

Charity Registration No. 1131871

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF HOCKLEY**

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
HOCKLEY

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THE PAROCHIAL CHURCH COUNCIL OF ECCLESIASTICAL PARISH OF HOCKLEY

CHARITY INFORMATION

Current Trustees:	Revd. S. Stroebel Debra Blakeley Margaret Hughes Jane Imray David Marlow Elizabeth Marlow Steve Mitchell Kurt Stroebel Jane Tuttlebee
Address:	St Peter & Paul Church Church Road Hockley Essex SS5 6AE
Bankers:	Barclays Bank PO Box 13 Rayleigh Essex SS6 7AJ
Independent Examiner:	Philip Brown F.C.A. 1422 London Road Leigh on Sea Essex SS9 2UL

THE PAROCHIAL CHURCH COUNCIL OF ECCLESIASTICAL PARISH OF HOCKLEY

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees have pleasure in submitting their report and the accounts for the year ended 31 December 2023.

Trustees' responsibilities in relation to the financial statements.

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:-

- a) Select suitable accounting policies and apply them consistently.
- b) Observe the methods and principles in the relevant legislation.
- c) Make judgments and estimates that are reasonable and prudent.
- d) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in their financial statements.
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements have been prepared in accordance with the guidelines made available by the Charity Commission. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant information of which the charity's independent examiner is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Trustees and advisers

Details of the charity's trustees and advisers are given on page 1.

THE PAROCHIAL CHURCH COUNCIL OF ECCLESIASTICAL PARISH OF HOCKLEY

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, Governance and Management

The charity's governing document is the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules.

The day to day running and management of the church is undertaken by the trustees.

Potential Risks

The Church undertakes regular Risk Assessment Reviews covering – health and safety, operational, property, strategic, legal, financial, insurance and employment risks. This is reviewed annually.

The Church is subject to regular Fire and Health & Safety checks. Full third party insurance and specific insurance is taken out to cover all church activities and property.

Objectives and Activities

The charity's main activity is to promote within the ecclesiastical parish the whole mission of the Church.

As trustees, we believe that we have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Financial Review

In pursuit of these activities, the charity this year expended £28739 against an income for the period of £28451. Movement in the value of investments resulted in fund balances at the year end of £91318 of which £59575 represents restricted funds.

Status

The charity is registered with The Charity Commission under the number 1131871.

Approved by the Trustees and signed on their behalf by:

David Marlow

Dated: 18th March 2024

THE PAROCHIAL CHURCH COUNCIL OF ECCLESIASTICAL PARISH OF HOCKLEY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOCKLEY.

I report on the financial statements of the Parochial Church Council of the Ecclesiastical Parish of Hockley for the year ended 31 December 2023 as set out on pages 6 to 11.

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.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of financial statements. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed.

It is my responsibility to:

- Examine the financial statements under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To 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 a charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

THE PAROCHIAL CHURCH COUNCIL OF ECCLESIASTICAL PARISH OF HOCKLEY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOCKLEY.

Independent examiner's statement

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

- A) 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 2011 Act; and
 - To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

have not been met; or

- B) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Independent Examiner

P Brown F.C.A.
1422 London Road
Leigh on Sea
Essex
SS9 2UL

Dated: 18th March 2024

THE PAROCHIAL CHURCH COUNCIL OF ECCLESIASTICAL PARISH OF HOCKLEY

BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	2023	2022
		£	£
Investments	4		
Restricted Funds		59575	52924
Unrestricted Funds		<u>20792</u>	<u>20146</u>
		<u>80367</u>	<u>73070</u>
 Current Assets			
Gift Aid recoverable		4083	3774
Bank current account		<u>11814</u>	<u>9815</u>
		15897	13589
Creditors		<u>(4946)</u>	<u>(1704)</u>
 Net Current Assets		<u>10951</u>	<u>11885</u>
 Total Net Assets		<u>91318</u>	<u>84955</u>
 Funds	6	<u>91318</u>	<u>84955</u>

These financial statements were approved by the Trustees and signed on their behalf by:

D Marlow Treasurer

Dated: 18th March 2024

THE PAROCHIAL CHURCH COUNCIL OF ECCLESIASTICAL PARISH OF HOCKLEY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023	2022
		£	£
Incoming resources			
Voluntary income	2	21405	24351
Other income		576	376
Deposit interest received		646	175
Income from church activities	2	5064	3577
British Gas goodwill gesture		-	525
Diocesan heating grant		760	-
		-----	-----
Total incoming resources		28451	29004
Resources expended			
Governance costs - Church activities	3	<u>(28739)</u>	<u>(30705)</u>
Net (deficit) for the year		(288)	(1701)
Movement in restricted investments:-	5		
Investment Income		1600	1546
Surplus/(deficit) on revaluation		<u>5051</u>	<u>(6926)</u>
Net overall movement		6363	(7081)
Surplus/deficit			
Fund balances brought forward		<u>84955</u>	<u>92036</u>
Fund balances carried forward		<u>91318</u>	<u>84955</u>

The charity has no other recognised gains or losses for the above two financial years other than those accounted for in the SoFA.

THE PAROCHIAL CHURCH COUNCIL OF ECCLESIASTICAL PARISH OF HOCKLEY

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2023**

Accounting Policies

1.1 Accounting convention

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015

The financial statements have been prepared under the historical costs convention except for the valuation of investment assets which are shown at market value.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

1.2 Investment

Fixed asset investments are stated at market value.

1.3 Incoming Resources

All income is shown gross and is accounted for when receivable.

1.4 Resources Expended

Expenditure is included on an accruals basis

1.5 Funds accounting

Unrestricted

The Church's General Fund consists of funds which the Church may use for its purposes at its discretion.

The Church may designate funds for a special purpose, although there is no legal force to the designations.

Restricted

The Restricted Fund consists of a CBP Investment Fund held by Chelmsford Diocesan Board of Finance for the purpose of covering future chancel repair liabilities.

THE PAROCHIAL CHURCH COUNCIL OF ECCLESIASTICAL PARISH OF HOCKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
<u>2. Incoming resources</u>		
a) Voluntary income:-		
Planned giving	13185	12770
Loose collections	3137	2325
Donations and legacies	1000	5482
Gift Aid recoverable	<u>4083</u>	<u>3774</u>
	<u>21405</u>	<u>24351</u>
b) Income from investments		
Interest received	646	175
Dividends received on investments in restricted funds	<u>1600</u>	<u>1546</u>
	<u>2246</u>	<u>1721</u>
c) Income from Church Activities		
Parochial fees from weddings and funerals	7783	5243
<u>Less</u> Assistant Clergy fees (incl. general services)	(1508)	(810)
Diocesan fees	(1211)	(856)
	<hr/> <u>5064</u>	<hr/> <u>3577</u>

THE PAROCHIAL CHURCH COUNCIL OF ECCLESIASTICAL PARISH OF HOCKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
3. Church Activities		
Hockley Living Adverts	75	325
Churchyard	-	2098
Light & Heat	2438	1700
Insurance	1790	1748
General church repairs	1457	710
Upkeep of services	592	625
Organist	3200	3000
Cost of new wall	-	4210
Parish share	15000	15000
Miscellaneous costs	599	961
Net Jubilee costs	-	328
Quinquennial repairs (initial)	3588	-
	<hr/>	<hr/>
	28739	30705
	=====	=====

4. Investments:-

Restricted Funds

CBF Investment

	£
At 1 January 2023	52924
Investment Income	1600
Surplus on revaluation	5051
	<hr/>
At 31 December 2023	59575
	=====

Unrestricted Funds

CCLA Investment

	£
At 1 January 2023	20146
Interest Received	646
	<hr/>
At 31 st December 2023	20792
	=====

THE PAROCHIAL CHURCH COUNCIL OF ECCLESIASTICAL PARISH OF HOCKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Fund £	Restricted Fund £	Total £
5. Movement on funds			
Opening balances at 1 January 2023	32031	52924	84955
	(288)	6651	6363
(Deficit)/surplus for the year	<u>31743</u>	<u>59575</u>	<u>91318</u>
Balances at 31 December 2023	=====	=====	=====

6. Control

The PCC was jointly controlled by the trustees in the current and the preceding year.