

## Parochial Church Council of Holy Trinity Church Boston

### ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

For the year ended 31 December 2022.

#### 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 2022 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-Davies	
<b>Youth Worker</b>	Miss Eden Prothero	
<b>Pastoral Outreach Worker</b>	Mrs Paula Sargeant	Until 31 <sup>st</sup> December 2022
<b>Churchwardens</b>	Mrs Sandra Snell Mr Barry Moseley Mr Francis Abiodun	Until April 2022 From May 2022
<b>Representatives on the Deanery Synod</b>	Mr Edward Barkham Mrs Barbara Parkinson Mr David Wilkinson	Treasurer
<b>Representatives on Diocesan Synod</b>	Mrs Carol Acheson Mr David Acheson Dr Sola Taiwo	From May 2022 From May 2022 From May 2022
<b>Elected Members</b>		
	Miss Ellie Blackburn	
	Mrs Anne Bladon	
<b>PCC Secretary</b>	Mrs Barbara Booth	Until April 2022
	Mr Tim Booth	Until 31 <sup>st</sup> December 2022
	Mrs Moira Goddard	
	Mr Anthony Jackson	
	Mrs Barbara Parkinson	
	Mrs Leila Peel	
	Mrs Heather Percival	
	Mrs Glenda Rutt	Until April 2022
	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
- Leadership Advisory Group
- Mission Support Group
- Standing Committee

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	Messy Church
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.

## Parochial Church Council of Holy Trinity Church Boston

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### ACHIEVEMENTS AND PERFORMANCE

#### Church Attendance

There are 202 members on the Church Electoral Roll. Of the 202, 112 (55%) live in the parish and 90 (45%) live outside of the parish. This is an increase of 2 members on last year's Electoral Roll.

The average Sunday attendance in person during 2022 was 99 adults and 16 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 recovering from a global pandemic and our main 10:30 am service was live streamed and the average online weekly views within 7 days were 48. These figures are only per household and do not take into account where more than one person watches per household.

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Attendance at Special Services was as follows:

Service	In Person	Online Views
Easter Day	158 adults and 37 children	89
Harvest Festival	105 adults and 12 children	65
Christmas Carol Service	160 adults and 30 children	110
Crib Service	33 adults and 49 children	Not streamed
Christmas Eve	46 adults and 0 children	39
Christmas Day	100 adults and 26 children	47

#### Occasional Services in 2022

Baptisms	1
Thanksgiving for the gift of a child	0
Weddings	2
Thanksgiving for Marriage/Blessing	0
Funerals in Church	7
Burial of Ashes	0
Confirmation	0

#### Review of the PCC Year

2022 saw us starting to emerge from a global pandemic, although some Covid restrictions remained in place we managed to meet in person. The PCC met 11 times. The average attendance at PCC meetings in 2022 was 76% (86% in 2021).

The APCM was held on Sunday 24<sup>th</sup> April 2022. Sandra Snell and Francis Abiodun were elected as churchwardens and sworn in at the APCM.

At the first meeting of the new PCC on 10<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:	Heather Percival
PCC Treasurer:	Edward Barkham
PCC Secretary:	Nikki Jackson
PCC Minute Secretary:	Anne Bladon

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 the Youth and Children's worker.

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- During 2022 many challenges were thoughtfully and prayerfully considered by the PCC. With many restrictions still on church services we continued to monitor the best way forward.
- 'A Time to Change Together' continued to be discussed and the PCC were updated as to how the whole process was going across the Diocese.
- The new AV equipment finally arrived and was fitted in March following several delays.
- The PCC held an away day in May 2022 in Stamford. This gave the PCC time and space to consider where we are heading, what our priorities are and how we are going to achieve them. As a result of this a questionnaire was devised and issued to the congregation in July. 86 people responded online or on paper, the results of this were discussed in January 2023.
- Mick Pitcher was appointed as Deputy Warden in June.
- All PCC members were asked to complete online domestic abuse training.

Many thanks to all PCC members and members of the church who so faithfully attend meetings and 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 2022**

The fabric of the Church, Lounge, Trinity Centre and 43 Spilsby Rd remain in 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 that are 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.

The DAC visited the church on 20/1/22 and subsequently Carl Andrews was appointed by the PCC to produce 3 options for the feasibility study into the reordering of the inside of the church building. High speed fibre broadband was installed in the office and church.

#### **Church, Lounge and Churchyard**

The tarmac path to the south door was resurfaced.  
Church Lounge was redecorated.  
The fuse board was updated in the church lounge.  
AV equipment was updated in church.  
Sound system upgraded in the lounge.  
Coping stone on the front wall repaired  
Disabled toilet door lock repaired.

#### **Trinity Centre**

New inspection cover fitted in the car park.  
Lighting installed in the side passage.  
Floor covering replaced in hallway.  
Lights replaced in the corridor.  
New curtain tracks were installed in the small hall and new curtains will be fitted in 2023.  
Tree was removed from the back of the Trinity Centre garden.

#### **43 Spilsby Rd**

Both front doors were repaired and now fit well.  
French doors seal replaced.  
Some window locks replaced.  
Broken cat flap panel replaced in the kitchen door.

#### **Financial Review**

For the year ended 31<sup>st</sup> December 2022, the accounts show that the PCC made a deficit of income over expenditure of £5,207.07. This compares with a surplus of £30,815.07 in 2021. Overall expenditure was

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£9,182.72 (or 4.2%) higher than in 2021. Income was lower than in 2021 by £26,839.42 (or 10.8%). The income figure for 2021 was boosted by legacies received of £47,427.56. The main differences in income for 2022, compared with 2021, were as follows –

- Loose cash offerings increased to £12,462.91 (2021 £8,297.73)
- One-off donations decreased to £8,032.33 (2021 £12,772.35)
- Envelope giving increased to £6,938.60 (2021 £5,500.00)
- Standing orders decreased to £75,261.56 (2021 £78,493.94)
- Legacies income reduced to £2,104.15 (2021 £47,427.56)
- Takings at the café increased to £6,055.82 (2021 £2,903.75)
- The PCC was only able to claim back the VAT paid on works to the fabric of the building of £656.00 (2021 £4,599.42)
- Lettings at the Trinity Centre increased to £20,518.48 (2021 £16,157.68)
- Mowbray bequest income increased to £13,189.38 (2021 £7,664.10)
- The PCC received an insurance claim of £2,936.00 (2021 Nil)
- Rent at 43 Spilsby Road increased to £3,600.00 (2021 £1,360.00)
- Income into the Pastoral Outreach Worker fund reduced to £8,710.00 (2021 10,293.66)
- The PCC received a grant of £4,000.00 from the Diocese of Lincoln to enable preparation work to be undertaken for the re-ordering scheme (2021 Nil)

The main differences in expenditure for 2022, compared with 2021, were -

- Spending from the BMNEC grant toward pastoral outreach work decreased to £193.56 (2021 £1,743.56)
- Having a youth worker in post for all of 2022 meant spending on the salary increased to £22,750.16 (2021 £7,990.54)
- No more work to the fabric of the church relating to the Quinquennial report needed to be undertaken (2021 £17,990.06)
- Mowbray bequest expenditure increased to £13,189.38 (2021 £7,664.10)
- Trinity Centre repairs and maintenance increased to £4,024.69 (2021 £1,040.75)
- Expenditure on food for the café increased to £4,098.33 (2021 £1,563.54)
- The administrators' salaries increased to £16,411.20 (2021 £15,347.63)
- Owing to the pastoral outreach worker's sabbatical, expenditure reduced to £11,724.40 (2021 £15,604.67)
- Repairs and maintenance at 43 Spilsby Road reduced to £1,163.24 (2021 £4,639.63)
- Expenditure on surveying and drawing up plans for the re-ordering scheme was £4,800.00 (2021 Nil)

Unrestricted funds showed a surplus for the year of £1,319.63 and a fund balance of £392,388.78. £269,410.80 of this relates to fixed assets, so the fund balance for unrestricted current assets is £122,977.98. The total restricted funds showed a deficit of £6,526.70 and a fund balance of £25,976.06.

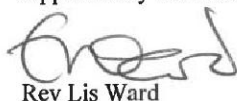
### Reserves Policy

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 2022 the balance held in the General Fund was £105,477.10.

Approved by the Parochial Church Council on 13th March 2023 and signed on its behalf by



Rev Lis Ward

Vicar

## Parochial Church Council of Holy Trinity Church Boston

### Statement of financial activities

For the year ending 31 December 2022

		Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2022 £	Total funds 2021 £
	Notes					
<b>Income and endowments from</b>						
Donations and legacies	2(a)	129,413.99	2,456.24	-	131,870.23	177,646.88
Investments	2(b)	1,071.90	354.83	-	1,426.73	53.14
Income from charitable activities	2(c)	9,029.52	-	-	9,029.52	5,536.75
Other income	2(d)	25,689.45	31,204.00	-	56,893.45	46,102.18
Hall income	2(e)	21,582.48	-	-	21,582.48	18,302.88
		<b>186,787.34</b>	<b>34,015.07</b>	<b>-</b>	<b>220,802.41</b>	<b>247,641.83</b>
<b>Expenditure on</b>						
Costs of generating voluntary income	3(a)	77.17	-	-	77.17	75.49
Cost of generating funds	3(e)	4,219.20	-	-	4,219.20	1,660.19
Expenditure on charitable activities	3(b)	112,720.41	36,315.77	-	149,036.18	141,521.87
Other expenditure	3(c)	46,120.79	8,272.31	-	54,393.10	59,386.65
Hall expenditure	3(d)	18,283.83	-	-	18,283.83	14,182.56
		<b>181,421.40</b>	<b>44,588.08</b>	<b>-</b>	<b>226,009.48</b>	<b>216,826.76</b>
Net income /(expenditure) resources before transfers		5,365.94	(10,573.01)	-	(5,207.07)	30,815.07
Gross transfers between funds - in		74,191.27	37,154.60	-	111,345.87	145,645.95
- out		(78,237.58)	(33,108.29)	-	(111,345.87)	(145,645.95)
Net movement in funds		<b>1,319.63</b>	<b>(6,526.70)</b>	<b>-</b>	<b>(5,207.07)</b>	<b>30,815.07</b>
Balances b/f 1st Jan 2022		391,069.15	32,502.76	-	423,571.91	392,756.84
Balances c/f 31st Dec 2022		<b>392,388.78</b>	<b>25,976.06</b>	<b>-</b>	<b>418,364.84</b>	<b>423,571.91</b>

# Parochial Church Council of Holy Trinity Church Boston

## Balance sheet

As at 31 December 2022

		Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2022 £	Total funds 2021 £
	Notes					
<b>Fixed assets</b>						
Tangible assets	5	269,410.80	-	-	269,410.80	271,279.74
		<b>269,410.80</b>	<b>-</b>	<b>-</b>	<b>269,410.80</b>	<b>271,279.74</b>
<b>Current assets</b>						
Debtors	6	47,255.09	876.30	-	48,131.39	36,101.05
Cash at bank and in hand		80,047.31	25,352.86	-	105,400.17	123,702.56
		<b>127,302.40</b>	<b>26,229.16</b>	<b>-</b>	<b>153,531.56</b>	<b>159,803.61</b>
<b>Liabilities</b>						
Creditors: amounts falling due within one year	7	4,324.42	253.10	-	4,577.52	7,511.44
Net current assets or liabilities		122,977.98	25,976.06	-	148,954.04	152,292.17
Total assets less current liabilities		392,388.78	25,976.06	-	418,364.84	423,571.91
Net assets or liabilities		<b>392,388.78</b>	<b>25,976.06</b>	<b>-</b>	<b>418,364.84</b>	<b>423,571.91</b>
<b>The funds of the charity</b>	8					
Restricted income funds		-	25,976.06	-	25,976.06	32,502.76
Total designated funds		286,911.68			286,911.68	283,390.04
Total unrestricted funds		105,477.10	-	-	105,477.10	107,679.11
		<b>392,388.78</b>	<b>25,976.06</b>	<b>-</b>	<b>418,364.84</b>	<b>423,571.91</b>

Approved by the Parochial Church Council on 13th March 2023 and signed on its behalf by



Rev. Lis Ward  
Vicar



Edward Barkham  
Church Treasurer

The notes on pages 8 to 18 form part of these accounts

## Notes to the financial statements For the year ended 31 December 2022

### 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.

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### **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 2022 £	Total funds 2021 £
<b>2(a) Donations and legacies</b>					
Envelopes	6,938.60	-	-	6,938.60	5,500.00
Banker's orders	75,261.56	-	-	75,261.56	78,493.94
Loose cash	12,462.91	-	-	12,462.91	8,297.73
Income tax recovered	21,670.32	-	-	21,670.32	21,229.67
Gift aid special Sundays	171.27	-	-	171.27	224.06
Special collections	2,222.85	-	-	2,222.85	2,129.55
Donation/gift day	-	340.00	-	340.00	1,040.00
Donation/other	7,882.33	150.00	-	8,032.33	12,772.35
Legacies	2,104.15	-	-	2,104.15	47,427.56
Vicar's Discretionary Fund	-	1,966.24	-	1,966.24	-
Wedding/Funeral Collections in church	700.00	-	-	700.00	532.02
	<b>129,413.99</b>	<b>2,456.24</b>	-	<b>131,870.23</b>	<b>177,646.88</b>
<b>2(b) Investments</b>					
Bank interest – general fund	845.42	-	-	845.42	23.58
Bank interest – other funds	226.48	354.83	-	581.31	29.56
	<b>1,071.90</b>	<b>354.83</b>	-	<b>1,426.73</b>	<b>53.14</b>
<b>2(c) Income from charitable activities</b>					
Parochial fees	2,138.00	-	-	2,138.00	2,414.00
Café Takings	6,055.82	-	-	6,055.82	2,903.75
Community Lunch	835.70	-	-	835.70	219.00
	<b>9,029.52</b>	-	-	<b>9,029.52</b>	<b>5,536.75</b>
<b>2(d) Other income</b>					
Photocopier - private use	80.57	-	-	80.57	52.22
From Hall and Lounge	1,000.00	-	-	1,000.00	-
Youth worker	-	16,769.00	-	16,769.00	17,263.28
Insurance Claim	2,936.00	-	-	2,936.00	-
Miscellaneous	111.50	480.00	-	591.50	315.00
Coffee	34.00	-	-	34.00	57.00
Mowbray bequest	13,189.38	-	-	13,189.38	7,664.10
Rent 43 Spilsby Rd	3,600.00	-	-	3,600.00	1,360.00
43 Spilsby Rd Allocation	1,000.00	-	-	1,000.00	2,000.00
Allocation to Fabric Fund	2,000.00	-	-	2,000.00	3,000.00
VAT Reclaimed	656.00	-	-	656.00	2,599.42
Heating	455.00	-	-	455.00	260.00
KPW	-	1,020.00	-	1,020.00	1,012.50
POW	-	8,710.00	-	8,710.00	10,293.66
PA	-	225.00	-	225.00	225.00
Re-Ordering	-	4,000.00	-	4,000.00	-
Use of Church	510.00	-	-	510.00	-
Milkshake Shack	117.00	-	-	117.00	-
	<b>25,689.45</b>	<b>31,204.00</b>	-	<b>56,893.45</b>	<b>46,102.18</b>

## Parochial Church Council of Holy Trinity Church Boston

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2022 £	Total funds 2021 £
<b>2(e) Hall income</b>					
Lettings	20,518.48	-	-	20,518.48	16,157.68
Donations	1,064.00	-	-	1,064.00	145.20
VAT Reclaimed	-	-	-	-	2,000.00
	<b>21,582.48</b>	-	-	<b>21,582.48</b>	<b>18,302.88</b>
<b>TOTAL</b>	<b>186,787.34</b>	<b>34,015.07</b>	-	<b>220,802.41</b>	<b>247,641.83</b>

In 2021, income of £30,622.15 related to restricted funds, with the balance of all other income totalling £217,019.68 relating to unrestricted funds.

## Parochial Church Council of Holy Trinity Church Boston

### 3. Expenditure

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2022 £	Total funds 2021 £
<b>3(a) Cost of generating voluntary income</b>					
Envelopes - envelope giving	77.17	-	-	77.17	75.49
	<u>77.17</u>	<u>-</u>	<u>-</u>	<u>77.17</u>	<u>75.49</u>
<b>3(b) Expenditure on charitable activities</b>					
Vicar - expenses of office	369.07	-	-	369.07	425.37
Vicar – Book Allowance	29.62	-	-	29.62	40.48
Curate – Expenses of Office	483.35	-	-	483.35	105.75
Curate – Book Allowance	100.00	-	-	100.00	20.49
YW - expenses of office	-	345.96	-	345.96	210.77
Readers, Ordinands, ALM – Book Allowance	-	-	-	-	100.00
Organ	-	-	-	-	39.99
BMNEC Grant	-	193.56	-	193.56	1,743.56
Pastoral Outreach Work	220.42	150.00	-	370.42	452.74
Community Lunch	702.35	-	-	702.35	259.08
Administrators	16,411.20	-	-	16,411.20	15,347.63
Property stewards	2,299.22	-	-	2,299.22	1,735.78
Church cleaner	4,450.88	-	-	4,450.88	5,439.35
Employer's Pension Contributions	-	698.34	-	698.34	342.49
Youth worker salary	-	22,750.16	-	22,750.16	7,990.54
Youth worker post	-	-	-	-	956.61
POW	-	11,724.40	-	11,724.40	15,604.67
Gas	1,129.46	-	-	1,129.46	1,327.70
Electricity	1,513.46	-	-	1,513.46	1,305.53
Insurance (church and organ)	3,616.80	-	-	3,616.80	3,506.86
Repairs and maintenance	1,012.04	-	-	1,012.04	971.34
Churchyard maintenance	3,021.17	-	-	3,021.17	2,315.72
Insurance 43 Spilsby Rd	318.08	-	-	318.08	289.15
Repairs 43 Spilsby Rd	1,163.24	-	-	1,163.24	4,639.63
43 Spilsby Road Budget	1,000.00	-	-	1,000.00	2,000.00
Youth leader training	-	-	-	-	12.03
Vicar – telephone	825.64	-	-	825.64	543.37
Curate – telephone	-	-	-	-	291.15
YW – telephone	-	453.35	-	453.35	79.95
Communion wine and wafers	142.95	-	-	142.95	109.48
Training/conferences	1,493.13	-	-	1,493.13	1,015.24
Independent examiner	820.00	-	-	820.00	800.00
Payroll charges	401.29	-	-	401.29	420.63
Tithe	13,056.00	-	-	13,056.00	13,175.00
Parish share	55,000.00	-	-	55,000.00	55,000.00
Special collections	2,690.75	-	-	2,690.75	2,903.79
	<u>112,270.12</u>	<u>36,315.77</u>	<u>-</u>	<u>148,585.89</u>	<u>141,521.87</u>

## Parochial Church Council of Holy Trinity Church Boston

<b>3(c) Other expenditure</b>	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2022 £	Total funds 2021 £
Debtor Written Off	30.00	-	-	30.00	-
Vicar's Discretionary Fund	-	1,680.36	-	1,680.36	-
Re-ordering	-	4,800.00	-	4,800.00	-
Evangelism initiatives	-	-	-	-	99.00
It's your move books	207.00	-	-	207.00	258.00
Holiday club/kidz connect	280.86	-	-	280.86	-
Sunday Morning Teaching & Resources	490.42	-	-	490.42	830.20
CYFA Teaching & Resources	806.60	24.48	-	831.08	269.62
Youth Evangelism	382.51	158.71	-	541.22	806.95
Sundries	49.98	-	-	49.98	252.49
Printing and stationery	349.49	-	-	349.49	264.55
Photocopier	882.57	-	-	882.57	646.21
Office equipment	475.30	-	-	475.30	34.93
Purchase of books	152.99	-	-	152.99	56.70
Copyright/licence	166.79	-	-	166.79	165.31
Church office – telephone	603.46	-	-	603.46	408.31
Postages	324.22	-	-	324.22	107.85
Catering	479.41	-	-	479.41	175.51
Alpha Courses	213.13	-	-	213.13	67.59
Youth Alpha	131.00	-	-	131.00	53.02
Flowers	95.49	-	-	95.49	-
Church service expenses	439.46	-	-	439.46	615.99
Data developments	149.79	-	-	149.79	150.20
Gifts	62.49	-	-	62.49	173.96
Messy church	59.86	-	-	59.86	-
Sundries	166.16	-	-	166.16	135.17
Sundries (not budget)	8,604.37	1,027.10	-	9,631.47	8,795.26
Tax reclaimed	96.27	-	-	96.27	165.00
Small Groups	33.63	-	-	33.63	-
Evangelism	270.00	-	-	270.00	270.00
Mowbray bequest	13,189.38	-	-	13,189.38	7,664.10
Voluntary Work Support	330.00	-	-	330.00	-
Coffee	720.58	-	-	720.58	366.30
Quinquennial	-	-	-	-	17,990.06
Depreciation	1,868.94	-	-	1,868.94	2,356.56
PA	-	581.66	-	581.66	200.83
Allocations – YW	7,899.00	-	-	7,899.00	7,702.03
Allocations – POW	3,995.00	-	-	3,995.00	5,212.41
Allocations – fabric fund	2,000.00	-	-	2,000.00	3,000.00
Website	114.64	-	-	114.64	92.54
	<b>46,120.79</b>	<b>8,272.31</b>	<b>-</b>	<b>54,393.10</b>	<b>59,386.65</b>
<b>3(d) Hall expenditure</b>					
Cleaning	5,421.16	-	-	5,421.16	5,551.62
Electricity	2,116.07	-	-	2,116.07	1,674.10
Gas	1,129.44	-	-	1,129.44	1,327.62
Churchyard	409.90	-	-	409.90	422.50
Water rates	1,382.85	-	-	1,382.85	693.00

## Parochial Church Council of Holy Trinity Church Boston

	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2022	Total funds 2021
	£	£	£	£	£
Hall repairs/maintenance	4,024.69	-	-	4,024.69	1,040.75
Lounge repairs/maintenance	707.07	-	-	707.07	1,090.91
Payment to Church	1,000.00	-	-	1,000.00	-
Insurance	1,808.35	-	-	1,808.35	1,753.48
Hall/Lounge Sundries	734.59	-	-	734.59	628.58
	<b>18,734.12</b>	-	-	<b>18,734.12</b>	<b>14,182.56</b>
<hr/>					
<b>3(c) Costs of generating funds</b>					
Café - Food	4,098.33	-	-	4,098.33	1,563.54
Café - other	120.87	-	-	120.87	96.65
	<b>4,219.20</b>	-	-	<b>4,219.20</b>	<b>1,660.19</b>
	<hr/>				
<b>TOTAL</b>	<b>181,421.40</b>	<b>44,588.08</b>	-	<b>226,009.48</b>	<b>216,826.76</b>

In 2021, £30,216.91 of expenditure related to restricted funds, with the balance of £186,609.85 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.

	2022 £	2021 £
Salaries and wages	62,876.63	51,087.23
Employer's NIC	-	-
Pension costs	698.34	342.49
Total employment costs	<u>63,574.97</u>	<u>51,429.72</u>
Staff expenses and other costs	<u>881.84</u>	<u>450.24</u>
Total staff costs	<u>64,456.81</u>	<u>51,879.96</u>

The total staff employed numbered 8 (2021 - 8). 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 2022	230,000.00	35,160.00	3,250.80	12,000.00	280,410.80
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Balance at 31st December 2022	230,000.00	35,160.00	3,250.80	12,000.00	280,410.80
<b>Depreciation</b>					
Balance at 1st January 2022	-	5,742.80	3,088.26	300.00	9,131.06
Charge for the year	-	1,406.40	162.54	300.00	1,868.94
Released on disposal	-	-	-	-	-
Balance at 31st December 2022	-	7,149.20	3,250.80	600.00	11,000.00
<b>Net Book Value</b>					
At 1st January 2022	230,000.00	29,417.20	162.54	11,700.00	271,279.74
At 31st December 2022	230,000.00	28,010.80	-	11,400.00	269,410.80

### 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

	2022 £	2021 £
<i>Unrestricted funds</i>		
Tax recoverable	5,738.72	5,236.62
Prepayments	2,000.70	2,047.38
Other debtors	39,515.67	38,035.75
	<u>47,255.09</u>	<u>35,319.75</u>
<i>Restricted funds</i>		
Tax recoverable	777.75	772.75
Other debtors	98.55	8.55
	<u>876.30</u>	<u>781.30</u>
Total debtors	<u>48,131.39</u>	<u>36,101.05</u>



## Parochial Church Council of Holy Trinity Church Boston

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

	2022 £	2021 £
<i>Unrestricted funds</i>		
Other creditors	3,505.24	6,475.82
Accruals	<u>819.18</u>	<u>791.09</u>
	<b><u>4,324.42</u></b>	<b><u>7,266.91</u></b>
<i>Restricted funds</i>		
Creditors	<u>253.10</u>	<u>244.53</u>
	<b><u>253.10</u></b>	<b><u>244.53</u></b>
 Total creditors	 <b><u>4,577.52</u></b>	 <b><u>7,511.44</u></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	107,679.11	147,777.86	(149,979.87)	-	105,477.10
<b>Designated funds</b>					
Café fund	2,021.87	6,097.03	(4,219.20)	(1,000.00)	2,899.70
Community Lunch fund	41.13	837.24	(702.35)	-	176.02
Milkshake Shack Fund	-	117.00	-	-	117.00
Re-ordering fund	5,583.68	63.23	-	(1,680.00)	3,966.91
Fabric fund	(2,141.33)	5,597.53	(3,936.00)	-	(479.80)
43 Spilsby Road fund	2,801.90	4,673.38	(1,481.32)	-	5,993.96
Hall and Lounge fund	904.17	21,622.32	(18,734.12)	1,000.00	4,792.37
Youth Groups fund	534.13	0.19	(499.60)	-	34.72
Fixed asset fund	271,279.74	-	(1,868.94)	-	269,410.80
KPW fund	2,364.75	1.56	-	(2,366.31)	-
Total designated funds	283,390.04	39,009.48	(31,441.53)	(4,046.31)	286,911.68
<i>Total unrestricted funds</i>	<b>391,069.15</b>	<b>186,787.34</b>	<b>(181,421.40)</b>	<b>(4,046.31)</b>	<b>392,388.78</b>
<b>RESTRICTED FUNDS</b>					
BMNEC Grant fund	7,117.83	94.02	(193.56)	-	7,018.29
Pastoral Outreach Work	-	150.00	(150.00)	-	-
Re-ordering fund	2,914.67	4,050.08	(4,800.00)	1,680.00	3,844.75
Vicar's Discretionary Fund	1,614.20	1,989.89	(1,680.36)	-	1,923.73
PA fund	818.74	234.22	(581.66)	-	471.30
Youth Worker fund	16,920.27	16,910.63	(24,042.07)	-	9,788.83
Youth Groups Fund	425.08	828.33	(1,210.29)	-	43.12
AV fund	467.40	6.27	-	-	473.67
KPW fund	2,075.42	1,024.44	-	(2,534.42)	565.44
POW fund	149.15	8,727.19	(11,930.14)	4,900.73	1,846.93
<i>Total restricted funds</i>	<b>32,502.76</b>	<b>34,015.07</b>	<b>(44,588.08)</b>	<b>4,046.31</b>	<b>25,976.06</b>
<b>TOTAL</b>	<b>423,571.91</b>	<b>220,802.41</b>	<b>(226,009.48)</b>	<b>-</b>	<b>418,364.84</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.

#### *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 Groups fund*

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

#### *Milkshake Shack fund*

This fund receives the takings at the Milkshake Shack that come through the Sumup machine

### 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.

#### *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.

#### *Re-ordering fund*

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

#### *Youth Groups fund*

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

#### *Pastoral Outreach Work fund*

The money in this fund was transferred from the Café fund to be spent on pastoral outreach 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 2022 which are set out on page 8 to 18.

#### **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.

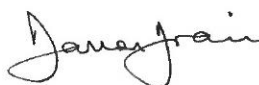
#### **Basis of independent examiner's report**

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 & Toplis Limited  
4 Henley Way  
Doddington Road  
Lincoln  
LN6 3QR

..... Date: 13/03/2023