



**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 2022

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

Website

<https://www.stmarysprittlewell.co.uk>

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
1st Floor
County House
100 New London Road
Chelmsford
CM2 0RG

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 2022 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 Mrs Marianne Fowle Mr Robert Harvey (re-elected 24/4/22) Mrs Patricia Johnson (re-elected 24/4/22) Dr Christiane Korsten (re-elected 24/4/22) 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.

It is confirmed that, in carrying out the charity's activities, the Trustees have had regard to the Charity's Commission guidance on public benefit.

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 there was some continued 'fallout' of the global pandemic during 2021/22. Some weddings and baptisms were postponed, from 2021/22 until 2023. Then in October of 2022 the church building was closed for public worship (which continued in the church hall) whilst some re-ordering of the chancel end of the nave commenced. This involved (following the granting of Faculty) the removing of 6 pews and the raised floor they were fixed to leading to excavation work and the inability to use the church, it was hoped that the church would be useable by Advent but due to archaeological 'finds' and revaluating the works to reinstate the 'new' floor installation worship through Advent remained in St Mary's Hall.

As part of our mission to the community following the closure of the Snooker Club that had used part of St Mary's Hall for many years work began to transform the east end of the hall to be used as a new Church Centre.

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, thankfully this recommenced during the year having not been 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.

Social events 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 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 again impacted during this year. We were however able to 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. In September for the first time the church was open as part of the National Heritage Open Days, which was well attended and supported by the local museum service, this occurred at the time of the death of Her Majesty Queen Elizabeth and so a service of thanksgiving and remembrance was held on the same day. Tinned goods were collected at Harvest Festival and donated to HARP 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 both Lent and Advent courses provided teaching and opportunities for discussion on religious themes and we held a 24 Hours of Prayer event both in the church and facilitated people to do this in their own homes. Bible Study notes are made available to those members of the congregation who would wish to receive them.

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 mayor's 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. And some of the needed works to the roof were undertaken. As already mentioned internal alterations to the church building have begun, so that it may become a more flexible space for worship and other activities and meetings. We hope to begin to look at reordering the west end of the church in 2023 and encouraging new users of our new church centre which forms the east end of St Mary's Hall.

Financial review

In 2022 the total income from all sources was £766,812 (463,716 - 2021) of which £500,114 was from legacies. The Listed Places of Worship VAT scheme whereby VAT may be reclaimed on certain qualifying expenditure is extremely valuable.

- Income from commercial property rents continues to be valuable but one tenant has failed to pay during the year resulting in a bad debt of £54,630. The Trustees have commenced legal proceedings to regain possession of the property;
- Income from halls has decreased by £1,174 during the year but still generated £13,774 of valuable income;
- The Trustees were advised that the Late Una Heal had granted a legacy of £500,000 during the year. £8,000 has been received to date and the remainder will be received during 2023 once probate has been granted. The Trustees intend to use these funds to further mission and ministry by upgrading the church halls and works on other projects;
- A donation of £4,851 was received from the "St Mary's Prittlewell Bells Fund" (registered charity number 1123755) which covered the full cost of the ten year maintenance service on the church bells.
- Gift aid continues to be a valuable source of income;
- As always, the Trustees are grateful to our Church family who give freely and regularly during the year through the giving schemes.

Revenue expenditure in 2022 amounted to £330,417 (£283,310 - 2021). There was capital expenditure as follows:

- refurbishing the east end of St Mary's Hall and installing a new kitchen - £369,521;
- audio and visual equipment for the church - £16,946.
- The Parish Share payable to the Chelmsford Diocesan Board of Finance in the sum of £70,639 was paid in full showing the parish's commitment to diocesan ministry and other costs;

- Salary costs amounted to £44,336 (£40,781 – 2021) as our employees provide valuable support to mission and ministry in their respective spheres;
- 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 assets but cash reserves are low and the Trustees took out loans during the year to fund the St Mary's Hall refurbishment work. The loans are adequately covered by the legacy that is due from the Late Una Heal.

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 2022 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.

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.

Structure Governance and Management

The method of appointment for Parochial Church Council members is set out in the 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 usually 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 111 parishioners on the Church Electoral Roll (2021:110), of whom 65 are not resident in the Parish (2021: 63).

Safeguarding of Children and Vulnerable Adults

Miss Lois Blakey acts as the parish's Safeguarding Officer. The PCC annually agrees to adopt the Church of England's Safeguarding policy and other policies relevant to Safeguarding. And has complied with the duty under section 5 the requirements imposed by the code under section 5A of the Safeguarding and Clergy Discipline Measure 2016.

The PCC takes very seriously its responsibilities under various safeguarding legislation. This year all of the PCC members undertook the Church of England's Basic Awareness Safeguarding training online.

A handwritten signature in black ink, appearing to read 'P. Mackay', is written over a light blue rectangular background.

Approved by the Parochial Church Council as Trustees on 15th March 2023 and signed on their behalf by The Rev'd Paul Mackay (PCC Chair).

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31st December 2022

		Unrestricted Funds		Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
		General Fund £	Designated Funds £			
	Note					
Voluntary income	3a	61,595	512,700	8,922	583,217	297,949
Activities for generating funds	3b	1,066	-	-	1,066	1,323
Church activities	3c	18,573	-	-	18,573	21,269
Income from investments	3d	159,441	-	423	159,864	125,067
Other income	3e	1,836	-	2,256	4,092	18,108
TOTAL INCOME		242,511	512,700	11,601	766,812	463,716
<u>EXPENDITURE</u>						
Raising funds	4a	-	-	-	-	-
Church Activities	4b	263,441	9,561	55,275	328,277	281,510
Governance Costs	4c	2,140	-	-	2,140	1,800
		265,581	9,561	55,275	330,417	283,310
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS		(23,070)	503,139	(43,674)	436,395	180,406
NET GAIN ON INVESTMENTS		-	-	-	-	-
NET INCOME/(EXPENDITURE)		(23,070)	503,139	(43,674)	436,395	180,406
TRANSFERS BETWEEN FUNDS		-	163,045	(163,045)	-	-
NET MOVEMENT IN FUNDS		(23,070)	666,184	(206,719)	436,395	180,406
Total funds brought forward		35,588	1,255,939	223,725	1,515,252	1,334,846
Total funds carried forward		12,518	1,922,123	17,006	1,951,647	1,515,252

BALANCE SHEET AS AT 31st December 2022

		2022 £	2021 £
	Note		
FIXED ASSETS			
Tangible	5	489,848	105,639
Investments	6	1,150,300	1,150,300
		<hr/>	<hr/>
CURRENT ASSETS			
Stock	7	30	303
Debtors and Prepayments	8	510,402	39,317
Cash at bank and in hand		68,977	234,803
		<hr/>	<hr/>
LIABILITIES			
Creditors - amounts falling due within one year	9	267,910	15,110
		<hr/>	<hr/>
NET CURRENT ASSETS/ (LIABILITIES)		<hr/> 311,499	<hr/> 259,313
		<hr/>	<hr/>
TOTAL ASSETS		<hr/> 1,951,647	<hr/> 1,515,252
LESS CURRENT LIABILITIES			
		<hr/>	<hr/>
TOTAL NET ASSETS		<hr/> <u>1,951,647</u>	<hr/> <u>1,515,252</u>
PARISH FUNDS			
General		12,518	35,588
Designated - Property		1,619,821	1,250,300
Designated – Una Heal Fund		281,975	-
Designated - Equipment Reserve		20,327	5,639
Restricted		17,006	223,725
		<hr/>	<hr/>
		<hr/> <u>1,951,647</u>	<hr/> <u>1,515,252</u>



Approved by the Parochial Church Council as Trustees on 15th March 2023 and signed on their behalf by John Tipping F.C.C.A. (Honorary Treasurer)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 as amended for bulletin 1 & 2 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 2019.
- "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, although she sadly died on 24th November 2022 and the Trustees are considering their options for the property. 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. Items capitalised are depreciated on a straight line basis over five years.

Investments

- These comprise the commercial properties and an old curate's house in Tickfield Avenue which was rented to a tenant until 24 November 2022. The Trustees are assessing the future of this property.

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

	General Fund £	Designated Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
Voluntary income					
Planned Giving	26,971	-	-	26,971	29,105
Service Collections	6,144	-	-	6,144	7,180
Donations	11,265	12,700	8,922	32,887	2,658
Gift Aid Tax recovered	7,601	-	-	7,601	8,018
Legacies	114	500,000	-	500,114	250,988
Grants	9,500	-	-	9,500	-
	<u>61,595</u>	<u>512,700</u>	<u>8,922</u>	<u>583,217</u>	<u>297,949</u>
Activities for generating funds					
Fairtrade Sales	399	-	-	399	1,323
Social Events	667	-	-	667	-
	<u>1,066</u>	<u>-</u>	<u>-</u>	<u>1,066</u>	<u>1,323</u>
Church Activities					
Sunday coffee	1,148	-	-	1,148	318
Wedding fees	1,215	-	-	1,215	2,684
Funeral fees	1,856	-	-	1,856	1,507
Card and Book sales	52	-	-	52	68
Votive Candle sales	224	-	-	224	170
Men's Club income	-	-	-	-	1,400
St Mary's Hall income	8,234	-	-	8,234	12,288
Guild Hall income	5,540	-	-	5,540	2,660
Spiritual growth	304	-	-	304	174
Charitable activities	-	-	-	-	-
	<u>18,573</u>	<u>-</u>	<u>-</u>	<u>18,573</u>	<u>21,269</u>
Income from investments					
Interest	198	-	423	621	37
Rent	159,243	-	-	159,243	125,030
	<u>159,441</u>	<u>-</u>	<u>423</u>	<u>159,864</u>	<u>125,067</u>
Other income					
Insurance claims	-	-	-	-	8,918
Listed places of worship grant scheme	-	-	1,836	-	2,256
	<u>1,836</u>	<u>-</u>	<u>2,256</u>	<u>4,092</u>	<u>18,108</u>
TOTAL INCOME	<u>242,511</u>	<u>512,700</u>	<u>11,601</u>	<u>766,812</u>	<u>463,716</u>

4. Resources Expended

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
4a Church Activities					
Social Events	67	-	-	67	-
Missionary and Charitable giving	-	-	200	-	-
Diocesan parish share	70,639	-	-	70,639	71,158
Salaries	18,570	-	25,766	44,336	40,781
Payroll costs	132	-	-	132	132
Organist fees and expenses	3,760	-	-	3,760	1,830
Vicarage expenses	253	-	-	253	272
Sundry administrative costs	574	-	-	574	408
Incumbent expenses	3,884	-	-	3,884	3,585
Assistant clergy expenses	10	-	-	10	309
Children and Family Worker expenses	-	-	788	-	2,711
Spiritual growth	839	-	-	839	174
Provision for Doubtful debts	54,630	-	-	54,630	-
Churchyard	7,415	-	13,770	21,185	16,637
Fire detection system installation	-	-	-	-	-
Church Fire Monitoring & Maintenance	-	-	4,072	-	-
Church re-ordering project	-	3,490	826	4,316	4,420
Church - Insurance	6,592	-	-	6,592	5,973
Church - Telephone & Broadband	749	-	-	749	999
Organ / Piano - Tuning & Repairs	477	-	-	477	936
Church Music - General Costs	663	-	-	663	637
Church - Routine Repairs & Renewals	15,303	3,813	9,607	28,723	7,551
Church - Cleaning	2,598	-	-	2,598	2,705
Church - Other Operating Expenses	11,632	-	-	11,632	9,686
Church - refuse collection	3,833	-	-	3,833	3,445
Upkeep of Services	542	-	-	542	2,519
Office & Computing	4,025	-	-	4,025	4,819
Printing & Stationery	1,632	-	-	1,632	1,928
Photocopier Costs	832	-	-	832	625
Church - Electricity	2,633	-	-	2,633	2,007
Church - Gas	1,491	-	-	1,491	5,718
Church - Water & Sewerage	72	-	-	72	197
Church - Gas Service Costs	-	-	-	-	1,197
Publications & Books	95	-	-	95	179
Bank fees	329	-	-	329	300
Loan interest	1,648	-	-	1,648	-
Fairtrade Stall supplies	828	-	-	828	958
St. Mary's Hall - Electricity	2,065	-	-	2,065	1,667
St. Mary's Hall Gas	242	-	-	242	71
St. Mary's Hall - Water & Sewerage	429	-	-	429	203
St. Mary's Hall - Insurance	1,039	-	-	1,039	1,479
St. Mary's Hall - Cleaning	1,555	-	-	1,555	1,455
St. Mary's Hall - Routine Repairs etc	2,100	-	360	2,460	16,580
St Mary's Hall - Telecoms	260	-	-	260	-

4. Resources Expended (continued)

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
Guild Hall - Gas	1,413	-	-	1,413	883
Guild Hall - Electricity	436	-	-	436	281
Guild Hall - Water & Sewerage	72	-	-	72	67
Guild Hall - Insurance	1,039	-	-	1,039	1,154
Guild Hall - Cleaning	845	-	-	845	457
Guild Hall - Routine Repairs etc	1,486	-	2,235	3,721	2,693
Tickfield - Insurance	461	-	-	461	417
Tickfield - Repairs & Maintenance	140	-	-	140	180
Tickfield - Property management costs	647	-	-	647	706
Commercial Property expenses	16,102	-	-	16,102	9,395
Sunday coffee supplies	549	-	-	549	198
Other Professional Fees - church	40	-	-	40	40
Other professional fees - other PCC property	18	-	-	18	-
Security Systems	6,676	-	-	6,676	3,846
Depreciation	-	2,258	-	2,258	-
Legal fees	4,020	-	-	4,020	-
	<u>263,441</u>	<u>9,561</u>	<u>55,275</u>	<u>328,277</u>	<u>281,510</u>
Governance Costs					
Independent Examination fees	2,140	-	-	2,140	1,800
	<u>2,140</u>	<u>-</u>	<u>-</u>	<u>2,140</u>	<u>1,800</u>
TOTAL RESOURCES EXPENDED	<u>265,581</u>	<u>9,561</u>	<u>55,275</u>	<u>330,417</u>	<u>283,310</u>

5. Tangible Fixed Assets

	Halls £	Equipment £	Total £
Cost 1 January 2022	100,000	5,639	105,639
Additions	369,521	16,946	386,467
Cost 31 December 2022	<u>469,521</u>	<u>22,585</u>	<u>492,106</u>
Accumulated Depreciation 1 January 2022			
Depreciation charge	-	(2,258)	(2,258)
Accumulated Depreciation 31 December 2022	<u>-</u>	<u>(2,258)</u>	<u>(2,258)</u>
Net Book Value 31 December 2021	<u>100,000</u>	<u>5,639</u>	<u>105,639</u>
Net Book Value 31 December 2022	<u>469,521</u>	<u>20,327</u>	<u>489,848</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 and new audio and visual equipment for the church building in 2022. Depreciation is charged on a straight line basis so as to write the cost off over a five year period. The amount of depreciation charged in 2022 was £2,258.

5. Investments

	Value as at 1 Jan 2022 £	Value as at 31 Dec 2022 £
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
	<u>1,150,300</u>	<u>1,150,300</u>

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 more than ten years, although she sadly died on 24th November 2022 and the Trustees are considering their options for the property. 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

	2022 £	2021 £
Commercial properties rent	14,654	20,367
Commercial properties agent	-	10,000
St Mary's Hall	1,087	5,690
Guild Hall	2,160	2,440
Gift Aid recoverable	501	733
Listed Places of worship VAT scheme	-	87
Legacies	492,000	-
	<hr/> 510,402	<hr/> 39,317

9. Liabilities

	2022 £	2021 £
Accruals & Creditors due within one year	267,910	15,110
	<hr/>	<hr/>

10. Trustee expenses

- Expenses of £2,237 (2021 - £2,834) were reimbursed by the charity to three Trustees (2021 - 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) - £3,760 (2021 - £1,830)

12. Related Party transactions

- Mrs Sue Mackay was paid £6,245 (2021 - £4,309) for her services as PCC secretary and for giving other secretarial support to the Incumbent;
- Mrs Christina Turner was paid £6,935 (2021 - £6,545) for administration services in the parish office;
- The PCC is managing trustee of the "Prittlewell Church of England school Charity" (PCESC) commonly known as the "Ameris Trust". The Trust provided an interest free loan to the Charity during the year in the sum of £107,500 and a grant of £9,500 towards the cost of employing the Children and Families Worker;
- Mr Peter Sloman is a Trustee of the "St Mary's Prittlewell Bells Fund" (registered charity number 1123755). The fund made a donation during the year to the Charity in the sum of £4,851 towards the cost of the ten year maintenance service of the church bells;
- Revd Jacky Lindoe provided a loan to the Charity in the sum of £25,000 and was paid interest on that loan during the year in the sum of £248;
- Mr John Tipping is a Trustee of the Peter Herbert Gibbs Will Trust which provided a loan to the Charity in the sum of £50,000. The Trust was paid interest on that loan during the year in the sum of £392;
- Mr John Tipping is a Trustee of the Chelmsford Diocesan Board of Finance (registered charity number 249505, company number 00137029) which provided a loan to the Charity in the sum of £50,000. Interest accrued to the Board during the year amounted to £1,008;
- During the year the Trustees donated £5,817 to the charity for the purposes of supporting the charity's activities.

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.

	2022 £	2021 £
Salaries	36,753	39,387
Pension costs	1,338	1,394
	<hr/>	<hr/>
	38,091	40,781
	<hr/>	<hr/>

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

14. Summary of Assets by Fund

	Unrestricted funds £	Designated funds £	Restricted funds £	TOTAL £	2021 £
Tangible Fixed Assets	-	489,848	--	489,848	105,639
Investments	-	1,150,300		1,150,300	1,150,300
Current Assets	267,521	294,882	17,006	579,409	274,423
Amounts falling due within one year	(255,003)	(12,907)	-	(267,910)	(15,110)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	12,518	1,922,123	17,006	1,951,647	1,515,252

15. Fund Accounting

- Unrestricted funds** comprise those funds which the Trustees are free to use in accordance with the charitable objects. The General fund 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:

Una Heal Fund

The Late Una Heal bequeathed the residuary legacy of her estate to the Charity. This fund represents the unspent balance of that legacy.

Equipment Reserve

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

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.

Hall Redevelopment Fund

The east end of St Mary's Hall was refurbished during the year and this fund reflects general donations etc received and which have been put towards the project.

- **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.

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. During the year the fund was for refurbishing the east end of St Mary's Hall. This fund is now exhausted.

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. During the year it was used to partly fund the salary and expenses of the Children and Families Worker and for the refurbishment of the east end of St Mary's Hall which will be used for Children and Families outreach. This fund is now exhausted.

Hall Redevelopment Fund

The east end of St Mary's Hall was refurbished during the year and this fund reflects specific donations etc received towards the project.

16. Movement of funds

Fund name	Balances brought forward £ 1/1/2022	Incoming Resources £	Outgoing Resources £	Transfers £	Balances Carried Forward £ 31/12/2022
Unrestricted Funds					
General	35,588	242,511	(265,581)	-	12,518
Designated – <i>Una Heal Fund</i>	-	500,000	(7,303)	(210,722)	281,975
Designated – <i>Equipment Reserve</i>	5,639	-	(2,258)	16,946	20,327
Designated – <i>Properties</i>	1,250,300	-	-	369,521	1,619,821
Designated – <i>Hall Redevelopment Fund</i>	-	12,700	-	(12,700)	-
Total Unrestricted Funds	1,291,527	755,211	(275,142)	163,045	1,934,641
Restricted Funds					
Main Roof Repairs	4,073	-	(723)	-	3,341
Heal Roof repairs	13,665	-	-	-	13,665
Hall Redevelopment Fund	-	8,000	-	(8,000)	-
Fabric Fund	92,046	3,331	(26,394)	(68,983)	-
Tony Swift Young Persons Fund	113,941	270	(28,149)	(86,062)	-
Total Restricted Funds	223,725	11,601	(55,275)	(163,045)	17,006
Total Funds	1,515,252	766,812	(330,417)	-	1,951,647

17. 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.

18. Governance costs

A charge in the accounts of £2,140 (£1,800 – 2021) has been made in respect of Independent Examination fees relating to the 2022 Report and Accounts.

19. Capital Commitments

There were no capital commitments at the balance sheet date.

20. Post Balance Sheets Events

There are no material post balance sheet events.

21. 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'

22. Contingent Asset/Liabilities

There were no contingent assets or liabilities at the balance sheet date.

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 2022 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.



Janine Mansfield FCA
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100 New London Road
Chelmsford
Essex
CM2 0RG

Date 21 March 2023