	73,402	71,062
Offertories at Services		1,896	0	0	1,896	771
All Other Giving/Voluntary Receipts	2 & 3	12,543	0	39,308	51,851	43,754
Gift Aid Recovered	4	18,263	0	2,806	21,069	24,573
Activities for Generating Funds	5	3,227	0	209	3,436	509
Income from Investments	6	0	0	0	0	10
Job Retention Scheme	8	0	0	0	0	0
Shared Expenses	7	0	0	0	0	166
Wedding and Funeral Income	9	0	6,805	0	6,805	11,135
CAP Income (Personal Donations)	R1	0	0	12,171	12,171	11,181
CAP Income (Other Donations)	R1	0	0	7,402	7,402	12,824
Foodbank Income	R2	0	0	47,118	47,118	38,189
Hall Income	R3	0	16,722	0	16,722	15,931
Total Receipts		£109,331	£ 23,527	£ 109,014	£ 241,872	£ 230,105

Payments	Note	General Fund	Designated Funds	Restricted Funds	Total 2022	Total 2021
Charitable Giving	10	9,650	0	0	9,650	5,075
Church Activities	11	3,153	0	0	3,153	5,340
Church Admin expenses	12	6,420	0	0	6,420	7,022
Church Building Expenses	13	13,515	0	0	13,515	13,279
Other Church Expenditure		28	0	0	28	0
Parish Contribution		60,000	0	0	60,000	58,350
Staffing Costs	14	23,254	0	0	23,254	21,788
Wedding and Funeral Expenditure	9	0	4,149	0	4,149	8,152
PCC Designated Accounts Exp.	15	0	191	0	191	105
PCC Restricted Accounts Exp.	16	0	0	94,248	94,248	6,894
CAP Expenditure (Staffing)	R1	0	0	14,238	14,238	11,878
CAP Expenditure (Operations)	R1	0	0	5,989	5,989	6,437
CAP Expenditure (Emergency Aid)	R1	0	0	449	449	369
Foodbank Expenditure	R2	0	0	13,241	13,241	8,953
Hall Expenditure	R3	0	9,735	0	9,735	8,079
Total Payments		£116,020	£ 14,075	£ 128,165	£ 258,260	£ 161,721

Net Movement in year	-£ 6,689	£ 9,452	-£ 19,151	-£ 16,388	£ 68,889
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Statement of Assets and Liabilities at the end of the period.

Accounts	Balance Dec-22	Balance Dec-21
Current Accounts	183,968	199,855
Totals	£ 183,968	£ 199,855

Net Fund Movements in 2022.

HTA Account	Balance Forward	Receipts	Payments	Transfers	Net Change	Carried Forward
General fund	14,171	109,331	116,020	0	-6,689	7,482
Restricted - PCC						
Church Building	24,625	30,552	68,656	22,000	-16,104	8,521
Ashby Clothes for Children	181	0	0	0	0	181
Childrens work in church	564	0	0	0	0	564
Flower fund	322	0	0	0	0	322
Organ fund	13,684	10,535	24,219	0	-13,684	0
Soul Café	70	0	0	0	0	70
Tiny Tots	238	0	0	0	0	238
Audio Visual Equipment	2,622	0	212	0	-212	2,410
Pathways café	0	0	0	0	0	0
The Garden room	257	1,121	1,161	0	-40	217
MDMC	0	113	0	0	113	113
Designated - PCC						
General Reserve	7,000	0	0	0	0	7,000
Wedding & Funeral Net income	11,574	6,805	4,150	-11,000	-8,345	3,229
Church Hall	19,090	16,722	9,735	-11,000	-4,013	15,077
Bequests	0	0	0	0	0	0
Vicars Discretionary fund	-105	0	192	0	-192	-297
Restricted - Other						
CAP Ashby	20,618	17,983	19,467	-104	-1,588	19,030
CAP Fresh Start	864	0	415	0	-415	449
CAP Emergency Aid	-49	600	100	0	500	451
ACTS 435	0	990	694	104	400	400
Ashby Foodbank	84,175	47,118	13,240	0	33,878	118,053
Agency Collections	0	127	127	0	0	0
Totals	£ 199,902	£ 241,997	£ 258,388	£ -	-£ 16,391	£ 183,511

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Notes relating to Designated and Restricted Funds

Restricted PCC Funds

Church Building	Money reserved for church re-decoration and improvements.
Ashby Clothes for Children	Fund to help provide clothes for Families with Children in need.
Children's Work in Church	Fund to support children's work in church.
Flower fund	Donations and expenditure relating to flowers in church.
Organ fund	Donations and upkeep of the Organ. To be closed start 2023 following successful replacement of the Organ.
Soul café	Monthly gathering for Women during term time offering fellowship and support.
Tiny Tots	A Weekly parent and pre-school group meeting in church.
Audio Visual Equipment	Maintenance and purchase of Audio / Visual and Internet (On-line church) related equipment.
Pathways café	A café offering support in church open to all.
The Garden Room	A new project to develop a Garden/allotment adjacent to Church open to everyone to contribute.
MDMC	Make Do Mend and Create – A group committed to recycle clothing wherever possible.

Designated PCC Funds

General Reserve	The church reserve fund. It is intended to increase this from £7,000 to £10,000 in 2023.
Wedding and Funeral	
Net Income	Net Income from Weddings and Funerals to be used by the PCC.
Church Hall	Net income from the Church Hall.
Vicars Discretionary Fund	Money allocated to the Vicar to give in food and provisions to those arriving at the Church in need.
Bequests	A Fund in which to place Bequests so they can be spent on meaningful projects, rather than General spending.

Restricted Other

CAP Emergency Aid	Emergency Aid provided to CAP clients.
ACTS435	A Fund used by CAP for Emergency assistance to clients.

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Notes to the Accounts

General Notes

1. The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.
2. The activities of the Church Hall, CAP Ashby and of Ashby Foodbank have been aggregated with the PCC accounts.
3. Fixed Assets, consecrated and benefice property are not included in the accounts in accordance with section s.96(2)(a) of the Charities Act 1993.
4. The Church Hall and associated land are not included in the accounts as assets since ownership is unclear and there is no available valuation at the time of preparation of this report.
5. 2021 figures are provided only for comparison by the PCC with the current year.

Funds

- **Restricted Funds** represent income from trusts or endowments, donations or grants received, or money raised for a specific purpose. Consequently the funds may only be used for the purpose specified by the donor or when raised.
- **Unrestricted Funds** i.e. the General fund, is used for ordinary PCC income and expenditure.
- **Designated Funds** are sums set aside out of the General fund for specific designated purposes. They can be transferred back to unrestricted funds at any time if the PCC so decides.
- **Endowment Funds** are funds, the capital of which must be maintained. Only income arising from investment of the endowment may be used. No endowment funds existed at 31st December 2021.

Notes.

The money in the Bank totals £183,968 at 31/12/2022. This is £457 over the 'carried forward' amount in 'Net Fund Movements' on page 1. This is accounted for by 2 Direct Debits of £198 and £259 not taken in December 2022 but still owed by the Church so the accounts balance.

If 'Agency Collections' is ignored in 'Net Fund Movements' on page 2 then the figures agree with the Overall summary totals on page 1.

Reserves Policy: It has been agreed by the Church PCC to maintain a reserve of roughly 10% of the General fund income. This equates to £10,000 for 2022 and currently stands at £7000 therefore the intention is to increase the reserves by £3000 in 2023. The reserve fund is intended only for emergency spending i.e. urgent building repairs or cash flow problems.

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Notes on Receipts

1. Planned Giving

Category	2022	2021
Planned Giving (STO)	56,860	57,235
Planned Giving (PGS)	13,292	12,105
Planned Giving (Env)	0	522
Planned Giving (xGA)	3,250	1,200
Totals	£ 73,402	£ 71,062

Regular weekly, monthly or quarterly donations.

“STO” refers to donations direct to the church bank account (Standing orders).

“Env” refers to weekly envelope donations usually in the Sunday collection. The PCC decided to withdraw the envelope payment facility and encourage Standing orders or Electronic payments.

“PGS” – Parish Giving Scheme - is a diocese sponsored scheme where donations are collected and gift-aid automatically reclaimed.

“xGA” indicates donations received from third party schemes that independently claim gift aid so no GA is reclaimable by Holy Trinity.

2. All Other Giving/Voluntary Receipts

Category	2022	2021
Grants	23,695	0
Donations (Personal)	26,314	20,654
Donations (GASDS)	58	0
Donations (Not GA)	49	2,000
Collections (Other services)	1,016	349
Bequests	180	20,000
Sum Up payments	539	751
Totals	£ 51,851	£ 43,754

Sum-Up payments were to General fund.

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3. All Other Giving/Voluntary Receipts by Fund

Fund	2022	2021
General	12,543	29714
Ashby Clothes for Children	0	275
Building	27,908	10,115
Organ	10,497	100
AV Equipment	0	3,250
The Garden Room	813	300
MDMC	90	0
Totals	£ 51,851	£ 43,754

4. Gift Aid recovered

Fund	2022	2021
General Fund	18,263	22,072
Building	2,620	1,613
AV Equipment	0	813
The Garden Room	125	75
Organ	38	0
MDMC	23	0
Totals	£ 21,069	£ 24,573

5. Activities for Generating Funds

Category	2022	2021
Church Hire - Ashby Concert Band	1,660	0
Church Hire - Local Community Use	145	252
Other income	1,422	257
Fundraising Events	209	0
Totals	£ 3,436	£ 509

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6. Income from investments

Category	2022	2021
Interest Received	0	10
Totals	£ -	£ 10

7. Income from shared expenses

Category	2022	2021
Shared Expenses - General Fund	0	166
Totals	£ -	£ 166

Shared expenses are where expenses such as telephone bills which are shared with other users of the facilities.

8. Income from Job Retention Scheme.

There was no income from this source in 2022 for Church Staff.

9. Wedding and Funeral Net Income

Category	2022	2021
W&F Income	6,805	11,135
W&F Fees to LDBF	-1,883	-3,339
W&F Minister Fees	-1,883	-3,076
W&F Minister Expenses	-44	-866
W&F Organist Fees	-100	-350
W&F Other Costs	-239	-521
PCC Authorised payments	0	0
Totals	£ 2,656	£ 2,983

W&F Other costs refers to the Sound Engineer charge for use of the equipment at Weddings and Funerals. This is paid to the sound engineer but funded by the undertaker.

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Notes on Expenditure

10. Charitable Giving

Category	2022	2021
Church Tithe	9,650	5,050
Missionary & Charitable Giving (Non Tithe)	0	25
Totals	£ 9,650	£ 5,075

Church Tithe includes 12 standing orders for £225 for AYFC and CAP respectively and £50 for supporting the Frizelles making £6000 total, which is towards the 2022 Tithe.

Tithe Recipients	2022	2021
Ashby Youth for Christ	2,700	2,700
CAP Ashby	2,700	2,700
Hospice Hope	100	100
Street Pastors	250	250
Frizelle - YWAM (Guatemala)	600	600
CMS - Mark & Rosalie Balfour	600	600
CMS - Lea and Petra Williams	600	600
New Wine	500	500
Church Pastoral Aid Society (CPAS)	250	250
King's School Kerala (India)	250	250
Flame International	250	250
SeaFarers	250	250
Tear Fund	250	250
National Churches Trust	100	100
Evangelical Alliance	250	250
CofE Children's Society	250	250
Tithe Totals	£ 9,900	£ 9,900

Some Tithe Recipients were sent in 2023 but were part of the PCC's designated tithe for 2022. The PCC were late in allocating payments for 2022 so most have slipped into 2023. Note AYFC, CAP and YWAM are paid monthly so are effectively in order. Most of the one-off payments have now been made in Early January 2023.

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11. Church Activities

Category	2022	2021
General Church Activities	1,270	3,731
Children's & Youth Activities	175	101
Outreach Events & Activities (inc Alpha)	21	236
Welcome, Hospitality & Gifts	431	249
Travel Expenses & Mileage	279	213
Books, Training & Conferences	977	810
Totals	£ 3,153	£ 5,340

12. Church Admin Expenses

Category	2022	2021
Parish Office & Admin	1,522	667
Website (Church Insight - PCC)	2,803	3,128
Telephone, Internet & TV	1,610	2,832
Stationery, Postage & Printing	333	75
Photocopier	0	160
Bank Charges	152	160
Totals	£ 6,420	£ 7,022

13. Church Building Expenses

Category	2022	2021
Church Insurance	4162	4,126
Gas, Water & Electricity	6051	3,904
Repairs & Maintenance	3302	5,098
Church Organ	0	151
Totals	£ 13,515	£ 13,279

14. Staffing Costs

Category	2022	2021
Salaries	19,824	18,728
HMRC NI & PAYE	217	288
Pension contributions	3,213	2,772
Totals	£ 23,254	£ 21,788

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15. PCC Designated Accounts expenditure

Fund	2022	2021
Vicars Discretionary Fund	191	105
Totals	£ 191	£ 105

16. PCC Restricted Accounts expenditure

Fund	2022	2021
Ashby Clothes for Children	0	294
Building	68656	2,641
Audio Visual (AV)	212	3,841
Garden Room	1161	118
Organ	24219	0
Totals	£ 94,248	£ 6,894

It will be noted there have been large expenditures this year on the Church redecoration (Building) and the purchase of a new Organ.

Other Transactions Notes.

Agency Accounts.

Agency Funds are monies collected for other organisations collected through Church activities and passed directly on to the intended organisation. There was one Clergy leaving collection in 2022 which amounted to £127.45 and was paid out within a few days to the recipient and therefore is cash neutral for accounting purposes.

Transfers between Funds.

1. A sum of £11,000 was transferred from Church Hall to the Building Fund and also a sum of £11,000 was transferred from Wedding and Funeral Net income to the Building Fund. This was at the PCC decision to fund the Church redecoration project.
2. A sum of £104 was transferred from CAP Ashby to 'ACTS435'. This was at CAP management request to separate out ACTS435 funding and expenditure from general CAP spending as this is a separate emergency fund.
3. A Sum of £3000 was transferred from General funds to the Reserve fund in accordance with the PCC decision to increase reserves.

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R1 CAP Ashby Income & Expenditure.

CAP Income (Personal Donations)	2022	2021
CAP Donations (Personal)	10,225	9,887
CAP Monthly Giving (GASDS)	107	0
CAP Gift Aid Reclaimed	1,839	1,294
Totals	£ 12,171	£ 11,181

CAP Income (Other Donations)	2022	2021
Acts 435 Income	990	1,261
CAP Church donations	3,744	3,519
CAP Fund raising	1,767	108
CAP Grants	0	6,000
CAP Other donations	301	1,716
Emergency Aid	600	220
Totals	£ 7,402	£ 12,824

Total CAP income	£ 19,573	£ 24,005
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CAP Expenditure Operations	2022	2021
Acts 435 Expenditure	694	1,164
CAP Events & Activities	1,168	399
CAP HQ Charge	3,600	3,000
CAP HQ Release groups	9	440
CAP Office & Admin Costs	518	1,434
Totals	£ 5,989	£ 6,437

CAP Expenditure (Staffing)	2022	2021
CAP Staff Expenses	24	27
CAP Staffing Costs	14,214	11,851
Totals	£ 14,238	£ 11,878

CAP Expenses Emergency Aid	2022	2021
CAP Emergency Aid Payments	100	369
CAP HQ Fresh start	349	
Totals	£ 449	£ 369

Total CAP Expenditure	£ 20,676	£ 18,684
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Net Movement in year	-£ 1,103	£ 5,321
CAP Funds Balance 01-Jan	£ 21,435	£ 16,114
CAP Funds Balance 31-Dec	£ 20,332	£ 21,435

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R2 Foodbank Income & Expenditure.

Foodbank Income	2022	2021
Foodbank Donations (Churches)	220	270
Foodbank Donations (GASDS)	0	200
Foodbank Donations (Others)	22,315	21,319
Foodbank Donations (Personal)	15,245	11,846
Foodbank Fundraising	7,677	250
Foodbank Gift Aid reclaimed	1,661	705
Foodbank Grants	0	3,000
Trussel Trust / Tesco Top-Up	0	599
Foodbank Income Totals	£ 47,118	£ 38,189

Foodbank Expenditure	2022	2021
Foodbank Church Insight	0	90
Foodbank Expenditure	5,794	1,936
Foodbank Premises Costs	7,058	5,723
Foodbank Salaries	0	0
Foodbank Staff & Volunteer Expenses	29	644
Trussell Trust Franchise Fee	360	360
Foodbank Expenditure Petty Cash	0	200
Foodbank Expenditure Totals	£ 13,241	£ 8,953

Net Movement in year	£ 33,877	£ 29,236
Foodbank Funds Balance 01-Jan	£ 84,174	£ 54,938
Foodbank Funds Balance 31-Dec	£ 118,051	£ 84,174

Foodbank Petty Cash	Balance Forward	Receipts	Payments	Net Change	Carried Forward
Money from account (above)		0	0		
Direct Small Cash Donations		2,023	0		
Food and items Spending		0	1,193		
Totals	£ 11	£ 2,023	£ 1,193	£ 830	£ 841

Foodbank Petty cash is managed direct by spreadsheet separately from the main accounts. Full records are available for inspection should this be required.

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R3 Hall Income & Expenditure.

Hall Income	2022	2021
Hall Grants	0	0
Hall Hire - Miscellaneous	66	41
Hall Hire - Regular Users	16449	13,048
Job Retention Scheme	0	3,154
Shared Costs	207	193
Hall Income Totals	£ 16,722	£ 16,436

Hall Expenditure	2022	2021
Hall Building Maintenance	7082	5,553
Hall Electric, Gas & Water	440	678
Hall Insurance	1004	963
Hall Operating Costs	1209	833
Hall Staff Costs	0	52
Hall Expenditure Totals	£ 9,735	£ 8,079

Net Movement in year	£ 6,987	£ 8,357
Hall Funds Balance 01-Jan	£ 19,589	£ 11,232
Hall Funds Balance 31-Dec	£ 26,576	£ 19,589

Independent examiner's report to the Trustees of the PCC of Holy Trinity Church, Ashby de la Zouch
On accounts for the year ended 31 December 2022
Charity number 1131178

Respective responsibilities of trustees and examiner

The PCC is responsible for the preparation of the accounts and 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,
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed

P S Boardman-Weston

P S Boardman-Weston

Date

3 May 2023

Relevant Professional qualifications

Retired Chartered Accountant

Address

St Helen's House, 89 Market Street, Ashby de la Zouch LE65 1AH