



**Annual Report
and
Financial Statements
of the
Parochial Church Council
of the Parish of St Mary the Virgin
Prittlewell**

Registered Charity Number 1131704

for the year ended 31 December 2021

Incumbent:
The Reverend Paul Mackay

The Vicarage
489 Victoria Avenue
Southend on Sea
Essex
SS2 6NL

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St Mary the Virgin Prittlewell Parochial Church Council

Name and Address

The Parochial Church Council of the
Ecclesiastical Parish of St Mary the Virgin, Prittlewell
East Street
Prittlewell
Southend on Sea
SS2 6LQ

Legal Status

The Parochial Church Council (PCC) is registered as a charity with the Charity Commission for England and Wales under charity registration number 1131704 and is a Body Corporate under the "Parochial Church Councils (Powers) Measure 1956".

Current Accounts

Santander UK plc
Bridle Road, Bootle
Merseyside
G1R 0AA

Unity Trust Bank
4 Brindley Place
Birmingham
B1 2JB

Lawyers

Winckworth Sherwood
Minerva House
5 Montagu Close
London
SE1 9BB

BTMK Solicitors
19 Clifftown Road
Southend-on-sea
SS1 1AB

Deposit Account

CCLA Investment Management Ltd
The CBF Church of England Funds
80 Cheapside
London
EC2V 6DZ

Architect

Purcell
St Mary's Hall
Rawstorn Road
Colchester
CO3 3JH

Independent Examiner

Rickard Luckin Limited
Chartered Accountants
Phoenix House
Suite 8
Christopher Martin Road
Basildon
SS14 3EZ

Administrative Information

St Mary's Church is situated in Prittlewell, Southend-on-Sea. It is part of the Diocese of Chelmsford within the Church of England. The correspondence address is East Street, Prittlewell, SS2 6LQ.

PCC members and Charity Trustees

Those who served at any time from 1st January 2021 until the date this report was approved are:

Incumbent:	Rev Paul Mackay	Chair
Associate Priest:	Rev Jacky Lindoe	
Churchwardens (2):	Mr Keith Turner One vacancy	Vice-chair
Representatives on the Deanery Synod (3):	Mrs Teresa Church Mr Peter Sloman Mr John Tipping (PCC Treasurer)	
Elected members (9):	Mr Richard Anderson Mr Philip Briant (elected 9/5/21) Mrs Marianne Fowle Mr Robert Harvey Mrs Patricia Johnson Dr Christiane Korsten Mrs Melanie van Looy Mrs Wendy Perry One vacancy	
In attendance at meetings:	Miss Lois Blakey (Children & Families Worker) Mrs Sue Mackay (PCC Secretary)	

Objectives and Activities

St Mary's PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social, and ecumenical.

The Trustees paid due regard to guidance issued by the Charity Commission for England and Wales in deciding what activities the Charity should undertake.

Achievements and Performance

The aims and objectives of St Mary the Virgin Church, Prittlewell, and members of the Christian community there, include:

Regular public worship
Provision of accessible public sacred space for prayer and reflection
The promotion and teaching of Christianity
Engagement with the local community
Provision of pastoral care and support
Work with local schools, in particular St Mary's Church of England Primary School, and with uniformed organisations
Support of other charities at home and abroad.

These aims and objectives are fulfilled normally in the following ways (see below), however many of them have been severely affected by the global pandemic during 2020/1. The church itself has been closed during the week and all worship was suspended in the church at different times in the spring of 2021 following national and local guidelines; this once again affected all baptisms, weddings and funerals. The numbers that could attend services was restricted as was all congregational singing which meant that most weddings were cancelled/postponed whilst the numbers of baptisms also diminished. However, in the autumn restrictions eased and so weddings that had been postponed were able to happen relatively normally.

These closures and restrictions, however, did not mean that Christian worship within the church community and parish came to an end. We continued with on-line streamed services via Zoom and recorded services and distributed them via YouTube and Vimeo. We also shared information via Facebook and regular information emails, with those on the electoral roll or those considered to be members of the church family.

The following is given as an outline of our 'normal' regular activities and incorporates some of the changes throughout the year.

When able, the largely Norman church of St Mary the Virgin is open to the public for both the conduct of acts of worship and to provide a still and beautiful place for reflection, prayer and exploration. When possible, groups from local schools, historical societies, uniformed organisations and community groups, as well as individuals, were able to visit the church by appointment.

Acts of worship are normally conducted each Sunday morning and evening every week, and at various times on other days of the week, as well as numerous occasional offices (marriages, baptisms and funerals).

Support is given to those attending worship/visiting the church with physical or mental disabilities. Large print service books, equipment to help those with hearing difficulties, and disabled toilet facilities continue to be provided.

A well-established Saturday morning bell-ringing school is normally held in the church tower, teaching many people of mixed ages the skills of campanology, being drawn from a wide area, this sadly was not able to operate for much of 2021.

The churchyard provides people with a green space in a busy built-up area which we ensure is well maintained and cared for, we have 'experimented' with a 'wild meadow' area in order to promote a 'natural environment' for animals and plant life.

Pastoral care initiatives are overseen by both clergy and laity amongst the people of the community, comprising friendship visits, bereavement support, marriage preparation and guidance, care for the sick and dying, and administration of the sacraments to the housebound and ill. During the pandemic a network of people was set up to regularly contact all members of the church, especially those without access to the internet.

Social events (such as a quiz night and meals) are organised and offered to members of the congregation and wider community.

Work with young people included visits of clergy and our Children and Families Worker to local schools and the facilitating of school visits to the Church. Acts of worship were conducted for St Marys Primary School, and teaching which spanned religious, historical, social and moral issues was delivered. A number of members of the congregation supported the Church of England Primary School of St Mary's as Governors. Uniformed Groups (Rainbows, Brownies, Beavers, Cubs and Scouts) were visited and partly staffed by members of the church community, and church hall meeting space was provided free of charge for these church-sponsored groups. The Children and Families Worker runs our Junior Church which has grown in popularity and has organised a number of youth themed events during the year in the church and grounds and at the school.

Charitable giving and fundraising events were impacted during this year but we were able in the late autumn to provide a venue for two concerts. We would normally provide financial support to many organisations and charities, including the Children's Society, Christian Aid, HARP (a local homelessness project), Fairhavens/Little Havens Hospices and the Church Mission Society. Tinned goods were collected at Harvest Festival and donated to the local Foodbank, and toys at a special December Service, which were then donated to a local community group.

The church's environmental policy continued to provide a framework against which to consider the environmental impact of our activities. The church is an affiliated member of the Fair Trade Foundation and uses fair trade products when offering refreshments and is a living wage employer.

In the parish a Lent Course provided teaching and opportunities for discussion on religious themes and we held a number of 24 Hours of Prayer events both in the church and facilitated people to do this in their own homes. Normally two house groups and a prayer group would operate based in people's homes, and would meet regularly, allowing for individuals wanting to pray and study with others on a regular basis. Bible Study notes are made available to those members of the congregation who would wish to receive them.

Our church halls would normally provide space for numerous local groups and clubs. However, during 2020/1 some of these groups have ceased to operate and public events were curtailed so we will be looking to reconsider the use of our halls in 2022.

Good links were maintained with the neighbouring Royal Naval Association (the incumbent is their chaplain), Southend Police Station (the incumbent and Associate Minister are their chaplains), and the Mayor's office, with the Mayor (the incumbent was appointed mayors chaplain for the year from May 2020), and the local MP, attending a number of events and services during the year.

Our Memorial Garden for the interment of ashes continues to be used and is seen to be a valued part of the churchyard.

Current Priorities and Future Developments

Following the 2018 quinquennial report, a schedule of repairs and maintenance was drawn up. This is being considered alongside possible internal alterations to the church building, so that it may retain its distinctive character but also become a more flexible space for worship and other activities and meetings. A group has been set up by the PCC in order to consider this and we began consultations with our Architect. This has progressed slowly but we hope in 2022 to bring to conclusion the removal of a few pews near to the chancel steps creating an environment for broader church use.

Part of one of our church halls has become available following the closure of a 'Men's club/snooker hall' and so we will during 2022 look to refurbish this space and consider its future use.

Financial review

In 2021 the total income from all sources was £463,716 (£334,001 - 2020) of which £250,988 was from legacies. The pandemic has placed strains on our incoming resources whilst expenditure has to be maintained in relation to running a historic building. The Listed Places of Worship VAT scheme whereby VAT may be reclaimed on certain qualifying expenditure is extremely valuable.

- Income from commercial property rents is holding up as businesses start to get back to normality following the pandemic;
- Income from halls has increased by £2,683 during the year;
- The final instalments of a generous legacy were received from the late Tony Swift's estate which will be used towards fabric and young persons work. In addition to this a legacy of £10,055 was received from the estate of the late Pat Conoley
- Gift aid continues to be a valuable source of income.

Expenditure in 2021 amounted to £283,310 (£270,236 - 2020).

- The Parish Share payable to the Chelmsford Diocesan Board of Finance in the sum of £71,158 was paid in full showing the parish's commitment to diocesan ministry and other costs;
- The Parish made missionary and charitable donations during the year amounting to £1,412 compared to £1,932 the previous year. Due to the pressure on financial resources

it was not possible to donate the usual 10% of our giving income to charities. We hope to rectify this as soon as possible;

- In 2021 £40,626 was spent on installing the new fire detection system;
- In 2021 £16,637 was spent on the churchyard for improvements and continued maintenance of this lovely area;
- We continue to manage our costs carefully. A number of energy suppliers were due for contract renewal during the year and we used various energy brokers to secure good deals with regard to tariffs.

Our Balance Sheet appears strong in terms of cash reserves but most of this is tied up in restricted funds which can only be used for specific purposes. Our General Fund, which covers the church's day to day running costs, was £35,588 in credit at year end and we will need to focus on maintaining income for this fund during 2022.

Reserves policy

Periodically the PCC reviews its unrestricted reserves. The balances held in designated Funds are reviewed, aiming to make the best possible use of Charity money. Monies under PCC control are used in compliance with the objects of the PCC, and with current guidance from the Charity Commission for England and Wales on using Charitable Funds. Restricted reserves are only used in compliance with the stated wishes of the donors.

Risk management

Potential adversities may be categorised according to their combined risk/impact potential. Those with a high risk but low impact are set at one end of the scale, with low risk/high impact at the opposite end. Both parameters are important and both risk and impact should be minimised.

Financial risks are a reduction in income and/or an increase in costs. Both have the potential to have a major impact on the capacity of St Mary's Church to continue all her present activities and functions.

Over 2021 unrestricted non-investment income has remained more or less stable. The Parish is fortunate in having a number of income strands which are independent of congregational giving. However due to the pandemic this income has been put under enormous strain. We consider that in the medium term income levels will return to normal levels and this is proving to slowly be the case.

It is difficult to assess what the impact would be of a significant decrease in congregational giving without quantifying the decrease. The risk of any decrease is probably correctly judged as medium (given the current financial state of the UK) and the impact it would have can only be judged as high. The PCC is well aware of the need to raise funds from elsewhere as well.

The PCC is aware of the danger inherent in having organisational knowledge (of how to run the component parts of the church) residing in a limited number of people. The PCC is actively seeking to reduce the risk (high to medium at present) by popularising the 'every member ministry' concept, and by increasing transparency and openness. Within the PCC itself a recent innovation has made one PCC Standing Committee position tenable for only one year at a time. This will allow PCC members wider experience of church governance.

Physical risks, to people, are judged low, but would have a high impact if they materialised. St Mary's carries an appropriate level of insurance for both public, employees and volunteers. Other risks are also recognised: the protection of children and vulnerable adults is taken seriously, and St Mary's complies with the relevant Diocesan Policies. The PCC is working towards lower risk/impact potential, not just financial, but across all areas.

A fire detection system was installed in church in early 2021 this now gives valuable protection to our ancient church including monitoring out of hours. As a result of this installation, Ecclesiastical Insurance has provided a discount on church insurance premiums.

Structure Governance and Management

The method of appointment for Parochial Church Council members is set out in Church Representation Rules. The PCC looks after the general running of the Church and oversees the finances.

St Mary's PCC consists of the Vicar, 1 Associate Minister/Priest, 2 Churchwardens (currently 1 vacancy), 3 Deanery Synod Representatives, and 9 elected Lay Members. The Deanery Synod Representatives, (in addition to their general PCC responsibilities) attend meetings with clergy and PCC representatives from other churches, to help to support and further the mission of the Anglican churches within the Southend Deanery and the wider Diocese. All members must be nominated and elected at the Annual Parochial Church Meeting (APCM) before they can serve on the PCC, except the Vicar, ex officio members and any members subsequently co-opted.

Parochial Church Councillors are elected annually and the terms of office are staggered. They serve for a period of three years and may then seek re-election for a further three-year period. After six consecutive years they are required to stand down for at least one year before seeking re-election. Churchwardens are elected annually but can serve up to six years consecutively. Deanery Synod Representatives are elected for three years at a time and may serve for a maximum of six consecutive years. The PCC Secretary and the Treasurer are appointed from within the PCC or from the general church membership.

All Parochial Church Councillors are required to be on the Church electoral roll and should be communicant members of the Church of England. Members of the congregation are encouraged to stand for election to the PCC.

The PCC operates through its committees and working groups which meet between full meetings of the PCC. St Mary's has the following:

Standing Committee - This is the only committee required by law. It has the power to transact the business of the PCC between meetings, subject to any directions given by the PCC. It is responsible for the properties in the Parish Property Portfolio.

Pastoral Care – Headed up by the Associate Minister, this group, when able, attends to visiting housebound or sick parishioners in their homes or in hospital, including taking Communion.

Social - Organises Christian fellowship events.

Church Attendance

There are 110 parishioners on the Church Electoral Roll (2020: 113), of whom 63 are not resident in the Parish (2020: 67).

Safeguarding of Children and Vulnerable Adults

Miss Lois Blakey acts as the parish's Safeguarding Officer. The PCC takes very seriously its responsibilities under various safeguarding legislation. Miss Blakey organises regular safeguarding training sessions for new PCC members and guidance is given by the Diocese of Chelmsford where necessary.

The PCC has complied with the duty under section 5 of the "Safeguarding and Clergy Discipline Measure 2016" which is to have regard to the House of Bishop's guidance on safeguarding children and vulnerable adults.

A handwritten signature in black ink, appearing to read 'Paul Mackay', with a stylized flourish at the end.

Approved by the Parochial Church Council as Trustees on 16th March 2022 and signed on their behalf by The Rev'd Paul Mackay (PCC Chair).

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31st December 2021

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2021 £	TOTAL 2020 £
	Note					
Voluntary income	3a	56,976	240,973	-	297,949	188,998
Activities for generating funds	3b	1,323	-	-	1,323	2,853
Church activities	3c	21,269	-	-	21,269	19,562
Income from investments	3d	125,067	-	-	125,067	114,565
Other income	3e	118	17,990	-	18,108	8,023
TOTAL INCOME		204,753	258,963	-	463,716	334,001
<u>EXPENDITURE</u>						
Church Activities	4a	162,316	119,194	-	281,510	268,236
Governance Costs	4b	1,800	-	-	1,800	2,000
		164,116	119,194	-	283,310	270,236
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS		40,637	139,769	-	180,406	63,765
NET GAIN ON INVESTMENTS		-	-	-	-	177
NET INCOME/(EXPENDITURE)		40,637	139,769	-	180,406	63,942
TRANSFERS BETWEEN FUNDS		-	-	-	-	-
NET MOVEMENT IN FUNDS		40,637	139,769	-	180,406	63,942
Total funds brought forward		1,250,890	83,956	-	1,334,846	1,270,904
Total funds carried forward		1,291,527	223,725	-	1,515,252	1,334,846

BALANCE SHEET AS AT 31st December 2021

		2021 £	2020 £
	Note		
FIXED ASSETS			
Tangible	5	105,639	100,000
Investments	6	1,150,300	1,150,300
		<hr/>	<hr/>
CURRENT ASSETS			
Stock	7	303	335
Debtors and Prepayments	8	39,317	25,107
Cash at bank and in hand		234,803	77,560
		<hr/>	<hr/>
		274,423	103,002
LIABILITIES			
Creditors - amounts falling due within one year	9	15,110	18,456
		<hr/>	<hr/>
NET CURRENT ASSETS/(LIABILITIES)		259,313	84,546
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,515,252	1,334,846
		<hr/>	<hr/>
TOTAL NET ASSETS		1,515,252	1,334,846
		<hr/>	<hr/>
PARISH FUNDS			
Unrestricted - General		35,588	590
Unrestricted - Property		1,250,300	1,250,300
Unrestricted - Equipment Reserve		5,639	
Restricted		223,725	83,956
Endowment			
		<hr/>	<hr/>
		1,515,252	1,334,846
		<hr/>	<hr/>



Approved by the Parochial Church Council as Trustees on 16th March 2022 and signed on their behalf by John Tipping F.C.C.A. (Honorary Treasurer)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. Basis of Preparation

Basis of Accounting

- The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Second Edition)' and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.
- "The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Second Edition)' rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn."
- The Trustees consider that there are no material uncertainties about the PCC's ability to continue and accordingly the accounts have been prepared on a going concern basis.

2. Principal Accounting Policies

Incoming resources

- Incoming resources are included in the Statement of Financial Activities when the PCC has entitlement to the benefit of the resources, the inflow of economic benefit is probable and the monetary value can be measured with sufficient reliability.
- 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 additional income.
- Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.
- Grants and specific donations are included in the SOFA when any preconditions preventing their use by the PCC have been met.
- The income from charitable activities is accounted for gross of associated costs.
- Rental income from letting is accounted for when due.
- Investment income is included when receivable.

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 recognized in the accounts when a commitment has been made externally and there are no preconditions still to be met for entitlement to the grant that remain within the control of the PCC.
- Governance costs include costs of the preparation and examination of statutory accounts, the cost of trustee meetings and cost of any legal advice on governance or constitutional matters.

Fixed assets

Consecrated land and buildings and movable Church furnishings

- Consecrated and beneficed property is excluded from the accounts by Section 11 (2) of the Charities Act 2011. No value is placed on movable Church furnishings that may be considered inalienable or historic assets held by the churchwardens on special trust for the PCC and/or which may not be disposed of without grant of a faculty. The cost and complexity of obtaining a value for such assets is regarded as disproportionate to the benefit likely to be derived by users of these accounts. All expenditure incurred during the year on consecrated or benefice buildings and movable Church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.
- The net book value of St. Mary's Hall, the Guild Hall and 69 Glenwood Avenue are based on an independent valuation carried out in October 1997. The ground lease at 69 Glenwood Avenue relates to property originally acquired as accommodation for curates of the parish.
- The freehold property at 27 Tickfield Avenue was also originally purchased as accommodation for a curate of the parish. The property has been occupied by a tenant for more than ten years. It is no longer used in connection with the principal activity of the parish.
- The properties in Broadway were a legacy received in 2017 and valued as at 31 December 2017.
- Freehold properties held for investment or charitable trading purposes are included in the balance sheet at the amount determined by independent valuation carried out in October 1997.
- No depreciation is provided against land and buildings held for investment or charitable trading purposes.

Other fixtures, fittings and office equipment

- Individual items of equipment with a purchase price of £5,000 or less are written off when the asset is acquired, as is expenditure relating to repair, replacement or renewal of existing assets. The only item in this category included as a Fixed Asset in these accounts is a new photocopier purchased in December 2021 at a cost of £5,639.

Investments

- The Tithe Chancel Trust was a permanent endowment fund that allows income to be spent on Chancel repairs and insurance. It was held by Chelmsford Diocesan Board of Finance (CDBF), as Custodian Trustee. As the Trust was a small trust as defined by legislation, the PCC was able to apply to the CDBF for the funds to be paid to the Parish which it did and these funds have now been credited to the new Fabric Fund.

Debtors and Prepayments

- Debtors are initially included at the settlement amount due and are subsequently measured at the cash or other consideration due.

Creditors

- Creditors are included at the settlement amount due.

3. Income and Endowments

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
3a Voluntary income				
Planned Giving	29,105	-	29,105	29,397
Service Collections	7,180	-	7,180	4,855
Donations	2,618	40	2,658	10,896
Gift Aid Tax recovered	8,018	-	8,018	7,850
Legacies	10,055	240,933	250,988	76,000
Grants				60,000
	<u>56,976</u>	<u>240,973</u>	<u>297,949</u>	<u>188,998</u>
3b Activities for generating funds				
Fairtrade Sales	1,323	-	1,323	1,492
Social Events	-	-	-	1,050
Other Fundraising Events	-	-	-	311
	<u>1,323</u>	<u>-</u>	<u>1,323</u>	<u>2,853</u>
3c Church Activities				
Sunday coffee	318	-	318	327
Wedding fees	2,684	-	2,684	1,085
Funeral fees	1,507	-	1,507	1,449
Card and Book sales	68	-	68	10
Votive Candle sales	170	-	170	237
Men's Club income	1,400	-	1,400	3,800
St Mary's Hall income	12,288	-	12,288	9,030
Guild Hall income	2,660	-	2,660	3,235
Spiritual growth	174	-	174	345
Charitable activities				44
	<u>21,269</u>	<u>-</u>	<u>21,269</u>	<u>19,562</u>
3d Income from investments				
Interest	37	-	37	146
Rent	125,030	-	125,030	114,419
	<u>125,067</u>	<u>-</u>	<u>125,067</u>	<u>114,565</u>
3e Other income				
Furlough	-	-	-	3,623
Insurance claims	-	8,918	8,918	-
Listed places of worship grant scheme	118	9,072	9,190	4,400
	<u>118</u>	<u>17,990</u>	<u>18,108</u>	<u>8,023</u>
TOTAL INCOME	<u>204,753</u>	<u>258,963</u>	<u>463,716</u>	<u>334,001</u>

4. Resources Expended

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
4a Church Activities				
Social Events	-	-	-	615
Missionary and Charitable giving	1,412	-	1,412	1,932
Diocesan parish share	71,158	-	71,158	73,496
Salaries	10,963	29,818	40,781	62,617
Payroll costs	132	-	132	165
Organist fees and expenses	1,830	-	1,830	3,052
Vicarage expenses	272	-	272	419
Sundry administrative costs	408	-	408	584
Incumbent expenses	3,585	-	3,585	5,547
Assistant clergy expenses	309	-	309	115
Children and Family Worker expenses	-	2,607	2,607	2,105
Spiritual growth	174	-	174	173
Prayer course	-	-	-	9
Bad Debts	-	-	-	481
Provision for Doubtful debts	-	-	-	9,789
Churchyard	16,637	-	16,637	4,104
Fire detection system installation	-	40,626	40,626	-
Church Fire Monitoring & Maintenance	-	3,008	3,008	-
Church re-ordering project	-	4,420	4,420	1,220
Church - Insurance	-	5,973	5,973	5,811
Church - Telephone & Broadband	999	-	999	1,296
Organ / Piano - Tuning & Repairs	548	388	936	976
Church Music - General Costs	637	-	637	629
Church - Routine Repairs & Renewals	-	7,551	7,551	15,158
Church - Cleaning	2,705	-	2,705	787
Church - Other Operating Expenses	8,705	981	9,686	6,046
Church - refuse collection	3,445	-	3,445	2,808
Upkeep of Services	1,520	999	2,519	1,630
Office & Computing	4,819	-	4,819	6,242
Printing & Stationery	1,928	-	1,928	2,887
Photocopier Costs	625	-	625	1,504
Church - Electricity	2,007	-	2,007	2,305
Church - Gas	5,718	-	5,718	3,692
Church - Water & Sewerage	197	-	197	103
Church - Gas Service Costs	1,197	-	1,197	605
Publications & Books	179	-	179	430
Bank fees	300	-	300	296

4. Resources Expended (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
Fairtrade Stall supplies	958	-	958	1,476
St. Mary's Hall - Electricity	1,667	-	1,667	2,268
St. Mary's Hall Gas	71	-	71	
St. Mary's Hall - Water & Sewerage	203	-	203	111
St. Mary's Hall - Insurance	-	1,479	1,479	1,734
St. Mary's Hall - Cleaning	1,455	-	1,455	894
St. Mary's Hall - Routine Repairs etc	2,287	14,293	16,580	2,072
Guild Hall - Gas	883	-	883	359
Guild Hall - Electricity	281	-	281	336
Guild Hall - Water & Sewerage	67	-	67	102
Guild Hall - Insurance	-	1,154	1,154	1,177
Guild Hall - Cleaning	457	-	457	760
Guild Hall - Routine Repairs etc	278	2,415	2,693	1,025
Tickfield - Insurance	417	-	417	
Tickfield - Repairs & Maintenance	180	-	180	434
Tickfield - Property management costs	706	-	706	705
Commercial Property expenses	9,395	-	9,395	26,210
Sunday coffee supplies	198	-	198	124
Other Professional Fees - church	40	-	40	1,348
Other professional fees - other PCC property	-	-	-	3
Security Systems	364	3,482	3,846	7,470
	<u>162,316</u>	<u>119,194</u>	<u>281,510</u>	<u>268,236</u>
4b Governance Costs				
Independent Examination fees	1,800	-	1,800	2,000
	<u>1,800</u>	<u>-</u>	<u>1,800</u>	<u>2,000</u>
TOTAL RESOURCES EXPENDED	<u>164,116</u>	<u>119,194</u>	<u>283,310</u>	<u>270,236</u>

5. Tangible Fixed Assets

	2021 £	2020 £
Guild Hall	40,000	40,000
St Mary's Hall	60,000	60,000
Equipment	5,639	-
	<u>105,639</u>	<u>100,000</u>

The net book value of St Mary's Hall and the Guild Hall are based on an independent valuation carried out in October 1997. The equipment relates to a new photocopier purchased in December 2021. Depreciation will be charged from January 2022 on a straight line basis to as to write the cost off over a five year period.

6. Investments

	Value as at 1 Jan 2021 £	Value as at 31 Dec 2021 £
27 Tickfield Avenue	80,000	80,000
69 Glenwood Avenue	300	300
86-88 Broadway	450,000	450,000
59-61 Broadway	620,000	620,000
TOTAL	1,150,300	1,150,300

The value of 69 Glenwood Avenue is based on an independent valuation carried out in October 1997. The ground lease at 69 Glenwood Avenue relates to property originally acquired as accommodation for curates of the parish.

The freehold property at 27 Tickfield Avenue was also originally purchased as accommodation for a curate of the parish. The property has been occupied by a tenant for many years. It is no longer used in connection with the principal activity of the parish.

The properties in Broadway were a legacy received in 2017 and valued as at 31st December 2017.

7. Stock

Stock held relates to the fairtrade sales stall and is valued at the lower of cost and net realisable value.

8. Debtors and Prepayments

	2021 £	2020 £
Commercial properties rent	20,367	12,500
Commercial properties agent	10,000	-
St Mary's Hall	5,690	3,945
Guild Hall	2,440	120
Gift Aid recoverable	733	705
Listed Places of worship VAT scheme	87	111
Other debtors	-	41
Prepayments	-	7,685
	<hr/> 39,317	<hr/> 25,107

9. Liabilities

	2021 £	2020 £
Accruals & Creditors due within one year	15,110	18,456

10. Trustee expenses

- Expenses of £2,834 (2020 - £2,925) were reimbursed by the charity to four Trustees (2020 - four Trustees) covering office operating costs, travelling and similar costs.

11. Trustee remuneration

- Remuneration was charged in the accounts in respect of services of supplied during the year to the following Trustee:

Mrs M van Looy (Organist and Director of Music) - £1,830. (2020 - £3,000)

12. Related Party transactions

- Mrs Sue Mackay was paid £4,309 (2020 - £5,186) for her services as PCC secretary and for giving other secretarial support to the Incumbent;
- Mrs Christina Turner was paid £6,545 (2020 - £6,255) for administration services in the parish office;
- The PCC is managing trustee of the "Prittlewell Church of England school Charity" (PCEC) commonly known as the "Ameris Trust". The Trust made no grants to the PCC in 2021 (2020 - £60,000).

13. Staff Costs

- The average number of employees during the year was two with a full time equivalent figure of 1.4. No employees received employee benefits of more than £60,000.

	2021 £	2020 £
Salaries	39,387	55,342
Pension costs	1,394	1,781
Redundancy costs	-	5,494
	<hr/>	<hr/>
	40,781	62,617
	<hr/>	<hr/>

The PCC is a participator in the Church of England Pensions Board scheme.

14. Summary of Assets by Fund

	Unrestricted funds £	Restricted funds £	Endowment funds £	TOTAL £	2020 £
Tangible Fixed Assets	105,639	-	-	105,639	100,000
Investments	1,150,300	-	-	1,150,300	1,150,300
Current Assets	48,235	226,188	-	274,423	103,002
Amounts falling due within one year	(12,647)	(2,463)	-	(15,110)	(18,456)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,291,527	223,725	-	1,515,252	1,334,846

15. Missionary and Charitable Giving

	£
Children's Society	920
Little Heroes ASD Support	42
St Francis Hospice	74
Havens Hospice	34
Friends of Essex Churches	100
Trust Links	42
Trinity Methodist Church Christmas Appeal	200
	<hr/>
	1,412

16. Fund Accounting

- **Unrestricted funds** comprise those funds which the Trustees are free to use in accordance with the charitable objects. General funds which can be used for ordinary purposes of the PCC Funds designated for a particular purpose by the PCC are also unrestricted. Designated funds have been created for the following purposes:

Properties

This represents the various properties shown in the balance sheet under tangible fixed assets and investment properties of which the PCC is managing trustee and the Chelmsford Diocesan Board of Finance is custodian trustee.

Equipment Reserve

This fund relates to office equipment which has been capitalised and will be written off over a number of years.

- **Restricted funds** comprise of funds raised for and their use restricted to a specific purpose or donations subject to imposed donor conditions. 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.

Main Roof Repairs and Heal Roof Repairs

These funds are held to cover the costs of any maintenance and repairs to the church roofs.

Organ Upkeep

This relates specifically to organ upkeep. The fund is now exhausted and organ upkeep will be covered as a general fund cost in future.

P. Spenceley Altar Linen & Bells

This fund covers the cost of altar linen and small costs relating to the bells and has now been exhausted.

Fabric Fund

This fund was created in 2021 following the selling of the endowment with the Chelmsford Diocesan Board of Finance and crediting the proceeds to this fund. The fund also benefited from a legacy from the late Tony Swift. The fund is used to maintain church and ancillary buildings.

Tony Swift Young Persons Fund

This fund was created in 2021 following a legacy from the late Tony Swift. It is for the benefit of young people work in the church and is currently funding the salary and expenses of the Children and Families Worker.

17. Movement of funds

Fund name	Balances brought forward £ 1/1/2021	Incoming Resources £	Outgoing Resources £	Transfers £	Gains and Losses £	Balances Carried Forward £ 31/12/2021
Unrestricted Funds						
General	590	204,753	(164,116)	(5,639)	-	35,588
Designated – <i>Equipment Reserve</i>	-	-	-	5,639	-	5,639
Designated – <i>Properties</i>	1,250,300	-	-	-	-	1,250,300
Total Unrestricted Funds	1,250,890	204,753	(164,116)	-		1,291,527
Restricted Funds						
Main Roof Repairs	4,298	-	(225)	-	-	4,073
Heal Roof repairs	13,665	-		-	-	13,665
Fabric Fund	34,654	138,457	(81,065)	-	-	92,046
Organ Upkeep	388	-	(388)	-	-	-
P. Spenceley Altar Linen & Bells	999	-	(999)	-	-	-
Tony Swift Young Persons Fund	29,952	120,506	(36,517)	-	-	113,941
Total Restricted Funds	83,956	258,963	(119,194)	-	-	223,725
Total Funds	1,334,846	463,716	(283,310)	-	-	1,515,252

18. Support costs

The SORP requires support costs such as administration, postage, telephone, depreciation etc to be allocated to the relevant activity cost category they support. The Trustees do not consider it cost beneficial to set up systems to allocate such costs and accordingly have shown such support costs separately under charitable activities.

19. Governance costs

A charge in the accounts of £1,800 has been made in respect of Independent Examination fees relating to the 2021 Report and Accounts.

20. Capital Commitments

There were no capital commitments at the balance sheet date.

21. Post Balance Sheets Events

There are no material post balance sheet events.

22. PCESC called the PRITTLEWELL AMERIS TRUST since July 2014

This is the Prittlewell Church of England School Charity. The Managing Trustee of 'Ameris' is the Parochial Church Council of St Mary the Virgin, Prittlewell. PCESC maintains its own current and deposit accounts and may give Grants to the PCC at the discretion of the Trustees, in accordance with the aims and objectives of 'Ameris'

23. Contingent Asset

In October 2021, £3,000 was due to be refunded by the gas energy supplier CNG Energy Limited in respect of incorrectly charged value added tax and climate levy charges relating to the previous four years. The company went into administration in November 2021 and the accounts were taken over by Pozitive Energy Limited. The Trustees reasonably expect the amount due to be refunded in due course. No amount has been included in the balance sheet at 31st December 2021 in respect of this debt.

Independent Examiner's Report to the Trustees of the Parochial Church Council of St Mary the Virgin Prittlewell

I report to the trustees on my examination of the financial statements of the Parochial Church Council of St Mary the Virgin Prittlewell ('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 goes 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 Act. 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.


Kate Bell FCA
Rickard Luckin Limited
Phoenix House, Suite 8
Christopher Martin Road
Basildon
Essex
SS14 3EZ

Date 17th March 2022