

**ST MARY THE VIRGIN, NORTON
PAROCHIAL CHURCH COUNCIL**

REGISTERED CHARITY NUMBER 1131694

FINANCIAL STATEMENTS

FOR YEAR ENDED

31 DECEMBER 2022

CONTENTS :-

Page 1	Independent Examiners Report
Page 2 - 4	Trustees Annual Report
Page 5	Statement of Financial Activities
Page 6	Balance Sheet
Page 7 - 12	Notes to the Financial Statements

INDEPENDENT EXAMINER'S REPORT

This report on the accounts of the PCC of St Mary The Virgin for the year ended 31 December 2022, which are set out on pages 4 to 11 is in respect of an examination carried out under Church Accounting Regulations 1997 and 2001 and s.43 of the Charities Act 1993.

Respective responsibilities of trustees and examiners

As the members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year (under section 3(3) of the Church Accounting Regulations 1997 and section 43(2) of the Charities Act 1993 (the 1993 Act)). It is our responsibility to issue this report on those accounts in accordance with the terms of Regulation 25 of the Church Accounting Regulations 1997 and Regulation 7 of the Charities (Accounts and Reports) Regulations 1995.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Act and to be found in the guidance from the CBF. That the examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:-

- (1) which gives us reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 1997
- have not been met; or

- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SJ Wolfe

Sharon White ACCA - Benson Wood Ltd
Chartered Accountants
Unit 21 Belasts Court
Belasts Hall Technology Park
BILTINGHAM
TS23 4AZ

Date 24/4/2023

St Mary the Virgin Norton Trustee Annual Report for the year ended 31 December 2022

1 Administrative Information

St Mary's is located on Norton Green in the Borough of Stockton-on-Tees. It is in the Deanery of Stockton, and within the Auckland Archdeaconry of the Diocese of London.

Name of Charity: The Parochial Church Council of the ecclesiastical parish of St Mary the Virgin, Norton. (Other name or acronym: St Mary's PCC, Norton)

Charity Registration Number: 1131694

Address: c/o St Mary's Parish Office, 70 The Green, Norton, Stockton-on-Tees TS20 1DT

Office Email: parishadmin@virginmedia.com

Office Phone: 01642 531300 / 07505 464005

Vicar's Email: revmartin@outlook.com

Website: www.stmarysnorton.co.uk

The Parochial Church Council ("PCC") is a charity registered with the Charity Commission.

PCC members (Trustees) serving from 1 Jan 2022 until the date this report was approved are:

Incumbent	
The Revd Martin Anderson	Chair
The Revd Catherine Walton	(became Priest in Charge 'July 2022)
Churchwardens	
Sylvia Morgan	
Collin Legg	

Representatives on Stockton Deanery Synod (elected for the Triennium 2020-2023)

Jeremy Kendall
Judy Rigg

Elected Members

Ruth Langford
Helen Bostock
Julie Saunders
Ruth King
Brian Webb
Craig Hobbs
Louise Bradley
Ian Saul
Sue Dixon
Carol Mansell

Acting Treasurer

PCC Secretary
Parish Safeguarding Officer
Health & Safety

2 Structure, Governance and management

PCC's are governed by two "Church of England Measures", the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. St Mary's Church attendees are encouraged to register on the Electoral Roll and welcome to stand for election to the PCC.

3 Objectives and activities

St Mary's PCC is part of the Church of England, and extracts the pertinent objects from the PCC Powers Measure. Main activities undertaken in relation to these objects:

- Regular public worship and Holy Communion
- The provision of sacred space for prayer and contemplation
- Pastoral work, including care of the sick and bereaved
- Christian teaching through sermons, courses and small group learning
- Taking of religious assemblies in schools
- Growth in Christian discipleship & formation
- Promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.
- Maintenance responsibilities for St Mary's Church, Parish Hall & Forge on Norton Green

4 Achievements and Performance

In 2022 regular patterns of worship included the 10.00am Thursday midweek communion, 11.00am Sunday parish communion, and a monthly 'Messy church' at 3.00pm every third Sunday – with wonderful crafts & dedicated commitment in our ministry to families. We continue to have significant pastoral contact through occasional offices, social events and outreach activities. During the year we had numerous baptisms, marriages, funerals in church, and funerals at the crem. Our Pastoral Team have benefited from training with the Guild of Health, and offered pastoral care, home visits and home communions throughout the year, superbly coordinated by Ruth Langford.

Activities at St Mary's Parish Hall & Forge, booked/administered by Sue Gardner, have provided a valuable source of income & strengthened community cohesion, including dance classes, bonsoi, ukelele, U3A, baby sensory, Scouts, Brownies and Guides. Sue's work as Parish Administrator is invaluable, providing consistency, welcome & knowledge to newcomers & church members throughout the year. A new regular monthly 'koinonia' parish lunch with fabulous food & hospitality, alongside weekly 'warm space' coffee & chat gatherings (from Autumn 2022) at the Forge, as well as the monthly Parish Walking group led by Mike Rawson has offered accessible, open, and sociable time for relationships to be deepened, spaces to be listened to & meaningful friendships to be shared.

After a period of teaching & preparation, three adults were confirmed and one was baptised by the Bishop of Durham at the Dawn Easter Vigil at Durham Cathedral, and three young people were confirmed at St Peter's Stockton in November. Our vicar Revd Martin Anderson served as Area Dean of Stockton to cover Revd Paul Neville's sabbatical from April to September, and continued to engage in wider ministry & training via St Ethelburga's, Reconcilers Together and Reconciliation initiatives UK. From September to November, we welcomed Ray Leonard on a parish placement whilst discerning and exploring a call to ordained ministry. After 6 years in a part-time voluntary capacity (as self-supporting minister), our curate Revd Catherine Walton moved from Norton and was licensed to the parishes of Burmoor, Penshaw & Shiney Row on 4th September 2022. Shelia Austin was re-licensed to both Norton parishes as Lay Funeral minister and continues to thrive in this ministry. Haydn Beckwith, having trained with Lindisfarne College of Theology, was welcomed & licensed as Licensed Lay Minister (LLM/Reader) on 30th October – the feast of All Saints.

We have good links with local schools and offer regular assemblies as well as worship in church every term. In May 2022 we were delighted to welcome Christian Life Preparatory School again from Texas,

with generous offers of hospitality from host homes across the parish. In August, we had a memorable visit from the Kilimatinde Trust, supporting the Diocese of the Rift Valley in Tanzania with a gift of £1000 - hearing stories from Rt. Revd John Lupaa and Mrs Devota Lupaa, and Venerable Canon Stephen Taylor from Canterbury Diocese.

Partnership working continues to be a positive aspect of St Mary's life. Through Norton Pockets of Nature Partnership repairs were made to the churchyard steps & trees maintained. The Love Norton Advent Window trail was superbly led by Louise Bradley & Mary Rawson promoted and assisted by Stockton Council, our Ward Councillors Steve Nelson & Lisa Evans, local schools, uniformed organisations, and supported by local businesses. Thanks to Louise and a wealth of volunteers, fantastic income generating & social events such as the summer fair & Christmas fair have been hugely successful. The St Mary's Beer Festival with Three Brothers Brewing in June 2022 attracted between 1200-1500 people, some of whom returned to book weddings & baptisms or began exploring their faith and attending worship.

St Mary's choir has ably supported regular services & festivals faithfully led by Alex Fishburn, Diane Fisher has consistently decorated the church with beautiful flower displays for a plethora of weddings and festivals, and Ian Saul as 'Acting Treasurer' has humbly managed our finances, pay roll and gift aid. Our Church Warden, PCC members and PCC Secretary have worked hard in ensuring that risk assessments, health & safety, safeguarding and coordination of regular services have been sustained. In 2022 the PCC committed to a Parish Share contribution of £55,000, whilst allocating £7,500 specifically for investment in future mission projects and seed-funding for Church growth-related work.

PCC appointed Louise Priestman as our new Quinquennial Inspecting Architect who completed a QI inspection in June 2022. The PCC meets regularly and seeks to meet all its statutory obligations, with a steadfast commitment in prayer and the practical outworking of our ongoing vision at St Mary's Norton - "Connecting with God, Loving our Neighbour, and Making Christ Known..."

5 Financial Review

2022 was a year of departures – the new Treasurer left during the year and our tenant at the forge has moved out meaning a valuable source of income has now stopped. Partly driven by high energy costs, St Mary's Church and Parish Hall recorded a deficit before depreciation of £4691. The Parish share was paid in full and remains by far the largest item of expense, accounting for over half of the routine work costs.

The PCC does not hold any funds as custodian trustee.

ST MARY THE VIRGIN, NORTON. PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS
	£	£	£
	2022	2021	
	2022	2021	
INCOMING RESOURCES			
Income from donors	38,241	3,776	42,017
Income from voluntary incoming resources	6,882	0	6,882
Income from fees and trading	35,237	0	35,237
Other ordinary incoming resources	6,431	0	6,431
Income from investments	0	233	233
Norton Parish Church Hall	0	15,191	15,191
TOTAL INCOMING RESOURCES	86,792	19,200	105,992
RESOURCES USED			
Grants to charities and mission	1,480	0	1,480
Routine work of St Mary's Church	62,696	6,169	68,865
Fees and trading expenditure	15,476	0	15,476
Sundry	297	0	297
Depreciation of fixed assets	1,924	3,960	5,884
St Mary's Church administration	12,280	0	12,280
Parish Groups	0	0	0
Norton Parish Church Hall	0	12,283	12,283
TOTAL RESOURCES USED	94,154	22,412	116,566
NET INCOMING(OUTGOING) RESOURCES	(7,363)	(3,212)	(10,575)
Transfers	0	0	0
NET MOVEMENT IN FUNDS	(7,363)	(3,212)	(10,575)
			19,093

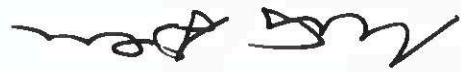
Note

ST MARY THE VIRGIN, NORTON, PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2022

Note	2022	2021
FIXED ASSETS		
Tangible Fixed Assets	362,964	368,848
CURRENT ASSETS		
Debtors	1,501	4,398
Short Term Deposits	17,180	16,957
Cash at Bank and in Hand	28,819	28,255
Parish Hall operation	34,443	31,535
	<u>81,942</u>	<u>81,146</u>
LIABILITIES		
Creditors: amounts falling due within one year	(9,529)	(4,043)
NET CURRENT ASSETS	<u>72,413</u>	<u>77,103</u>
NET ASSETS	<u>435,377</u>	<u>445,951</u>
REPRESENTED BY FUNDS		
Unrestricted	55,714	63,077
Restricted	50,981	50,232
Restricted(Property)	<u>328,682</u>	<u>332,642</u>
	<u>435,377</u>	<u>445,951</u>

Approved by the Parochial Church Council on 30/04/23 and signed on its behalf by:



The Rev M Anderson (Chairman)



I. Saul (Hon. Treasurer)

The notes on the accompanying sheets form part of these accounts

ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005. 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 full accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Restricted funds represent a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may be expended only 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 a separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable; interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources used

Grants and other donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts, in accordance with section 96(2)(a) of the Charities Act 1993

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently, no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

The freehold land and buildings comprise Norton Parish Church Hall and the Forge. The Net Book Value is based on the valuation carried out by the Ecclesiastical Insurance Group surveyor on 18th January 2006.

Depreciation is provided at an annual rate of 1% on cost, in order to write off the value of the properties over their expected useful life.

ST MARY THE VIRGIN, NORTON, PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

2 INCOMING RESOURCES

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS
2021	2022	2022	2021
2a Incoming resources from donors			
Planned Giving	22,417	0	22,417
Income Tax recovered	4,897	0	4,897
Collections & plate at all services	10,065	0	10,065
Rent Darlington Lane	0	3,776	3,776
Donations	862	0	862
	38,241	3,776	42,017
2b Other voluntary incoming resources			
Legacies	0	0	0
Fund raising for St Mary's	6,804	0	6,804
Dedicated plate	78	0	78
	6,882	0	6,882
2c Income from fees and trading			
Fees	34,401	0	34,401
Teas & coffees	837	0	837
	35,237	0	35,237
2d Other ordinary incoming resources			
Forge Rent	3,820	0	3,820
Sundry Income	201	0	201
Grants	2,411	0	2,411
	6,431	0	6,431
2e Income from investments			
Dividends and interest	0	233	233
	0	233	233
2f Norton Parish Church Hall			
	0	15,191	15,191
	0	15,191	15,191
TOTAL INCOMING RESOURCES	86,792	19,200	105,992
	86,792	19,200	125,706

ST MARY THE VIRGIN, NORTON, PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

3 RESOURCES USED

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
3a Grants to charities and mission	£	£	£	
Donations from dedicated plate/charity appeals	1,480	0	1,480	0
3b Routine work of St Mary's Church	48,567	0	48,567	47,382
Ministry - Parish share	975	0	975	180
-Clergy working expenses	426	0	426	390
-Clergy housing	1,778	0	1,778	286
-Mission Materials	6,775	5,274	12,049	8,357
St Mary's running costs	3,341	895	4,235	1,809
Church repairs & maintenance	267	0	267	159
Cost of worship/services	15,476	0	15,476	14,218
Fees	0	0	0	10
Youth Work activities	567	0	567	372
Forge running costs	297	0	297	330
Sundry & hospitality	1,924	3,960	5,884	5,884
Depreciation-Forge & Parish Hall	80,394	10,129	90,523	79,377
3c St Mary's Church administration	8,402	0	8,402	10,466
Parish administrator	2,384	0	2,384	1,929
Copying and general admin	475	0	475	1,048
Fees and licences	1,020	0	1,020	1,020
Independent examiner's fees	12,280	0	12,280	14,462
3d Norton Parish Church Hall	0	12,283	12,283	12,773
TOTAL RESOURCES USED	94,154	22,412	116,566	106,612

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

4 FIXED ASSETS FOR USE BY THE PCC

4a Tangible Fixed Assets

Freehold land and buildings	Fixtures & fittings	TOTAL
£	£	£
362,897	5,951	368,848
0	0	0
5,553	331	5,884
357,344	5,620	362,964

Valuation as at 1st January 2022
 Additions during the year
 Depreciation - charge for the year
 Net Book Value at 31st December 2022

The freehold land and buildings comprise Norton Parish Church Hall and the Forge. The Net Book Value is based on the valuation carried out by the Ecclesiastical Insurance Group surveyor on 18th January 2006. Depreciation is calculated to write off the value of the properties over their expected useful life.

4b Investments

The PCC owns no investments other than those held in Permanent Endowment Funds. These are not available for realisation, under the terms of the trusts, so valuations are not included.

5 Analysis of Net Assets by Fund at 31 December 2022

Unrestricted Funds	Restricted Funds	TOTAL FUNDS	2022	2021
£	£	£	£	£
5,620	328,682	334,302	338,593	
59,623	50,981	110,604	111,402	
(9,529)	0	(9,529)	(4,043)	
55,714	379,663	435,377	445,951	

Fixed Assets
 Current Assets
 Current Liabilities

ST MARY THE VIRGIN, NORTON, PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

6 DEBTORS AND PREPAYMENTS

Grant Claim - VAT	299	£
PAYE/NIC	0	£
Prepayment of church security	0	£
Music Licence	263	£
Parish Hall	438	£
Income Tax recovered on Gift Aided giving	500	£
Accrued Income	0	£
	1,986	£
	785	£
	251	£
	544	£
	82	£
	318	£
	£	£
	2022	2021
	1,501	4,398

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

Forge Heading	101	£
Clergy Housing	181	£
Dedicated plate	217	£
Cost of fees	248	£
PAYE/NIC	30	£
Church gas, electricity and telephone	3,606	£
Church security	87	£
Mission	43	£
Independent Examiner	1,020	£
Grants - warm spaces initiative	2,847	£
Fees prepaid for following year	1,150	£
	1,200	£
	437	£
	1,020	£
	0	£
	0	£
	1,034	£
	0	£
	0	£
	143	£
	170	£
	39	£
	£	£
	2022	2021
	9,529	4,043

8 NORTON PARISH CHURCH HALL

The accounts for Norton Parish Church Hall are produced by the Parish administrator. The Hall accounts are, therefore, not included in full but the overall figures for accumulated funds, income and expenditure are incorporated into these accounts. Funds are held independently within bank accounts in the name of Norton Parish Hall for capital and maintenance work but under the overall control of St Mary's PCC. Copies of the Hall accounts are readily available on request.

9 STAFF COSTS

The PCC employs a part time administrator. The cost of wages is included in note 3.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

10 FUND DETAILS

10a Unrestricted Funds		10b Restricted Funds	
Name of Fund		Name of Fund	
General Purposes Fund		Newby Bequest	
Choir Fund		Trust 258/(changed from endowment)	
Harvest £10 Challenge		Trust 258/7(changed from endowment)	
Magazine Fund		Church Organ Maintenance and Repair	
		Darlington Lane Rent	
		St Mary's Parish Church Hall	
		Freehold Property	
U		Bookvalue	
Cash flow management			
Des		R	
Choir and music in church		Church repairs/improvement	
Des		R	
Presentational equipment		Chancel Maintenance	
Des		R	
Magazine support		Churchyard Maintenance	
		R	
		Church Organ Upkeep	
		R	
		Church Building Maintenance	
		R	
		Accumulated funds	
		50,981	
		328,682	
		379,663	
Balance		377,321	
at 31.12.21			
£			
56,028			
577			
3,449			
3,023			
63,077			