

# **Annual Report and Financial Statements of the Parochial Church Council of**

## **St Mary the Virgin, Ringmer**

for the year ended 31 December 2020

*Registered Charity No. 1131869*

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### **Addresses / Contact Information**

Church Address: St Mary the Virgin's Church, Church Hill, Ringmer,  
East Sussex, BN8 5JX

Web site [www.ringmerchurch.org.uk](http://www.ringmerchurch.org.uk)

Incumbent: The Revd Beth Izzard (formerly McCleave), The Vicarage, Ringmer,  
East Sussex, BN8 5LA

Bank: Barclays Bank plc, The Old Bank, Lewes,  
East Sussex, BN7 2JP

Independent Examiner: Malcolm N Preece, Price & Company, Chartered Accountants,  
30/32 Gildredge Road, Eastbourne,  
East Sussex, BN21 4SH

# **St Mary the Virgin, Ringmer**

## **Trustees Annual Report for 2020**

### **Our aims and purposes as a charity**

The primary objective of St Mary's Parochial Church Council (PCC) is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The 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. This encompasses practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need, or, ability to pay. Additionally, this includes providing financial support to those in need and to other organisations with similar objectives.

### **What we planned to do to achieve our charitable objectives**

When planning the activities for the year, the PCC has observed the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on 'charities for the advancement of religion', enabling local people to live out their faith as part of the parish community.

The Council has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure of 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

In 2020, during March, the Covid-19 pandemic required ongoing lockdowns and restrictions affecting most aspects of church and parish life and associated activities. Nevertheless, the PCC found new ways of maintaining and meeting our charitable objectives. From June 2020 our vicar's ongoing health issues required almost continuous sick leave, with minimal hours available for priority responsibilities and early retirement was granted from December 31st 2020.

Our Mission Action Plan (MAP), following further revision in 2019, focused on 5 priority areas for development, which are shown highlighted below.

- **Enable as many people as possible to worship at our church**
- Enable as many people as possible to become part of our parish community
- **Teach, baptise and nurture new and existing believers**
- Consider how services can involve the many groups that live within the parish
- **Put faith into practice through prayer and scripture, music and sacrament**
- **Offering worship and prayer, learning about the Gospel, in small group situations**
- **Provide pastoral care for people living in the parish**
- Giving donations to charitable and missionary organisations
- Maintaining the fabric of the church building as a historic centre and focus of life in the village, together with the churchyards, ensuring their accessibility, and maintaining them as Sacred Spaces.
- Increasing our income to meet our expenditure

## **What we achieved and how we affected beneficiaries' lives**

### **a) Attendance at church and worship**

Other than between the Covid-19 March 2020 lockdown until 24th June, St Mary's continued to be an Open Church for the whole community between 8.00 – 4.00pm daily. This has been greatly appreciated both by regular church goers and members of the public during their permitted exercise, sometimes accompanied by their dog too! They came for private prayer or also to light a candle. 17 candles were lit on All Soul's Day, with approximately 50 individuals attending on Good Friday, matching 2019, or simply for a place of COVID-19-safe quiet welcome and warmth.

Attendance at the first public Eucharist on July 26, as soon as social distancing restrictions eased, attracted 43 worshippers. This was not far below the figures for January and February, despite many of the congregation still shielding.

Our All Age monthly services, led by an Authorised Lay Minister (ALM), emphasise our focus on children and family ministry. They sustained an attendance averaging 53, but with 82 and 120 at services involving baptisms. Numbers increased to 68 when all were involved creating Christingles in December. It has been encouraging to see a group of families becoming more regularly involved in these services and activities, including recording on Facebook a special children's nativity story. The Friday Club continued with a core group of up to 12 members. Several of these were due to take part in the cancelled May Camp but maintained key projects including creating gift boxes for Rumanian children in November.

Despite the November lockdown the church continued playing a key role in the village act of Remembrance on Sunday November 15. The vicar led the prayers at the war memorial and the church provided a display of prayers, candles and poppies in a walk inside the church for the next week.

There were 98 people on the Electoral Roll at December 31st.

The major objective of widening attendance at worship has been through establishing weekly online worship from the church website. A carefully varied pattern of short services has evolved, often involving up to 10 lay members of the church, including hymns, Taizé-style sung chants, intercessions and reflections. The website has recorded up to 120 each week, averaging approximately 60. Some key services were on video: notably the Advent Carol service (with over 230 viewings) and the vicar's farewell Eucharist service on Advent Sunday. Effective communications to our church and parish community is a priority in our Mission Action Plan. This has rapidly developed during 2020 with a comprehensive weekly Newsletter that is both emailed out and hand delivered. There is a lively and extensive use of the church Facebook page, as well as a family newsletter emailed to over 50 connected families.

### **b) Teaching, baptising and nurturing new and existing believers.**

Four baptisms took place during the year prior to restrictions but a new group of 3 church families are in place to support baptism families before and after the ceremony. This includes celebratory cake and coffee for all afterwards. As the lockdown recedes, we anticipate a backlog of requests. There were 10 funerals, 18 interments and 6 burials during 2020.

A major development was the enforced move in March of our tri-annual weekday courses, for example in Lent and Advent. These were delivered via Zoom led by over 10 lay members and attended by between 20 - 24 parishioners including older members taking part by phone and with several who had not taken part before. In response to requests, these courses were then arranged to continue throughout the year. The very encouraging enthusiasm for these courses is leading to developments in bible study and is regularly reviewed to consider new directions.

A feature of worship at St Mary's has been the development of opportunities for lay leadership of services, (Part of our MAP) with 9 currently involved. In addition, a rota of lay members write and read the intercessions, including recording them for on-line worship.

### c) Ministry and outreach to parish individuals and groups

With communion at 3 care homes in the village having to cease in March, where 30 people regularly took communion, led us to make 'encouragement' cards and phone calls from then on instead. The Ringmer village Covid-19 WhatsApp group was jointly coordinated by a St Mary's churchwarden and volunteers. This group helped to connect requests from the self-isolating to helpers. This included requests for items from the Foodbank, supplies for the homeless and involvement of the Family Support Work charity.

*"I popped into St Mary's the other day in fact and noticed the brilliant tree of thanks. It was so lovely to find a church open and so well organised with resources and candles etc."*

Bishop Will

The church porch has been invaluable as a focus for gifts and outreach to all in the village. Examples include: on Mothering Sunday, yellow roses with prayer tags, Easter eggs (including distributing over 150 in the village), displays of sheep for Good Shepherd Sunday, a new illuminated picture of the Nativity scene and large star as part of another Primary School trail for families. Our illuminated planted Christmas tree in the churchyard once again saw over 240 names of deceased members of the village remembered, the monies collected going to St Peter and St James Hospice.

Our ALM (children and families) has been welcomed in the Primary School to provide input to online learning and, when allowed during the pandemic, lunchtime delivery of the Open Book bible story project. She is now widely recognised in the village by children who explain who she is to their parents. The ALM (Pastoral) and her team have continued to keep in touch by phone or distanced visits to their contacts, helping provide practical, spiritual and emotional support.

*"Beth is a lovely compassionate human being whose first thought is always for other's well-being both spiritually and physically."*

D

The use of the church room during the pandemic has altered radically. The church has been delighted to offer it to the newly created Social Prescribers Group from the local Health Service Trust, twice a week since the Autumn, to provide emotional and social support for some vulnerable members of the village. Similarly, a group of up to 15 currently, from a wider area, run by Alcoholics Anonymous has continued to run.

The St Mary's Mothers' Union branch at Ringmer, drawing in members from Uckfield and Lewes, has imaginatively found ways to keep in touch by regular Newsletters and arranged socially distanced services with readings and talks in the church itself. They also planted spring bulbs, for the public that use the footpaths around the church, to enjoy.

A knitting prayer group continued prolifically to create blankets and 'twiddle' mats. They are blessed in church and then given to the unwell, new mothers and the elderly in care homes. There have been over 100 distributed.

### d) Putting faith into practice, through prayer, scripture, music and sacrament.

*"How lovely it is to have Morning Prayer re-started after such a long gap when we couldn't keep it going. Lovely to think of this continued Daily Prayer"*

PT

Developing Prayer Days into a regular practice has been a feature of 2020 led by the Pastoral team. From January in the lady-chapel or at home, through June, zoom prayer day, linked with other churches in the village and nearby, continued into the autumn. This has become well established, reaching all the congregation and open to all local church members whether at home or online.

*"My eternal thanks to St Mary's for permission to continue playing the piano and communing with Messrs Mozart, Beethoven, Chopin, Albeniz, and Scott Joplin etc. Since 'God is everywhere' I imagine he is as fond of them as I."*

DT

St Mary's has a well-established choir of at least 10 experienced singers that has adapted to the pandemic situation in ways that have been really appreciated. Even though public singing was not permitted, the "safely distanced" singers provided sung hymns at all public and recorded services, from September to November and again in December. The latter involved 3 Zoom choir rehearsals. The music group of 4-5 instrumentalists played at every in-church All Age service and the organ has enhanced all major services and funerals and included recitals during Remembrance Sunday.

## **Re-ordering of the church building and new enhancements**

The PCC's steering group advanced well with researching and consulting on plans for opening up the chancel and front of the nave. This continued throughout 2020 and proposals have now been submitted to the Diocese for advice. These plans, utilising funds from a legacy, aim to meet existing needs and extend our wide range of styles of services, community and church events such as fund-raising opportunities. These, in normal years, already include services and concerts for and by the village primary and secondary schools, fund raising gala concerts for the local hospice, and similar charities supported by St Mary's.

Refurbishing ancient wooden grave boards and identifying War Graves in 2020 continues to show the trustees respect for the historic legacy of past parishioners. A beautiful new set of purple (Lent and Advent) altar and lectern frontals, to complete an existing set for the ecclesiastical seasons, was completed in 2020. This was donated by parishioners and used for the first time in Advent 2020.

### **e) Financial support for those in need, locally and worldwide**

During the pandemic St Mary's support has included paying for the printing of an information leaflet for the whole village as part of the Covid-19 support group. The Vicar and Churchwardens' support fund was used to support known families in need.

The introduction of a cashless payment system in the church from the Autumn of 2020 enabled donations to be made to the PCC plus special donation periods for two farming-related charities at Harvest, the British Legion at Remembrance, the Children's Society during Advent and Family Support Work plus Embrace the Middle East at Christmas. In addition to other fund raising, including our Disaster Fund, our total charitable giving amounted to £3,424, representing 4.85% of our total unrestricted income. However, when taking account of the Caring & Sharing donations, which are not included in the figures, this percentage increases to 6%. The Trustees aim in a 'normal year' is to donate 10% annually.

## **Financial Review**

### **Incoming and outgoing resources**

The total receipts on general unrestricted funds received were £79,950 and are detailed in the financial statements. The planned giving increased by over 14% and this reflects a wide use of Gift Aid and the Parish Giving Scheme. Our total voluntary income, including tax recovered, was £6,611 less than in 2019 due mainly to over 5 months with no in-church services, reduced fund-raising activities and without any weddings. However, our cashless giving system set up in the Autumn has been helpful and has enabled some focussed charitable giving. Our outgoing expenditure decreased by £48,617 reducing the deficit for the year to £21,678.

### **Sharing the ministry costs of the Diocese of Chichester**

The largest expenditure of the PCC was £74,035 paid to the diocese for our full share of all churches' Parish Ministry Costs. The total relates to the housing, support, stipend and pension costs of the vicar at St Mary's, training of new ordinands in the diocese, a contribution to national church funds and shared costs of the Christian family throughout the whole diocese, including assistance towards the upkeep of churches less able to manage than ourselves.

### **Staff costs**

The PCC pays for a church administrator, a cleaner to maintain the church room kitchen and toilets for church and community use, a vergers who opens and makes ready the building for the occasional 'offices' and additional organists required, occasionally, for regular services. The PCC also paid the annual cost for the green bin collection for parishioners to use in the recycling area in the new churchyard.

### **Payments and expenses to Trustees**

The PCC also supported the vicar by paying costs towards telephone, postage, broadband, travel and other ministry costs amounting to £5,036. Shirley Squires is paid as the Church Administrator

### **Repairs to the fabric of the church building**

The repairs required from the quinquennial report of 2017 were completed fully in 2019, with minimal repairs to the modern church room in 2020 on the damaged lead work.

### **Why we hold some money in reserve**

It is PCC policy to maintain a balance on the general unrestricted funds that equates to approximately 6 months of unrestricted payments as contingency against unforeseen situations. The closing balance of £21,678 deficit this year did not achieve this, but it is a reduction from the deficit in 2019 of £69,488. However, as reported last year, this included some £33,000 of final Quinquennial repair bills and 2020 includes an insurance claim of £8,290 to purchase a new Statue stolen from the Church Porch. Amounts from legacies in recent years have covered all the quinquennial repair costs up to the end of 2019. The remaining legacies monies are currently able to cover deficits. However, reaching a balanced annual income/expenditure figure is a key task for the PCC.

In the meantime, during 2020, General Funds resulting from legacies were set aside towards the possible decision to renew heating and pipework in the church during 2021-2022. Similarly, £90,000 was agreed by the PCC in November 2019 as a revised initial budget figure to cover the costs of the re-ordering plans that are ongoing.

The PCC seeks to manage such financial risks and uncertainties by regularly reviewing its Mission Action Plan, including a regular focus on Stewardship, and plans for the use of the church buildings. Our aim is to maintain our Grade 1 listed church building and the Churchyards to a high standard. As such there are regular and annual contracts covering servicing of the electrical system, gas boiler, alarm system, organ, piano, and lightning conductor plus Portable Appliance Testing of electrical items.

## **Future Uncertainties**

The annual deficit continues to be a concern. 2020 showed a reduction in this deficit and the increased giving in 2020, using the Parish Giving Service, is a good sign for the future as is the short-term gain expected with the backlog of baptisms and weddings. However, with Covid-19, our expenses were also reduced and are expected to rise once the country gets back to normality.

We trust that we will see a restoration of our target annual budget once we have a return to normal church services and attract families and new residents through re-invigorated communications and outreach.

## Structure, governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

During the year the following served as members of the Parochial Church Council:

### *Ex Officio Members*

Incumbent	The Reverend Beth Izzard (formerly McCleave)	
Churchwardens	Mike Townsend (until October 2020)	
	Richard Vincent (from October 2020)	Joint Chair
	Rosemary Colebourn	Joint Chair

### *Elected Members*

Elizabeth Hawkins (deceased March 2020)  
Gillian Hughes (until October 2020)  
Jo Linehan (until October 2020)  
Martine Bailey  
Kenneth Barber  
Kay Fitzgerald  
Anne Franklin  
Sue Howes  
Kenneth Humm (from October 2020)  
Charlotte Mitchell (from October 2020)  
Ruth Peters  
Peter Smith (from October 2020)  
Peter Speed

### *Deanery Synod*

Shirley Squires  
Margaret Sweatman

### *PCC Secretary*



Meriel Vincent

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, the churchwardens and members of the Deanery Synod and currently up to 10 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by

(Note: Interregnum from December 31<sup>st</sup> 2020):

### *Churchwardens:*

	Rosemary Colebourn
	Richard Vincent

Dated: 17th March 2021



# Statement of Financial Activities

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>						
Donations and legacies	63,697		3,087		66,784	65,302
Income from charitable activities	6,883		898		7,781	17,262
Other trading activities	62		7,094		7,156	7,382
Investments	9,306	142	192		9,642	10,514
Other income		8,290			8,290	
<b>Total income</b>	<b>79,950</b>	<b>8,432</b>	<b>11,272</b>		<b>99,655</b>	<b>100,462</b>
<b>Expenditure on:</b>						
Raising funds	161				161	3,016
Expenditure on charitable activities	111,948	2,650	6,573		121,172	166,933
<b>Total expenditure</b>	<b>112,109</b>	<b>2,650</b>	<b>6,573</b>		<b>121,333</b>	<b>169,950</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(32,159)</b>	<b>5,782</b>	<b>4,698</b>		<b>(21,678)</b>	<b>(69,488)</b>
<b>Transfers</b>						
Gross transfers between funds - in						
Gross transfers between funds - out						
<b>Other recognised gains / losses</b>						
Gains / losses on investment assets	2,353				2,353	
Gains on revaluation, fixed assets, charity's own use	18,074			443	18,517	43,800
<b>Net movement in funds</b>	<b>(11,731)</b>	<b>5,782</b>	<b>4,698</b>	<b>443</b>	<b>(806)</b>	<b>(25,687)</b>
<b>Total funds brought forward</b>	<b>354,282</b>	<b>30,812</b>	<b>60,055</b>	<b>5,597</b>	<b>450,748</b>	<b>476,436</b>
<b>Total funds carried forward</b>	<b>342,550</b>	<b>36,595</b>	<b>64,754</b>	<b>6,040</b>	<b>449,942</b>	<b>450,748</b>
<b>Represented by</b>						
<b>Unrestricted</b>						
General fund	342,550				342,550	354,282
<b>Designated</b>						
Organ fund		7,433			7,433	9,778
Vicar and Churchwardens		29,162			29,162	21,033
<b>Restricted</b>						
Agency collection						
Bellringers			3,195		3,195	3,410
Bert Errey Fund			7,539		7,539	7,508
Choir fund			1,068		1,068	1,068
Church Room Fund			6,612		6,612	6,584
Disaster Fund			1,731		1,731	590
Fabric Fund			118		118	118
Friends of St Marys			28,763		28,763	29,075
Miscellaneous			193		193	193
Other earmarked Funds			754		754	571
Parish Magazine			14,776		14,776	10,933
<b>Endowment</b>						
Chancel Trust				6,040	6,040	5,597

## Balance sheet

	General	Designated	Restricted	Endowment	This year	Last year
<b>Fixed assets</b>						
Tangible assets				6,040	6,040	6,057
Investments	280,993				280,993	310,565
Loan	10,000				10,000	10,000
	<b>290,993</b>			<b>6,040</b>	<b>297,034</b>	<b>326,623</b>
<b>Current assets</b>						
Debtors	11,855		630		12,485	12,790
Investments	(2,277)	30,900	45,600		74,224	73,952
Cash at bank and in hand	43,208	5,694	23,084		71,987	51,188
	<b>52,786</b>	<b>36,595</b>	<b>69,314</b>		<b>158,696</b>	<b>137,931</b>
<b>Liabilities</b>						
Creditors: Amounts falling due in one year	1,228		4,559		5,788	13,805
	<b>1,228</b>		<b>4,559</b>		<b>5,788</b>	<b>13,805</b>
<b>Net current assets less current liabilities</b>	<b>51,557</b>	<b>36,595</b>	<b>64,754</b>		<b>152,908</b>	<b>124,125</b>
<b>Total assets less current liabilities</b>	<b>342,550</b>	<b>36,595</b>	<b>64,754</b>	<b>6,040</b>	<b>449,942</b>	<b>450,748</b>
<b>Total net assets less liabilities</b>	<b>342,550</b>	<b>36,595</b>	<b>64,754</b>	<b>6,040</b>	<b>449,942</b>	<b>450,748</b>
<b>Represented by</b>						
<b>Unrestricted</b>						
General fund	342,550				342,550	354,282
<b>Designated</b>						
Organ fund		7,433			7,433	9,778
Vicar and Churchwardens		29,162			29,162	21,033
<b>Restricted</b>						
Bellringers			3,195		3,195	3,410
Church Room Fund			6,612		6,612	6,584
Agency collection						
Bert Errey Fund			7,539		7,539	7,508
Choir fund			1,068		1,068	1,068
Disaster Fund			1,731		1,731	590
Fabric Fund			118		118	118
Friends of St Marys			28,763		28,763	29,075
Parish Magazine			14,776		14,776	10,933
Miscellaneous			193		193	193
Other earmarked Funds			754		754	571
<b>Endowment</b>						
Chancel Trust				6,040	6,040	5,597
<b>Funds of the church</b>	<b>342,550</b>	<b>36,595</b>	<b>64,754</b>	<b>6,040</b>	<b>449,942</b>	<b>450,748</b>

# Notes to the Financial Statement

## Accounting Policies

### 1.a) Accounting convention

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair" view provisions together with the FRS102(2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102))

The financial statements have been prepared under the historic cost convention except for the valuation of investment assets, which are shown at fair value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include accounts of church groups that owe their affiliation to another body, nor those which are an informal gathering of church members.

### 1.b) Fund Accounting

Funds held by the PCC are:-

- Unrestricted Fund - general funds to be used for PCC ordinary purposes
- Designated funds - monies set aside by the PCC out of unrestricted funds for specific purposes or projects
- Restricted funds -
  - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest
  - b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund

Endowment funds – funds, the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

### 1.c) Income and endowments

All incoming resources are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably

Donations and legacies

Collections are recognised when received

Planned giving receivable is recognised only when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate

Gift Aid recovered is recognised when the income to which it is attached is recognised. Grants and legacies are recognised when the formal offer in writing of the funding is received by the PCC

Charitable activities

Sales of magazines and study notes are recognised when received

Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services.

Income from trading is recognised either (a) when received, or (b) in the case of concerts, for the year in question, irrespective of date of receipt. Advance bookings are included in creditors until the concert has taken place.

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue

## All other income

All other income is recognised in accordance with the above overall policy

## Gains and losses on investments

Realised gains / losses are recognised when the investments are sold.

Unrealised gains / losses are accounted for on revaluation on 31 December

## **1.d) Expenditure**

Expenditure is accounted for on an accrual basis and accounted for gross

### Grants

Grants and donations are accounted for when paid over, or when awarded where the award creates a Binding obligation on the PCC

### Church Activities

Diocesan Parish Contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery.

Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet

## **1.e) Fixed Assets**

Consecrated and beneficed property of any kind is excluded from the accounts by s10(2) of Charities Act 2011.

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2000 there is insufficient cost information available and therefore the cost of such assets is not stated in the financial statements.

All expenditure on consecrated or beneficed buildings and individual items costing under £1000 are written off in the year they were incurred

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected lives, usually over 4 years on a straight line basis

Investments are stated at market value at 31st December

## **1.f) Current Assets**

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

Short term deposits include cash held on deposit either with the CBF Church of England Funds, or with Barclays Bank

## Analysis of income and expenditure

The income and expenditure categories have been adjusted since 2019. As a result, the carry forward figures are not directly comparable but that the carry forward totals remain the same

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u> <u>This year</u>	<u>Last year</u>
<b>INCOME AND ENDOWMENTS</b>						
<b>2a Voluntary Income</b>						
Planned Giving						
Gift Aid - Parish Giving Scheme	37,451				37,451	32,854
Gift Aid - Other	5,610		710		6,320	6,629
Other planned giving - non Gift Aid	2,367				2,367	1,912
Collections	2,123		613		2,736	4,633
Donations and Legacies						
One-off Gift Aid gifts	832		1,020		1,852	1,591
Giving through Wall safe	294				294	802
Donations for Church room	775				775	2,099
Other donations	2,465		113		2,578	2,699
Legacies						1,000
Tax recoverable on Gift Aid	11,778		630		12,408	11,079
Non-recurring one-off grants						
Total	63,697		3,087		66,784	65,302
<b>2b Income from charitable activities</b>						
Christmas fair	1,454				1,454	2,825
Coffee Break			449		449	2,130
Other fund raising			448		448	4,010
Fees for weddings and funerals	4,452				4,452	7,476
BRF notes/Course Books	346				346	209
Floodlighting	630				630	610
Total	6,883		898		7,781	17,262
<b>2c Other trading activities</b>						
Magazine income - advertising			4,375		4,375	4,420
Parish magazine sales			2,719		2,719	2,945
Photocopying reimbursement	62				62	17
Total	62		7,094		7,156	7,382
<b>2d Investments</b>						
Dividends and interest	9,306	142	192		9,642	10,514
Total	9,306	142	192		9,642	10,514
<b>2e Other income</b>						
Insurance claims		8,290			8,290	
Total		8,290			8,290	
<b>INCOME TOTAL</b>	<b>79,950</b>	<b>8,432</b>	<b>11,272</b>		<b>99,655</b>	<b>100,462</b>

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u> <u>This year</u>	<u>Last year</u>
<b>EXPENDITURE</b>						
<b>3a Raising funds</b>						
Christmas fair	53				53	262
Coffee break	108				108	541
Other fund raising						2,212
Total	161				161	3,016
<b>3b Expenditure on charitable activities</b>						
Missionary and charitable giving	1,397	250	1,776		3,424	5,756
<b>Ministry</b>						
Parish contribution	74,035				74,035	71,900
Working expenses of incumbent	1,244				1,244	2,044
Vicarage expenses	3,792				3,792	3,796
Total	79,071				79,071	77,740
<b>Church/Churchyard</b>						
Church running - insurance	3,868				3,868	3,868
Church running - electric	1,820				1,820	2,340
Church running - gas	2,970				2,970	3,695
Church running - water	295				295	428
Church maintenance	1,734				1,734	2,430
Organ / piano tuning	497				497	960
Church room - running	1,085				1,085	604
Salary of Church room cleaner	494				494	508
Upkeep of churchyard	2,826		1,320		4,146	3,886
Church major repairs	4,251	2,400			6,651	40,574
Total	19,840	2,400	1,320		23,560	59,293
<b>Worship/Outreach</b>						
Upkeep of services	1,187				1,187	1,198
Honoraria - organists/verger/choir m	518				518	1,548
Music						693
Cost of social activities	91				91	485
Youth	101				101	506
Total	1,897				1,897	4,430
<b>Communications/Administration</b>						
Admin staff costs	4,884				4,884	8,630
Printing / photocopying costs	1,032				1,032	1,480
Other administration costs	2,765		215		2,981	2,429
Books and magazine costs	456				456	510
Website / Publicity						151
Governance costs exam/audit fee	354				354	354
Total	9,491		215		9,707	13,554
<b>3c Other Trading Activities</b>						
Parish magazine costs			3,261		3,261	5,712
BRF notes cost	241				241	249
Trading activities - other						188
Total	241		3,261		3,502	6,149
<b>EXPENDITURE TOTAL</b>	112,109	2,650	6,573		121,333	169,950
<b>GRAND TOTAL</b>	(32,159)	5,782	4,698		(21,678)	(69,488)

	<i><b>TOTAL</b></i>	<i><b>TOTAL</b></i>
	<i><b>2020</b></i>	<i><b>2019</b></i>
	£	£
4a Wages and salaries	5,897	10,686

During the year the PCC employed an administrator, vergers, and a church-room cleaner, all part time.  
The average headcount for the year was 0.36 full time equivalent.

4b Payments to PCC members

During the year:-

Shirley Squires was paid £4,571 as church administrator

A son of a Churchwarden took over as gardener of the Churchyard during the year and invoiced the PCC £1,511.54

There were no other disclosable transactions in respect of PCC members, nor persons closely connected with them, nor other related parties

<b>Assets</b>		<i><b>Unrestricted Funds</b></i>	<i><b>Designated Funds</b></i>	<i><b>Restricted Funds</b></i>	<i><b>Endowment Funds</b></i>	<i><b>TOTAL 2020</b></i>	<i><b>TOTAL 2019</b></i>
		£		£	£	£	£
5a <u>Tangible Fixed Assets</u>							
Church Equipment							
Cost							
	1st January	2,446				2,446	2,446
	Additions	0					
	Disposals	0					
	31st December	2,446				2,446	2,446
Depreciation							
	1st January	1,986				1,986	1,524
	Charge for the year	460				460	462
	Disposals	0				0	0
	31st December	2,446				2,446	1,986
Net Book Value							
	1st January	460				460	922
	31st December	0				0	460
5b <u>Loan</u>							
East Sussex Credit Union Renewed 1st September 2019 for 5 years)		10,000				10,000	10,000

5c <u>Investments (current market value)</u>		<i><b>2020</b></i>	<i><b>2019</b></i>
CBF Investment Shares	280,813	280,813	310,391
CBF Fixed Interest Securities	180	180	174
Chancel Trust Acc. Income		6,041	5,598
	280,993	6,041	316,163

	<i>Unrestricted Funds £</i>	<i>Designated Funds</i>	<i>Restricted Funds £</i>	<i>Endowment Funds £</i>	<i>TOTAL 2020 £</i>	<i>TOTAL 2019 £</i>
6 <u>Debtors</u>						
Income Tax recoverable	1,262		631		1,893	2,197
VAT recoverable	10,593				10,593	10,593
	11,855	0	631	0	12,486	12,790
7 <u>Creditors due within one year</u>						
Creditors for goods and services	915				915	1,343
Other creditors	313		4,560		4,873	12,461
	1,228		4,560		5,788	13,804
8a <u>Analysis of Net assets by fund</u>						
Fixed assets for church use	0				0	460
Investment fixed assets	280,993			6,041	287,034	316,163
Loan	10,000			10,000	10,000	10,000
Current assets	42,124	36,595	68,832		147,551	137,928
Current liabilities	-1,228		-4,472		(5,700)	(13,804)
	331,889	36,595	64,360	6,041	438,885	450,747



8b)

## Ringmer PCC

**Fund movement summary**  
**Selected period: 01 January 2020 to 31 December 2020**

<b>Fund</b>	<b>Fund Balances brought forward</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>Gains and Losses</b>	<b>Journal Entries</b>	<b>Fund balances Carried forward</b>
Bells - Bellringers	3,410		215				3,195
Bert - Bert Errey Fund	7,508	31					7,539
Chancel - Chancel Trust	5,597				443		6,040
Choir - Choir fund	1,068						1,068
Room - Church Room Fund	6,584	27					6,612
Disaster - Disaster Fund	590	1,390	250				1,731
Fabric - Fabric Fund	118						118
Friends - Friends of St Marys	29,075	1,008	1,320				28,763
Misc - Miscellaneous	193						193
Organ - Organ fund	9,778	54	2,400				7,433
Other - Other earmarked Funds	571	1,710	1,526				754
Magazine - Parish Magazine	10,933	7,103	3,261				14,776
Vicar - Vicar and Churchwardens	21,033	8,378	250				29,162
General - General fund	354,282	79,950	112,109		18,074	2,353	342,550
<b>Totals</b>	<b>450,748</b>	<b>99,655</b>	<b>121,333</b>		<b>18,517</b>	<b>2,353</b>	<b>449,942</b>

## **Independent Examiner's Report**

to the Parochial Church Council of St Mary the Virgin, Ringmer

I report on the accounts for the year ended 31st December 2020 which are set out on pages 2.1 to 3.7

### **Respective responsibilities of the PCC and examiner**

The members of the PCC are responsible for the preparation of the accounts. The members of the PCC consider that an audit is not required under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to

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

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes consideration of 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 no opinion is given as to whether the accounts present a "true and fair" view. The report is limited to those matters set out below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention

- which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Malcolm N. Preece,  
Price & Company,  
Chartered Accountants,  
30/32 Gildredge Road,  
Eastbourne  
BN21 4SH

8 April 2021

## Prior Year - Statement of Financial Activities – 2019

### Ringmer PCC Statement of Financial Activities For the period from 01 January 2019 to 31 December 2019

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b><i>Income and endowments from:</i></b>					
Donations and legacies	62,557	2,744	—	65,302	101,606
Income from charitable activities	15,023	2,239	—	17,262	6,204
Other trading activities	17	7,365	—	7,382	16,506
Investments	10,171	342	—	10,514	11,573
Other income	—	—	—	—	—
<b>Total income</b>	<b>87,769</b>	<b>12,692</b>	<b>—</b>	<b>100,462</b>	<b>135,889</b>
<b><i>Expenditure on:</i></b>					
Raising funds	2,365	651	—	3,016	1,059
Expenditure on charitable activities	156,900	10,033	—	166,933	196,334
<b>Total expenditure</b>	<b>159,265</b>	<b>10,684</b>	<b>—</b>	<b>169,950</b>	<b>197,393</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(71,496)</b>	<b>2,008</b>	<b>—</b>	<b>(69,488)</b>	<b>(61,505)</b>
<b><i>Transfers</i></b>					
Gross transfers between funds - in	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—
<b><i>Other recognised gains / losses</i></b>					
Gains / losses on investment assets	—	—	—	—	—
Gains on revaluation, fixed assets, charity's own use	55,173	—	(11,372)	43,800	(4,572)
<b>Net movement in funds</b>	<b>(16,323)</b>	<b>2,008</b>	<b>(11,372)</b>	<b>(25,687)</b>	<b>(66,076)</b>
<b><i>Reconciliation of funds</i></b>					
<b>Total funds brought forward</b>	<b>401,418</b>	<b>58,047</b>	<b>16,970</b>	<b>476,436</b>	<b>542,512</b>
<b>Total funds carried forward</b>	<b>385,095</b>	<b>60,055</b>	<b>5,597</b>	<b>450,748</b>	<b>476,436</b>

**Statement of Financial Activities (2)**  
**For the period from 01 January 2019 to 31 December 2019**

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Represented by</b>						
Unrestricted						
	General fund	354,282	—	—	354,282	370,790
Designated						
	Organ fund	9,778	—	—	9,778	9,708
	Vicar and Churchwardens	21,033	—	—	21,033	20,919
Restricted						
	Agency collection	—	—	—	—	—
	Bellringers	—	3,410	—	3,410	3,287
	Bert Errey Fund	—	7,508	—	7,508	7,451
	Choir fund	—	1,068	—	1,068	1,068
	Church Room Fund	—	6,584	—	6,584	8,807
	Disaster Fund	—	590	—	590	240
	Fabric Fund	—	118	—	118	118
	Friends of St Marys	—	29,075	—	29,075	27,800
	Miscellaneous	—	193	—	193	15
	Other earmarked Funds	—	571	—	571	—
	Parish Magazine	—	10,933	—	10,933	9,256
Endowment						
	Chancel Trust	—	—	5,597	5,597	16,970

*There may be minor discrepancies in the totals as the pence are not being shown*

## Prior Year – Notes to the Accounts – 2019

### Income & Expenditure

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>TOTAL 2019</i>	<i>TOTAL 2018</i>
Income	£		£	£	£	£
<b>2a</b> <u>Voluntary income</u>						
Planned Giving						
Gift Aid	38,523		961		39,484	36,621
Other planned giving	1,912				1,912	1,891
Collections	4,428		205		4,633	5,319
Donations, and legacies						
Gift Aid	1,281		310		1,591	978
Other donations	4,906		696		5,602	6,294
Legacy	1,000				1,000	39,578
Income tax recoverable	10,507		572		11,079	10,925
Grants						
	62,557		2,744		65,301	101,606
<b>2b</b> <u>Church activities</u>						
Christmas Fair	2,826				2,826	2,533
Coffee Breaks	480		1,651		2,131	1,865
Simple lunches			209		209	164
Other events	3,517		284		3,801	1,642
	6,823		2,144		8,967	6,204
<b>2c</b> <u>Other trading activities</u>						
Fees	7,381		95		7,476	8,279
Sales - BRF notes / Parish Magazine	210		2,946		3,156	3,202
Parish Magazine advertising			4,420		4,420	4,430
Photocopy reimbursement	17				17	25
Floodlighting	610				610	570
	8,218		7,461		15,679	16,506

<b>2d</b> <u>Investments</u>					
	Dividends and interest	9,987	185	343	10,515
		9,987	185	343	10,515
<b>2e</b> <u>Other receipts</u>					
	Insurance claim				
<b>Total Income</b>		87,585	185	12,692	100,462
					135,889

## Income & Expenditure

Expenditure	<i>Unrestricted Funds</i> £	<i>Designated Funds</i>	<i>Restricted Funds</i> £	<i>Endowment Funds</i> £	<i>TOTAL 2019</i> £	<i>TOTAL 2018</i> £
<b>3a</b> <u>Raising funds</u>						
Friends of St Mary's						
Christmas Fair	262				262	428
Coffee Break			542		542	569
Other	2,103		110		2,213	490
	2,365		652		3,017	1,487
<b>3b</b> <u>Church activities</u>						
Missionary and charitable giving	4,221		1,535		5,756	7,949
Ministry						
Parish Contribution	71,900				71,900	69,656
Working expenses of incumbent	2,044				2,044	1,900
Vicarage costs	3,796				3,796	4,146
	77,740				77,740	75,702
Church/Churchyard						
Church running costs	6,465				6,465	6,474
Church maintenance	2,365		66		2,431	3,594
Church Insurance	3,869				3,869	3,775
Church Room	1,113				1,113	1,350
Churchyard	3,748		138		3,886	6,066
Major repairs	38,297		2,277		40,574	67,368
	55,857		2,481		58,338	88,627
Worship/Outreach						
Services	4,400				4,400	2,454
Social	486				486	522
Youth	507				507	1,109
	5,393				5,393	4,085

	<i><b>Unrestricted Funds</b></i>	<i><b>Designated Funds</b></i>	<i><b>Restricted Funds</b></i>	<i><b>Endowment Funds</b></i>	<i><b>TOTAL 2019</b></i>	<i><b>TOTAL 2018</b></i>
Communications/Administration						
Administration	12,401		139		12,539	11,695
Books/Publicity	662				662	1,626
Independent examination fee	354				354	354
	13,417		139		13,555	13,675
	156,628		4,155		163,799	190,038
<b>3c</b> <u>Other trading activities</u>						
Parish Magazine/BRF notes	249		5,712		5,961	5,868
Other	23		166		189	
	272		5,878		6,150	5,868
<b>Total Expenditure</b>	159,265		10,685		169,949	197,393



					TOTAL 2019 £	TOTAL 2018 £	
4a	Wages and salaries					10,686	12,362
	During the year the PCC employed an administrator, vergers, choir master, several organists, a PA to the Vicar and a church-room cleaner, all part time. The average headcount for the year was 0.64 full time equivalent.						
4b	Payments to PCC members						
	During the year:-						
	Shirley Squires was paid £4,538 as church administrator						
	There were no other disclosable transactions in respect of PCC members, nor persons closely connected with them, nor other related parties						
Assets		Unrestricted Funds £	Designated Funds	Restricted Funds £	Endowment Funds £	TOTAL 2019 £	TOTAL 2018 £
5a	<u>Tangible Fixed Assets</u>						
	Church Equipment						
	Cost						
	1st January	2,446				2,446	2,446
	Additions	0					
	Disposals	0					
	31st December	2,446				2,446	2,446
	Depreciation						
	1st January	1,524				1,524	1,062
	Charge for the year	462				462	462
	Disposals	0					
	31st December	1,986				1,986	1,524
	Net Book Value						
	1st January	922				922	1,384
	31st December	460				460	922
5b	<u>Loan</u>						
	East Sussex Credit Union Renewed 1st September for 5 years)	10,000				10,000	0

5c	<u>Investments (current market value)</u>				2019	2018
	CBF Investment Shares	310,391			310,391	305,222
	CBF Fixed Interest Securities	174			174	170
	Chancel Trust					
	CBF Investment Shares			<i>Note Capital now owned</i>		11,562
	CBF Fixed Interest Securities			<i>by diocese not PCC</i>		260
	Accumulated Income			5,598	5,598	5,148
		310,565		5,598	316,163	322,362
		<i>Unrestricted</i>	<i>Designated</i>	<i>Restricted</i>	<i>Endowment</i>	<i>TOTAL</i>
		<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>TOTAL</i>
		£		£	£	£
6	<u>Debtors</u>					
	Income Tax recoverable	1,796		401	2,197	1,284
	VAT recoverable	10,593			10,593	10,593
		12,389		401	12,790	23,261
7	<u>Creditors due within one year</u>					
	Creditors for goods and services	1,343			1,343	5,321
	Other creditors	3,271		9,190	12,461	4,525
		4,614		9,190	13,804	9,846
8a	<u>Analysis of Net assets by fund</u>					
	Fixed assets for church use	460			460	922
	Investment fixed assets	310,565			316,163	322,362
	Loan	10,000			10,000	
	Current assets	37,871	30,812	69,245	137,928	162,998
	Current liabilities	(4,614)		(9,190)	(13,804)	(9,846)
		354,282	30,812	60,055	5,598	450,747
						476,436

8b

**Ringmer PCC**  
**Fund movement summary**  
**Selected period: 01 January 2019 to 31 December 2019**

<b>Fund</b>	<b>Fund Balances brought forward</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>Gains and Losses</b>	<b>Journal Entries</b>	<b>Fund balances Carried forward</b>
Bells - Bellringers	3,287	398	274	—	—	—	3,410
Bert - Bert Errey Fund	7,451	56	—	—	—	—	7,508
Chancel - Chancel Trust	16,970	—	—	—	449	(11,822)	5,597
Choir - Choir fund	1,068	—	—	—	—	—	1,068
Room - Church Room Fund	8,807	54	2,277	—	—	—	6,584
Disaster - Disaster Fund	240	815	465	—	—	—	590
Fabric - Fabric Fund	118	—	—	—	—	—	118
Friends - Friends of St Marys	27,800	1,413	138	—	—	—	29,075
Misc - Miscellaneous	15	178	—	—	—	—	193
Organ - Organ fund	9,708	70	—	—	—	—	9,778
Other - Other earmarked Funds	—	2,387	1,816	—	—	—	571
Magazine - Parish Magazine	9,256	7,389	5,712	—	—	—	10,933
Vicar - Vicar and Churchwardens	20,919	114	—	—	—	—	21,033
General - General fund	370,790	87,584	159,265	—	55,173	—	354,282
<b>Totals</b>	<b>476,436</b>	<b>100,462</b>	<b>169,950</b>	<b>—</b>	<b>55,622</b>	<b>(11,822)</b>	<b>450,748</b>

*There may be minor discrepancies in the totals as the pence are not being shown*