

## Parochial Church Council of Holy Trinity Church Boston

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### ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

For the year ended 31 December 2021.

#### ADMINISTRATIVE INFORMATION

Holy Trinity Church, Spilsby Road, Boston is part of the Diocese of Lincoln within the Church of England. Under the terms of section 3 of the Parochial Church Councils' (Powers) Measure 1956 the Parochial Church Council (PCC) is a body corporate and a charity registered with the Charity Commission – Charity Registration Number: 1132300.

The accounts have been prepared in accordance with the requirements of the Charities Act 2011, the Statement of Recommended Practice "Accounting and Reporting for Charities" (FRS 102) issued by the Charity Commission, The Charities (Accounts and Reports) Regulations 2008 and the Church Accounting Regulations 2006.

**PCC members who have served from 1 January 2021 until the date this report was approved are as follows:**

<b>Incumbent</b>	Rev Lis Ward Rev Ian Ward	Chair Associate Vicar
<b>Curate</b>	Rev Jon Speirs-Davis	
<b>Youth Worker</b>	Miss Eden Prothero	From Sept 2021
<b>Pastoral Outreach Worker</b>	Mrs Paula Sargeant	
<b>Churchwardens</b>	Mrs Sandra Snell Mr Barry Moseley	
<b>Representatives on the Deanery Synod</b>	Mr Edward Barkham Mrs Barbara Parkinson Mr David Wilkinson Mr Bill Barr	Treasurer  Until June 2021
<b>Elected Members</b>	Mr Francis Abiodun	
	Miss Ellie Blackburn	
	Mrs Anne Bladon	
<b>PCC Secretary</b>	Mrs Barbara Booth	
	Mr Tim Booth	
	Mrs Moira Goddard	
	Mr Anthony Jackson	
	Mrs Barbara Parkinson	
	Mrs Leila Peel	
	Mrs Heather Percival	
	Mrs Glenda Rutt	
	Mr Philip Smith	
	Mrs Alison Tulloch	
	Mr Graham Tulloch	

#### TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its net incoming/outgoing resources for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The method of appointment of PCC members is set out in the Church Representation Rules 2020. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Members of the PCC are aware of potential risks both financial and otherwise that might occur either in the church or the Trinity Centre (church hall). They have taken appropriate action to control and minimise these risks.

There are four PCC Committees, which meet between full PCC meetings. These are:

- HR Group
- Finance & Fabric Committee
- Mission Support Group
- Standing Committee

All these committees report back to full PCC meetings. The Leadership Advisory Group (not a PCC committee) also meets to offer pastoral and prayer support for the vicars.

Members of the Prayer Ministry Team are currently available after the main morning services. Our current service pattern is as follows:

<b>Sunday</b>	<b>8.00am</b>	<b>10.30 am</b>	<b>6.30 pm</b>
1 <sup>st</sup>		Worship and Grow Together (All Age)	Evening worship with Holy Communion
2 <sup>nd</sup>	Holy Communion	Worship Together	
3 <sup>rd</sup>		Worship Together with Holy Communion	Evening worship
4 <sup>th</sup>	Holy Communion	Worship Together	
5 <sup>th</sup>	Holy Communion	Worship Together	

Evening Worship is an informal service which takes place in the prayer space in Church.

Groups for children and young people meet during 10.30am services except for 1<sup>st</sup> Sunday of the month. CYFA (Youth Fellowship) meets on Sunday evenings.

### OBJECTIVES AND ACTIVITIES

Holy Trinity's Parochial Church Council (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. It also has responsibility for the management of the Church property in the parish – Holy Trinity Church, The Trinity Centre (the church hall), and 43 Spilsby Road.

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### ACHIEVEMENTS AND PERFORMANCE

#### Church Attendance

There are 200 members on the Church Electoral Roll. Of the 200, 107 (53.5%) live in the parish and 93 (46.5%) live outside of the parish. This is a decrease of 1 member on last year's Electoral Roll.

The average Sunday attendance in person during 2021 was 67 adults and 9 Children. These figures include attendance at 8:00 am Holy Communion, 10:30 am Service and 6:30 pm Evening Service. During this time, we were still in the grips of lockdowns and a global pandemic and our main 10:30 am service was live streamed and the average online weekly views were 100. These figures are only per household and do not take into account where more than one person watches per household.

#### Attendance at Special Services was as follows:

Service	In Person	On Line Views
<b>Easter Day</b>	60 adults and 6 children	136
<b>Harvest Festival</b>	115 adults and 19 children	65
<b>Christmas Carol Service</b>	90 adults and 22 children	234
<b>Crib Service</b>	23 adults and 28 children	54
<b>Christmas Eve</b>	39 adults and 0 children	29
<b>Christmas Day</b>	70 adults and 20 children	57

#### Occasional Services in 2021

<b>Baptisms</b>	3
<b>Thanksgiving for the gift of a child</b>	0
<b>Weddings</b>	4
<b>Thanksgiving for Marriage/Blessing</b>	1
<b>Funerals in Church</b>	1
<b>Burial of Ashes</b>	0
<b>Confirmation</b>	0

#### Review of the PCC Year

2021 continued from where 2020 left off, the national lockdown and covid restrictions meaning Zoom meetings rather than in person meetings for most of the year. The PCC met 3 times physically and 6 times on Zoom. The average attendance at PCC meetings in 2021 was 86% (80% in 2020).

The APCM was held on Sunday 18<sup>th</sup> April 2021. This was the first year where postal votes were allowed at the APCM for election of PCC members – this was agreed at the 2020 APCM. 13 people, who knew they could not attend the meeting, applied for postal Voting. Sandra Snell and Barry Moseley were re-elected as churchwardens and sworn in at the APCM

At the first meeting of the new PCC on 11<sup>th</sup> May 2021 the following elections and appointments were voted on and approved:

PCC Chair:	Rev Lis Ward
PCC Vice Chair:	Sandra Snell
Deputy Churchwardens:	Frances Abioudun Heather Percival
PCC Treasurer:	Edward Barkham
PCC Secretary:	Barbara Booth
PCC Minute Secretary:	Nikki Jackson

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Subcommittees were also appointed – Standing Committee, Fabric and Finance and HR. The Leadership Advisory Group and Mission Group continued to meet, and reports were regularly received from subcommittees and from the treasurer, Pastoral Outreach Worker and from those involved in Youth and Children's work.

During 2021 many challenges were thoughtfully and prayerfully considered by the PCC. With many restrictions still on church services, finances had to be carefully considered. Rev. Aly Buxton joined the meeting in February to talk about the dire financial situation of the Church including the Lincoln Diocese, emphasising how parishes will need to work more closely together, sharing resources and reducing the number of clergies in our Local Ecclesiastical Area. The plans being made are expected to take place over a 5-year period, initially titled 'Resourcing Sustainable Church', they are now known as 'A Time to Change-together'. Trinity then had to decide on which 'category' of church we are or would like to be seen to be working towards – it was agreed to title us a 'key mission church'. In October, Rev Sudharshan Sarvananthan and Trevor Baily presented to the PCC the diocesan covenant scheme, again explaining the diocese finances and impact on churches within Lincolnshire if the financial situation doesn't change. As many churches are struggling to pay their Parish Share, the PCC agreed to try to pay at least their budgeted amount of £45,419 and work towards being able to pay the cost of employing 1 full time clergy – a cost of £55,000. This we managed to achieve by the end of 2021.

With the departure of Esther Lockley and Family, a vacancy arose for a Youth and Children's Worker. The PCC decided that it wished to advertise and a working party was set up to look into advertising, interviewing and reporting back to PCC on any possible appointment. This ultimately led to the employment of Eden Prothero as our new Youth and Children's Worker from September 2021.

Other things the PCC looked at throughout the year included;

- Approval for Romanian Church to use the Church for their services- they have now moved to worshipping in the Trinity Centre every Sunday afternoon. Permission was also given for monthly use of the church by a Syriac church congregation.
- 13 policy reviews and updates
- Decorating and carpeting of 43 Spilsby Road ready for the new Youth Worker, including furnishing the office as a designated workspace.
- 3 architects have visited to look at re-ordering of the internal worship space of church, give informal advice and quotes for feasibility studies; this is still in preliminary stages and nothing has yet been decided.
- Approval for work to be completed on stonework
- The AV and sound system are now outdated and sometimes making it very difficult during services – particularly with live-streaming. A working group was set up to look at possibilities and approval was granted for it to be updated using money from the Mowbray Trust.

Many thanks to all PCC members and members of the church who so faithfully attend PCC meetings and PCC sub-committees throughout the year. Also, thank you to everyone who has helped, prayed for and supported the work of the PCC during the course of the last year. The prayer support of the church is vital to the work of the PCC.

### Holy Trinity Church Fabric Report 2021

The fabric of the Church, Lounge, Trinity Centre and 43 Spilsby Rd remain in very good order. We are very grateful to all those who give of their time, expertise, and financial support to maintain the buildings, church yard, grounds and gardens, entrusted to us, for the use of future generations.

In addition to the routine cleaning and maintenance activities that go alongside maintaining any buildings that are used by the public the following is of note.

In 2021 we had visits from 3 Architects to give advice regarding the possible reordering of the inside of the church. We await a visit from Lincoln DAC in early 2022.

### Church and Churchyard

Apex Cross was removed, repaired, and refitted.

Stone mason repairs to church and wall

Church Bell pulley wheel repaired

Church yard maintenance, gravestone and memorial stones cleared

Bench was donated by the family of Dennis George in his memory

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Temporary stage lighting at front of church to aid with live screening of services

Remedial work to main entrance door

### **Lounge**

Sliding door mechanism repaired

Entrance Hall, stairs and corridor to Trinity Centre decorated.

### **Trinity Centre**

New roof fitted

Lights replaced in internal corridor

New drains inspection cover and surround fitted in carpark

New fridge purchased for kitchen

### **43 Spilsby Rd**

Redecorated internally

Repairs to bath

New carpets fitted in office, lounge and bedrooms.

New vinyl floor in kitchen

Garden cleared and borders replanted. Grass reseeded.

Trees pruned. Garden fence painted.

Windows repaired and new locks fitted.

New locks fitted to all doors.

Gas fires serviced, chimneys swept and cowls fitted.

Remedial electrical work to hall light and bathroom fan.

Ramp for entrance to house via French doors.

### **Financial Review**

For the year ended 31<sup>st</sup> December 2021, the accounts show that the PCC made a surplus of income over expenditure of £30,815.07. This compares with a deficit of £1,019.05 in 2020. Overall expenditure was £29,017.58 (or 15.5%) higher than in 2020. Income was also higher than in 2020 by £60,851.70 (or 32.6%). This was boosted by legacies received of £47,427.56. The main differences in income for 2021, compared with 2020, were as follows –

- Loose cash offerings increased to £8,297.73 (2020 £2,855.67).
- One-off donations decreased to £12,772.35 (2020 £20,895.20)
- Income tax recovered under the Gift Aid scheme increased to £21,229.67 (2020 £19,376.20)
- Envelope giving decreased to £5,500.00 (2020 £9,024.30)
- Standing orders increased to £78,493.94 (2020 £70,751.62)
- The PCC received two substantial legacies in 2021 totalling £47,427.56 (2020 £4,072.44)
- Parochial fees received increased to £2,414.00 (2020 £1,139.00)
- With the re-opening of the café, takings increased to £2,903.75 (2020 £1,771.54)
- With no staff furloughed in 2021, the amount claimed under the HMRC Job Retention Scheme was £0 (2020 £2,593.65)
- The PCC was able to claim back the VAT paid on works to the fabric of the building of £4,599.42 (2020 £44.05)
- With the re-opening of the Trinity Centre after the lockdown, lettings increased to £16,157.68 (2020 £9,865.05)
- Mowbray bequest income increased to £7,664.10 (2020 £4,179.05)

The main differences in expenditure for 2021, compared with 2020, were -

- Spending from the BMNEC grant toward pastoral outreach work increased to £1,743.56 (2020 £387.84)
- Not having a youth worker in post for much of 2021 meant spending on the salary reduced to £7,990.54 (2020 £22,392.44)
- The tithe payment reduced to £13,175.00 (2020 £14,210.05)
- The parish share payment increased to £55,000.00 (2020 £41,289.93)
- Sundries (not budget) increased to £8,795.26. This mainly relates to tithe payments relating to the bequests received and payments from the vicar's discretionary fund. (2020 £2,041.54)
- Work to the fabric of the church relating to the Quinquennial report was £17,990.06 (2020 £2,865.56)

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- Mowbray bequest expenditure increased to £7,664.10 (2020 £4,179.05)
- Trinity Centre repairs and maintenance reduced to £1,040.75 (2020 £2,621.74)

Unrestricted funds showed a surplus for the year of £30,409.83 and a fund balance of £391,069.15. £271,279.74 of this relates to fixed assets, so the fund balance for unrestricted current assets is £119,789.41. The total restricted funds showed a surplus of £405.24 and a fund balance of £32,502.76.

### **Reserves Policy**

It is PCC policy to maintain a balance of £30,000 on unrestricted funds (if possible) to cover emergency situations that may arise from time to time.

It is also PCC policy that surplus funds are invested with the CBF Church of England Deposit Fund which offers security and an attractive interest rate.

At 31<sup>st</sup> December 2021 the balance held in the General Fund was £107,679.11.

Approved by the Parochial Church Council on 28th March 2022 and signed on its behalf by

Rev Lis Ward

Vicar

## Statement of financial activities

For the year ending 31 December 2021

		Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2021 £	Total funds 2020 £
	Notes					
<b>Income and endowments from</b>						
Donations and legacies	2(a)	175,835.32	1,811.56	-	177,646.88	129,730.58
Investments	2(b)	36.99	16.15	-	53.14	417.71
Income from charitable activities	2(c)	5,536.75	-	-	5,536.75	3,560.04
Other income	2(d)	17,307.74	28,794.44	-	46,102.18	42,001.45
Hall income	2(e)	18,302.88	-	-	18,302.88	11,080.35
		<b>217,019.68</b>	<b>30,622.15</b>	<b>-</b>	<b>247,641.83</b>	<b>186,790.13</b>
<b>Expenditure on</b>						
Costs of generating voluntary income	3(a)	75.49	-	-	75.49	105.10
Cost of generating funds	3(e)	1,660.19	-	-	1,660.19	1,231.78
Expenditure on charitable activities	3(b)	113,657.05	27,864.82	-	141,521.87	138,706.62
Other expenditure	3(c)	57,034.56	2,352.09	-	59,386.65	31,575.64
Hall expenditure	3(d)	14,182.56	-	-	14,182.56	16,190.04
		<b>186,609.85</b>	<b>30,216.91</b>	<b>-</b>	<b>216,826.76</b>	<b>187,809.18</b>
Net income /(expenditure) resources before transfers		30,409.83	405.24	-	30,815.07	(1,019.05)
Gross transfers between funds - in		118,446.30	27,199.65	-	145,645.95	95,437.80
- out		(118,946.30)	(26,699.65)	-	(145,645.95)	(95,437.80)
Net movement in funds		<b>29,909.83</b>	<b>905.24</b>	<b>-</b>	<b>30,815.07</b>	<b>(1,019.05)</b>
Balances b/f 1st Jan 2021		<b>361,159.32</b>	<b>31,597.52</b>	<b>-</b>	<b>392,756.84</b>	<b>393,775.89</b>
Balances c/f 31st Dec 2021		<b>391,069.15</b>	<b>32,502.76</b>	<b>-</b>	<b>423,571.91</b>	<b>392,756.84</b>

# Parochial Church Council of Holy Trinity Church Boston

## Balance sheet

As at 31 December 2021

		Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2021 £	Total funds 2020 £
	Notes					
<b>Fixed assets</b>						
Tangible assets	5	271,279.74	-	-	271,279.74	261,636.30
		<b>271,279.74</b>	<b>-</b>	<b>-</b>	<b>271,279.74</b>	<b>261,636.30</b>
<b>Current assets</b>						
Debtors	6	35,319.75	781.30	-	36,101.05	24,525.74
Cash at bank and in hand		91,736.57	31,965.99	-	123,702.56	111,636.59
		<b>127,056.32</b>	<b>32,747.29</b>	<b>-</b>	<b>159,803.61</b>	<b>136,162.33</b>
<b>Liabilities</b>						
Creditors: amounts falling due within one year	7	7,266.91	244.53	-	7,511.44	5,041.79
Net current assets or liabilities		119,789.41	32,502.76	-	152,292.17	131,120.54
Total assets less current liabilities		391,069.15	32,502.76	-	423,571.91	392,756.84
Net assets or liabilities		<b>391,069.15</b>	<b>32,502.76</b>	<b>-</b>	<b>423,571.91</b>	<b>392,756.84</b>
<b>The funds of the charity</b>	8					
Restricted income funds		-	32,502.76	-	32,502.76	31,597.52
Total designated funds		283,390.04			283,390.04	295,544.55
Total unrestricted funds		107,679.11	-	-	107,679.11	65,614.77
		<b>391,069.15</b>	<b>32,502.76</b>	<b>-</b>	<b>423,571.91</b>	<b>392,756.84</b>

Approved by the Parochial Church Council on 28th March 2022 and signed on its behalf by

**Rev. Lis Ward**  
Vicar

**Edward Barkham**  
Church Treasurer

The notes on pages 9 to 20 form part of these accounts



## **Notes to the financial statements**

### **For the year ended 31 December 2021**

#### **1. Accounting policies**

The accounts are prepared under the historical cost convention, in accordance with the Church Accounting Regulations 2006 and Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) – (Charities SORP (FRS 102)) and the Charities Act 2011.

#### **Funds**

*Endowment funds* are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

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

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

#### **Incoming resources**

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

#### **Resources expended**

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

#### **Fixed assets**

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

Movable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Individual items that cost more than £1,000 are capitalised and depreciated over the course of their expected life. Expenditure on items that cost less than £1,000 has been written off when incurred.

Investments are valued at market value at 31 December.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life –

Boilers – 4% on cost

Photocopier – 20% on cost

Trinity Centre Roof – 2.5% on cost

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Freehold properties – not depreciated

### **Current assets**

Amounts owing to the PCC at the year-end in respect of tax reclaims and other income are shown as debts less other provision for amounts which may prove to be uncollectable. Short-term deposits include cash held on deposit either with the Central Board of Finance or at the bank.

### **Pension policy**

All eligible employees are automatically enrolled into a pension scheme managed by NEST Pensions. Both the PCC and eligible employees contribute at the prevailing rates.

### **Tax status**

As a charity, the PCC is exempt from paying income and corporation tax, but does have to pay value added tax.

## Parochial Church Council of Holy Trinity Church Boston

### 2. Income and endowments

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2021 £	Total funds 2020 £
<b>2(a) Donations and legacies</b>					
Envelopes	5,500.00	-	-	5,500.00	9,024.30
Banker's orders	78,493.94	-	-	78,493.94	70,751.62
Loose cash	8,297.73	-	-	8,297.73	2,855.67
Income tax recovered	21,229.67	-	-	21,229.67	19,376.20
Gift aid special Sundays	172.50	51.56	-	224.06	94.50
Special collections	2,129.55	-	-	2,129.55	2,660.65
Donation/gift day	-	1,040.00	-	1,040.00	-
Donation/other	12,052.35	720.00	-	12,772.35	20,895.20
Legacies	47,427.56	-	-	47,427.56	4,072.44
Wedding/Funeral Collections in church	532.02	-	-	532.02	-
	<b>175,835.32</b>	<b>1,811.56</b>	-	<b>177,646.88</b>	<b>129,730.58</b>
<b>2(b) Investments</b>					
Bank interest – general fund	23.58	-	-	23.58	153.46
Bank interest – other funds	13.41	16.15	-	29.56	264.25
	<b>36.99</b>	<b>16.15</b>	-	<b>53.14</b>	<b>417.71</b>
<b>2(c) Income from charitable activities</b>					
Parochial fees	2,414.00	-	-	2,414.00	1,139.00
Trinity news	-	-	-	-	325.50
Café Takings	2,903.75	-	-	2,903.75	1,771.54
Community Lunch	219.00	-	-	219.00	324.00
	<b>5,536.75</b>	-	-	<b>5,536.75</b>	<b>3,560.04</b>
<b>2(d) Other income</b>					
Photocopier - private use	52.22	-	-	52.22	58.40
Church fabric Allocation	3000.00	-	-	3,000.00	2,000.00
Youth worker	-	17,263.28	-	17,263.28	17,376.10
Insurance Claim	-	-	-	-	545.00
Miscellaneous	315.00	-	-	315.00	58.00
Coffee	57.00	-	-	57.00	80.19
Mowbray bequest	7,664.10	-	-	7,664.10	4,179.05
Rent 43 Spilsby Rd	1,360.00	-	-	1,360.00	1,920.00
43 Spilsby Rd Allocation	2,000.00	-	-	2000.00	2000.00
Small Groups	-	-	-	-	36.00
HMRC Job Retention Scheme	-	-	-	-	1,678.35
VAT Reclaimed	2,599.42	-	-	2,599.42	44.05
Heating	260.00	-	-	260.00	65.00
PA	-	225.00	-	225.00	225.00
KPW	-	1,012.50	-	1,012.50	1,050.01
POW	-	10,293.66	-	10,293.66	10,686.30
	<b>17,307.74</b>	<b>28,794.44</b>	-	<b>46,102.18</b>	<b>42,001.45</b>

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	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2021 £	Total funds 2020 £
<b>2(e) Hall income</b>					
Lettings	16,157.68	-	-	16,157.68	9,865.05
Donations	145.20	-	-	145.20	300.00
HMRC Job Retention Scheme	-	-	-	-	915.30
VAT Reclaimed	2,000.00	-	-	2,000.00	-
	<b>18,302.88</b>	-	-	<b>18,302.88</b>	<b>11,080.35</b>
<b>TOTAL</b>	<b>217,019.68</b>	<b>30,622.15</b>	-	<b>247,641.83</b>	<b>186,790.13</b>

In 2020, income of £33,700.36 related to restricted funds, with the balance of all other income totalling £153,089.77 relating to unrestricted funds.

## Parochial Church Council of Holy Trinity Church Boston

### 3. Expenditure

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2021 £	Total funds 2020 £
<b>3(a) Cost of generating voluntary income</b>					
Envelopes - envelope giving	75.49	-	-	75.49	105.10
	<b>75.49</b>	-	-	<b>75.49</b>	<b>105.10</b>
<b>3(b) Expenditure on charitable activities</b>					
Vicar - expenses of office	425.37	-	-	425.37	117.22
YW - expenses of office	-	210.77	-	210.77	261.83
Readers, Ordinands, ALM – Book Allowance	100.00	-	-	100.00	41.00
Vicar – Book Allowance	40.48	-	-	40.48	47.87
Curate – Expenses of Office	105.75	-	-	105.75	-
Curate – Book Allowance	20.49	-	-	20.49	-
BMNEC Grant	-	1,743.56	-	1,743.56	387.84
Pastoral Outreach Work	452.74	-	-	452.74	31.48
Community Lunch	259.08	-	-	259.08	335.65
Organ	25.70	14.29	-	39.99	-
Administrators	15,347.63	-	-	15,347.63	14,880.04
Property stewards	1,735.78	-	-	1,735.78	1,658.93
Church cleaner	5,439.35	-	-	5,439.35	5,236.68
Employer's Pension Contributions	-	342.49	-	342.49	747.96
Youth worker salary	-	7,990.54	-	7,990.54	22,392.44
Youth worker post	169.95	786.66	-	956.61	-
POW	-	15,604.67	-	15,604.67	14,711.65
Gas	1,327.70	-	-	1,327.70	1,047.02
Electricity	1,305.53	-	-	1,305.53	931.21
Insurance (church and organ)	3,506.86	-	-	3,506.86	3,695.61
Repairs and maintenance	971.34	-	-	971.34	1,004.06
Churchyard maintenance	2,315.72	-	-	2,315.72	2,145.62
Insurance 43 Spilsby Rd	289.15	-	-	289.15	369.00
Repairs 43 Spilsby Rd	3,547.74	1,091.89	-	4,639.63	5,539.92
43 Spilsby Road Budget	2,000.00	-	-	2,000.00	2,000.00
You leader training	12.03	-	-	12.03	-
Trinity news	-	-	-	-	33.77
Vicar – telephone	543.37	-	-	543.37	570.17
Curate – telephone	291.15	-	-	291.15	-
YW – telephone	-	79.95	-	79.95	281.91
Communion wine and wafers	109.48	-	-	109.48	11.22
Training/conferences	1,015.24	-	-	1,015.24	440.00
Independent examiner	800.00	-	-	800.00	800.00
Payroll charges	420.63	-	-	420.63	779.40
Tithe	13,175.00	-	-	13,175.00	14,210.05
Parish share	55,000.00	-	-	55,000.00	41,289.93
Special collections	2,903.79	-	-	2,903.79	2,725.14
	<b>113,657.05</b>	<b>27,864.82</b>	-	<b>141,521.87</b>	<b>138,706.62</b>

## Parochial Church Council of Holy Trinity Church Boston

<b>3(c) Other expenditure</b>	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2021 £	Total funds 2020 £
Evangelism initiatives	99.00	-	-	99.00	300.00
It's your move books	258.00	-	-	258.00	192
Holiday club/kidz connect	-	-	-	-	49.14
Schools	-	-	-	-	26.64
Sunday Morning Teaching & Resources	830.20	-	-	830.20	457.57
CYFA Teaching & Resources	269.62	-	-	269.62	85.81
Youth Evangelism	806.95	-	-	806.95	479.11
Sundries	252.49	-	-	252.49	-
Printing and stationery	264.55	-	-	264.55	288.12
Photocopier	646.21	-	-	646.21	537.09
Office equipment	34.93	-	-	34.93	6.99
Purchase of books	56.70	-	-	56.70	44.66
Copyright/licence	165.31	-	-	165.31	171.59
Church office – telephone	408.31	-	-	408.31	372.82
Postages	107.85	-	-	107.85	63.72
Catering	175.51	-	-	175.51	108.19
Alpha Courses	67.59	-	-	67.59	41.49
Youth Alpha	53.02	-	-	53.02	-
Church service expenses	615.99	-	-	615.99	708.96
Data developments	150.20	-	-	150.20	150.01
Gifts	173.96	-	-	173.96	100.43
Messy church	-	-	-	-	45.83
Sundries	135.17	-	-	135.17	198.36
Sundries (not budget)	6,644.00	2,151.26	-	8,795.26	2,041.54
Tax reclaimed	165.00	-	-	165.00	94.50
Small Groups	-	-	-	-	174.89
Evangelism	270.00	-	-	270.00	264.00
Mowbray bequest	7,664.10	-	-	7,664.10	4,179.05
Coffee	366.30	-	-	366.30	187.00
Quinquennial	17,990.06	-	-	17,990.06	2,865.56
Depreciation	2,356.56	-	-	2,356.56	2,056.56
PA	-	200.83	-	200.83	99.70
Allocations – YW	7,702.03	-	-	7,702.03	7,946.00
Allocations – POW	5,212.41	-	-	5,212.41	5,110.00
Allocations – fabric fund	3,000.00	-	-	3,000.00	2,000.00
Website	92.54	-	-	92.54	112.32
AV Project	-	-	-	-	15.99
	<b>57,034.56</b>	<b>2,352.09</b>	<b>-</b>	<b>59,386.65</b>	<b>31,575.64</b>

### 3(d) Hall expenditure

Cleaning	5,551.62	-	-	5,551.62	6,079.93
Electricity	1,674.10	-	-	1,674.10	1,285.70
Gas	1,327.62	-	-	1,327.62	1,046.94
Churchyard	422.50	-	-	422.50	451.63
Water rates	693.00	-	-	693.00	894.15
Hall repairs/maintenance	1,040.75	-	-	1,040.75	2,621.74
Lounge repairs/maintenance	1,090.91	-	-	1,090.91	893.82
Lounge Capital Expenditure	-	-	-	-	423.94

## Parochial Church Council of Holy Trinity Church Boston

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2021 £	Total funds 2020 £
Hall/Lounge Sundries	628.58	-	-	628.58	644.39
Insurance	1,753.48	-	-	1,753.48	1,847.80
	<b>14,182.56</b>	-	-	<b>14,182.56</b>	<b>16,190.04</b>
<b>3(e) Costs of generating funds</b>					
Café - Food	1,563.54	-	-	1,563.54	1,124.65
Café - other	96.65	-	-	96.65	107.13
	<b>1,660.19</b>	-	-	<b>1,660.19</b>	<b>1,231.78</b>
<b>TOTAL</b>	<b>186,609.85</b>	<b>30,216.91</b>	-	<b>216,826.76</b>	<b>187,809.18</b>

In 2020, £41,293.14 of expenditure related to restricted funds, with the balance of £146,516.04 relating to unrestricted funds.

## Parochial Church Council of Holy Trinity Church Boston

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### 4. Staff costs

#### (a) Wages and salaries

During the year the PCC employed an administrator, assistant administrator, two property stewards, two trinity centre cleaners, church cleaner, youth worker and pastoral outreach worker and accounted to HM Revenue & Customs for Tax and NI collected. The clergy's stipend, pension contributions and housing costs are met by the Lincoln Diocesan Trust and Board of Finance Ltd. The PCC helps fund the LDTBF Ltd through its parish share payments.

	2021	2020
	£	£
Salaries and wages	51,087.23	64,783.10
Employer's NIC	-	-
Pension costs	342.49	767.96
Total employment costs	<u>51,429.72</u>	<u>65,551.06</u>
Staff expenses and other costs	<u>450.24</u>	<u>438.40</u>
Total staff costs	<u>51,879.96</u>	<u>65,989.46</u>

The total staff employed numbered 8 (2020 - 9). No employee earned £60,000 or more.

#### (b) Payment to PCC members

Expenses of Office were paid to the Vicar.

Five PCC members were reimbursed for expenses incurred in the course of duties on behalf of the church.

No other payments or expenses were paid to any other member of the PCC, persons closely connected with them or related parties.



## Parochial Church Council of Holy Trinity Church Boston

### 5. Fixed assets

Cost or Valuation	Freehold land and buildings £	Boilers £	Photocopier £	Trinity Centre Roof £	Total £
Balance at 1st January 2021	230,000.00	35,160.00	3,250.80	-	268,410.80
Additions	-	-	-	12,000.00	-
Disposals	-	-	-	-	-
Balance at 31st December 2021	230,000.00	35,160.00	3,250.80	12,000.00	280,410.80
<b>Depreciation</b>					
Balance at 1st January 2021	-	4,336.40	2,438.10	-	6,774.50
Charge for the year	-	1,406.40	650.16	300.00	2,356.56
Released on disposal	-	-	-	-	-
Balance at 31st December 2021	-	5,742.80	3,088.26	300.00	9,131.06
<b>Net Book Value</b>					
At 1st January 2021	230,000.00	30,823.60	812.70	-	261,636.30
At 31st December 2021	230,000.00	29,417.20	162.54	11,700.00	271,279.74

### NOTES

The freehold land and buildings comprise:

- 1) 43 Spilsby Road, Boston is shown at £130,000, which was the saleable value at the last valuation. It is not known when this was. The value of the property has been recorded in the annual accounts as £130,000 since at least 2011. The property was bequeathed to the PCC in 1975 in the will of Olive Muriel Trevitt. The value of the property at that time is not known.
- 2) The Trinity Centre is shown at £100,000. It is not known when the property was last valued. The land on which the Trinity Centre is built was acquired in the early 1970s. The original cost of the land and building is not known.

### 6. Debtors

	2021 £	2020 £
<i>Unrestricted funds</i>		
Tax recoverable	5,236.62	3,111.81
Prepayments	2,047.38	1,668.83
Other debtors	38,035.75	18,701.80
	<b><u>35,319.75</u></b>	<b><u>23,482.44</u></b>
<i>Restricted funds</i>		
Tax recoverable	772.75	1,034.75
Other debtors	8.55	8.55
	<b><u>781.30</u></b>	<b><u>1,043.30</u></b>
Total debtors	<b><u>36,101.05</u></b>	<b><u>24,525.74</u></b>

## Parochial Church Council of Holy Trinity Church Boston

### 7. Liabilities: amounts falling due within one year

	2021 £	2020 £
<i>Unrestricted funds</i>		
Un-cleared cheques	-	-
Other creditors	6,475.82	3,663.28
Accruals	791.09	255.88
	<b>7,266.91</b>	<b>3,919.16</b>
<i>Restricted funds</i>		
Creditors	244.53	1,122.63
	<b>244.53</b>	<b>1,122.63</b>
Total creditors	<b>7,511.44</b>	<b>5,041.79</b>

### 8. Movement of funds during the year

<b>UNRESTRICTED FUNDS</b>	<b>Balance b/f £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers &amp; revaluations £</b>	<b>Balance c/f £</b>
General fund	65,614.77	186,621.22	(144,190.23)	(366.65)	107,679.11
<b>Designated funds</b>					
Café fund	4,426.03	2,906.03	(3,560.19)	(1,750.00)	2,021.87
Community Lunch fund	81.20	219.01	(259.08)	-	41.13
Re-ordering fund	5,580.83	2.85	-	-	5,583.68
Fabric fund	10,245.81	5,602.92	(17,990.06)	-	(2,141.33)
43 Spilsby Road fund	3,277.41	3,361.38	(3,836.89)	-	2,801.90
Hall and Lounge fund	7,781.77	18,304.96	(14,182.56)	(11,000.00)	904.17
Youth Groups fund	151.65	0.11	(234.28)	616.65	534.13
Fixed asset fund	261,636.30	-	(2,356.56)	12,000.00	271,279.74
KPW fund	2,363.55	1.20	-	-	2,364.75
Total designated funds	295,544.55	30,398.46	(42,419.62)	(133.35)	283,390.04
<i>Total unrestricted funds</i>	361,159.32	217,019.68	(186,609.85)	(500.00)	391,069.15
<b>RESTRICTED FUNDS</b>					
Vicar's Discretionary Fund	2,400.39	321.08	(1,607.27)	500.00	1,614.20
Organ fund	14.28	0.01	(14.29)	-	-
PA fund	794.14	225.43	(200.83)	-	818.74
Youth Worker fund	9,344.23	17,269.48	(9,693.44)	-	16,920.27
AV fund	467.16	0.24	-	-	467.40
KPW fund	2,532.47	1,013.83	-	(1,470.88)	2,075.42
Youth Groups Fund	25.03	400.05	-	-	425.08
POW fund	4,249.44	10,294.46	(15,865.63)	1,470.88	149.15
BMNEC Grant fund	8,857.21	4.18	(1,743.56)	-	7,117.83
Re-ordering fund	2,913.17	1.50	-	-	2,914.67
43 Spilsby Road fund	-	1,091.89	(1,091.89)	-	-
<i>Total restricted funds</i>	31,597.52	30,622.15	(30,216.91)	500.00	32,502.76
<b>TOTAL</b>	<b>392,756.84</b>	<b>247,641.83</b>	<b>(216,826.76)</b>	<b>-</b>	<b>423,571.91</b>

### Notes to the funds

#### Unrestricted funds

##### **General fund**

This is the main fund of the PCC and there is no restriction on its use.

##### **Designated**

These are funds set aside by the PCC for a special purpose.

##### *Fabric fund*

An allocation is made to this fund each year from the general fund and the money is used for repairs to the church building.

##### *43 Spilsby Road fund*

This fund is used for all expenditure related to 43 Spilsby Road.

##### *Hall and lounge fund*

The income from hiring out the Trinity Centre and the church lounge goes into this fund and all expenditure related to the Trinity Centre and lounge comes out of it.

##### *Community Lunch fund*

All income and expenditure related to the Community Lunch goes through this fund

##### *Café fund*

All the takings from the Trinity Café are paid into this fund. Payments for supplies for the café come out of it.

##### *Kitchen and Pastoral Outreach Worker fund*

The money in this fund is what is left of the £30,000 that the PCC allocated from the General fund to be used to fund the setting up of the new kitchen and fund the pastoral outreach worker post. As there is no longer any major expenditure related to the kitchen the money is now used solely to fund the Pastoral Outreach worker post.

##### *Pastoral Outreach Work fund*

The money in this fund was transferred from the Café fund to be spent on pastoral outreach work.

##### *Re-ordering fund*

This fund holds a £5,000 bequest that has been designated for the expenditure on re-ordering works in the church

##### *Youth Work fund*

The money in this fund was transferred from the Café fund to be spent on youth work.

#### Restricted funds

##### *PA fund*

Money given specifically towards the costs related to the PA system is paid into this fund.

##### *Youth Worker fund*

Money given specifically towards funding the youth worker post is paid into this fund. The money is used to meet all the costs related to employing a full time, salaried youth worker.

##### *Kitchen and Pastoral Outreach Worker fund*

When the PCC held a gift day to fund the new kitchen and pastoral outreach worker post, some people set up standing orders giving money to both rather than one or the other. These standing orders are paid into this fund. As there is no longer any major expenditure related to the kitchen the money is now used solely to fund the pastoral outreach worker post.

##### *Pastoral Outreach Worker fund*

Money given specifically towards funding the pastoral outreach worker post is paid into this fund. The money is used to meet all the costs related to employing a person in this role.

##### *AV fund*

Money given specifically towards the costs related to the PA system is paid into this fund.

##### *Organ fund*

A small amount of money remains in this fund that can only be used towards costs related to the organ.

##### *43 Spilsby Road fund*

This fund contained money donated to replace the carpets at 43 Spilsby Road

##### *Vicar's Discretionary Fund*

Donations paid into this fund are used as felt necessary.

##### *BMNEC Grant Fund*

A grant has been awarded by the Boston Municipal Non-Educational Charities for pastoral outreach work. Any expenditure related to this comes out of this fund.

## **Parochial Church Council of Holy Trinity Church Boston**

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### *Re-ordering fund*

This fund receives any donations given towards re-ordering work in the church.

### *Youth Work fund*

The money in this fund is donated to be spent on youth work.

## **PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY CHURCH, BOSTON**

### **Independent Examiner's Report to the Parochial Church Council of Holy Trinity Church, Boston**

I report on the accounts of the company for the year ended 31<sup>st</sup> December 2021 which are set out on page 7 to 19.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. 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 accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

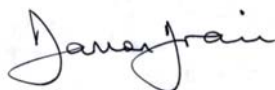
#### **Basis of independent examiner's report**

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 charity and a comparison of the accounts presented 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" and the report is limited to those matters set out in the statement below.

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

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

- 1 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 accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Independent Examiner.....  
Damon Brain FMAAT ACA  
Duncan & Topliss Limited  
4 Henley Way  
Doddington Road  
Lincoln  
LN6 3QR

..... Date: 28/03/2022