

Charity number: 1132441

The Parochial Church Council of the Ecclesiastical Parish of Eston with Normanby
Trustees' report and financial statements
for the year ended 31 December 2022

CHIPCHASE MANNERS
CHARTERED ACCOUNTANTS
384 Linthorpe Road
Middlesbrough
TS5 6HA

The Parochial Church Council of the Ecclesiastical Parish of Eston with Normanby

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Eston with Normanby Team Ministry

Legal and administrative information

The Parochial Church Council of the Ecclesiastical Parish of Eston with Normanby comprise of St George's Church Normanby and Christ Church Eston and is part of the Deanery of Middlesbrough. The correspondence address is : Parish Office, Spencer Road, Normanby, Middlesbrough TS6 9BH.

The Parochial Church Council (PCC) is a charity excepted from registration with the Charity Commission.

PCC members who have served from 1 January 2022 until the date this report was approved are:

Charity number 1132441

PCC Members

Rev G Potter	Chairperson
M Cawley	Church Warden
J Brown	Co-opted
J Brunskill	Pastoral Care
A Brunskill	
D Lester	Secretary
M Hill	Church Warden
M Hunt	
E Marley	Church Warden
S Shaller	Synod Representative
J Robinson	Church Warden
D Robinson	
I Wetherell	Treasurer
A Rea	
J Fotheringham	
C McIntosh	
M Mason	
E Rea	
J Kilvington	

Accountants

Chipchase Manners
384 Linthorpe Road
Middlesbrough
TS5 6HA

Eston with Normanby Team Ministry

Report of the trustees for the year ended 31 December 2022

The trustees present their report and the financial statements for the year ended 31 December 2022. The list of Council Members who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. Additional members can also be co-opted during the year and then elected at the next APCM. All regular worshippers are encouraged to register on the Electoral Roll and to consider standing for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding how the funds of the PCC are to be spent.

Objectives and activities

The PCC recognises its responsibility to promote the mission of the Church, pastorally, socially and in reaching out to the local community.

Achievements and performance

Financial review

This unprecedented year has led, as you would expect, to changes in church services due to COVID 19 restrictions and as a result changes in our finances.

Our employees have been working from home and with reduced hours, and a reduction in our Free Will Offering, including fees, has helped to reduce the church's outgoings. Several of the congregation have transferred their giving to standing orders, which helped in balancing the books.

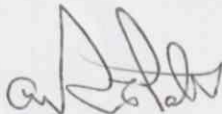
Our total income for the year was £101,334 (2021:£72,257) and the corresponding expenditure was £117,331 (2021:£56,043). A result of the lifting of CV19 restrictions the church was open for a greater period of time and this resulted in an increase in collections, especially in the planned giving.

Our total Free Will Offering, including fees, was increased this year to £21,324.

Reserve Policy

It is the PCC policy to try and maintain a balance on Unrestricted reserves equating to at least 3 months' expenditure.

Approved by the PCC on 27 April 2023 and signed on their behalf by



**Chairperson
Rev G Potter**

The Parochial Church Council of the Ecclesiastical Parish of Eston with Normanby

Independent examiner's report to the trustees on the unaudited financial statements of Eston with Normanby Team Ministry.

I report on the accounts of The Parochial Church Council of the Ecclesiastical Parish of Eston with Normanby for the year ended 31 December 2022 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of 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, 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 the PCC 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:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



C S Gorman
FCA
Independent examiner
Chipchase Manners
Chartered Accountants
384 Linthorpe Road
Middlesbrough
TS5 6HA
27 April 2023

Eston with Normanby Team Ministry

Statement of financial activities

For the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	3	69,059	8,534	77,593	66,051
Activities for generating funds	4	7,021	-	7,021	2,742
Investment income	5	2,295	1,130	3,425	3,464
Other incoming resources	6	-	13,295	13,295	-
Total incoming resources		78,375	22,959	101,334	72,257
Resources expended					
Staff costs		22,271	-	22,271	19,070
Diocesan Parish share		21,324	-	21,324	13,293
Church running expenses		40,613	-	40,613	13,602
Church insurance		4,611	-	4,611	5,047
Building maintenance		5,123	18,650	23,773	2,633
Youth Ministry & Mission		1,556	-	1,556	1,734
Charitable giving		2,665	-	2,665	16
Depreciation		518	-	518	648
Total resources expended		98,681	18,650	117,331	56,043
Net incoming/(outgoing) resources before transfers					
		(20,306)	4,309	(15,997)	16,214
Transfers between funds		136,343	(136,343)	-	-
Net incoming/(outgoing) resources for the year		116,037	(132,034)	(15,997)	16,214
Total funds brought forward		30,463	184,493	214,956	198,742
Total funds carried forward		146,500	52,459	198,959	214,956


The notes on pages 6 to 10 form an integral part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of Eston with Normanby

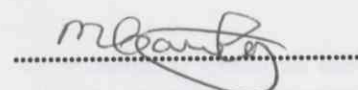
Balance sheet as at 31 December 2022

		2022	2021
	Notes	£	£
Fixed assets			
Tangible assets	8	2,071	71,871
Current assets			
Cash at bank and in hand		198,220	144,417
		198,220	144,417
Creditors: amounts falling due within one year	9	(1,332)	(1,332)
Net current assets		196,888	143,085
Net assets		198,959	214,956
Funds	10		
Restricted income funds		52,459	184,493
Unrestricted income funds		146,500	30,463
Total funds		198,959	214,956

The financial statements were approved by the trustees on 27 April 2023 and signed on its behalf by



Chairperson



Treasurer

CHURCH WARDEN

The notes on pages 6 to 10 form an integral part of these financial statements.

Eston with Normanby Team Ministry

Notes to financial statements for the year ended 31 December 2022

1. Statement of Compliance

The financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland FRS102 (Charity SORP (FRS102)) and the Charities Act 2011.

2. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

2.1. Basis of accounting

The financial statements are prepared under the historical cost convention. 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 affiliation to another body nor those that are informal gatherings of church members.

2.2. Fund accounting

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

Restricted Funds represent (a) income from trusts and endowments which may be expended only on those restricted objects provided in terms of the trust of bequest and (b) donations and grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment interest is apportioned to individual funds on an average balance basis.

2.3. Endowment 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 purposes for which the endowment was established.

2.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Planned giving, collections and donations are recognised when received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. Tax recoverable on planned giving is accrued up to the end of the fiscal year ending within the accounting year. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Income from investments is included in the year in which it is receivable.

Eston with Normanby Team Ministry

Notes to financial statements for the year ended 31 December 2022

2.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Grants and donations are accounted for when paid or when awarded, if that award creates a binding or constructive obligation on 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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

2.6. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 20% reducing balance

Consecrated and benefice property is not included in the accounts in accordance with S10 of the Charities Act 2011. Movable fixtures, fittings and equipment used within the church premises is depreciated on the reducing balance basis. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

2.7. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2.8. Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102. Disclosure in respect of the financial instruments have not been presented.

3. Voluntary income

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Regular planned giving	51,926	-	51,926	48,529
Collections	9,004	-	9,004	8,380
Income tax recovered	125	-	125	-
Donations	4,687	1,108	5,795	7,478
Miscellaneous income	3,317	7,426	10,743	1,664
	<u>69,059</u>	<u>8,534</u>	<u>77,593</u>	<u>66,051</u>

Eston with Normanby Team Ministry

Notes to financial statements for the year ended 31 December 2022

4. Activities for generating funds

	Unrestricted funds £	2022 Total £	2021 Total £
Church fees	7,021	7,021	2,742
	<u>7,021</u>	<u>7,021</u>	<u>2,742</u>

5. Investment income

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Receipts from letting	2,288	-	2,288	3,420
Bank interest receivable	7	1,130	1,137	44
	<u>2,295</u>	<u>1,130</u>	<u>3,425</u>	<u>3,464</u>

6. Other incoming resources

	Restricted funds £	2022 Total £	2021 Total £
Gain on disposal of tangible fixed assets	13,295	13,295	-
	<u>13,295</u>	<u>13,295</u>	<u>-</u>

7. Pension costs

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2022 £	2021 £
Pension charge	<u>754</u>	<u>794</u>

Eston with Normanby Team Ministry

Notes to financial statements for the year ended 31 December 2022

8. Tangible fixed assets

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 January 2022	69,282	97,151	166,433
Disposals	(69,282)	-	(69,282)
At 31 December 2022	-	97,151	97,151
Depreciation			
At 1 January 2022	-	94,562	94,562
Charge for the year	-	518	518
At 31 December 2022	-	95,080	95,080
Net book values			
At 31 December 2022	-	2,071	2,071
At 31 December 2021	69,282	2,589	71,871

Consecrated and benefice property is not included in the accounts in accordance with S10 of the Charities Act 2011. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

9. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,332	1,332

10. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2022 as represented by:			
Tangible fixed assets	2,071	-	2,071
Current assets	145,761	52,459	198,220
Current liabilities	(1,332)	-	(1,332)
	146,500	52,459	198,959

Eston with Normanby Team Ministry

Notes to financial statements for the year ended 31 December 2022

11. Unrestricted funds	At 01 January 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2022 £
Unrestricted Fund	30,463	78,375	(98,681)	136,343	146,500

Purposes of unrestricted funds

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

12. Restricted funds	At 01 January 2022 £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	At 31 December 2022 £
E.M. Edward's Legacy Fund						
- 235 Fabain Road	69,282	-	-	(69,282)	-	-
Parish Youth Worker Designated	16,042	1,108	-	-	-	17,150
Guy Memorial Fund Designated	2,567	33	-	-	-	2,600
E.M. Edward's Legacy Fund	52,508	691	(18,650)	(47,844)	13,295	-
Parish Mission Fund	675	-	-	(675)	-	-
Christ Church & Hall Fund	10,783	7,426	-	-	-	18,209
CCLA Church of England Fund	18,301	241	-	(18,542)	-	-
Soul'd Out	1,600	-	-	-	-	1,600
CCLA Bequest Fund	12,735	165	-	-	-	12,900
	184,493	9,664	(18,650)	(136,343)	13,295	52,459

Purposes of restricted funds

Restricted Funds represent (a) income from trusts and endowments which may be expended only on those restricted objects provided in terms of the trust of bequest and (b) donations and grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment interest is apportioned to individual funds on an average balance basis.