

Charity registration number 1132533

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER**

KNOWN AS ST MARY'S PCC

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
LEGAL AND ADMINISTRATIVE INFORMATION**

Parochial Church Council

Rev RP Whaite
H Mason
C Holden Dukes
SA Fryer
HM Brophy
PL Jones
JD Lewis-Palmer
DA Gilbert
M Sellers
G Shapland
EJ Degg
C Jones
JH Scott ACMA
MA McLellan BA
P Collins

Charity number

1132533

Registered office

Overleigh Road
Handbridge
Chester
Cheshire
United Kingdom
CH4 7HL

Independent examiner

McLintocks (NW) Limited
2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9QP

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MARY ON THE HILL, CHESTER KNOWN AS ST MARY'S PCC PAROCHIAL CHURCH COUNCIL'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Parochial Church Council present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the PCC's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

St Mary's PCC has the responsibility of co-operating with the Incumbent in promoting the whole mission of the church, pastoral, evangelistic, social and ecumenical, in the ecclesiastical parish. It also has responsibility for the buildings and environment of the site of St Mary without the walls, Chester and includes the St. Mary's Handbridge Centre.

PCC Clusters in 2023

In the report to APCM in 2023, one of the aims for the year was to develop broader participation in the life of St Mary's, including making it easier for more people to shape the work and witness of St Mary's. It also had the aim of enabling greater transparency in the operational and strategic life of the parish. The Cluster groups are composed of members of the PCC and wider church. They also receive input from the parish. Cluster groups have added to their membership this year, but are not yet at capacity. Please consider your own involvement: participation is not determined by expertise or a surplus of previous experience, only a heartfelt interest in learning, listening and deepening St Mary's witness across the six cluster areas.

The overall aim would always be to enrich and diversify our fellowship, making us a listening and receptive community who seek to respond faithfully and compassionately to both God's gifts and circumstances in which we live.

Public benefit statement (PB1)

St Mary's is a charity. PB1 is The Charity Commission's guidance on the legal requirement that charities provide public benefit. Public benefit is an essential part of what it is to be a charity. But it is not just a legal requirement that charities have to meet and that the commission regulates. It also provides charities with a positive opportunity to demonstrate the benefits they bring to the public, in return for the financial and other benefits that come from being a charity, such as public support.

The members of the PCC have complied with their duty as trustees having regard to the Guidance of Public Benefit published by the Charity Commission in exercising their powers: <https://www.gov.uk/government/publications/public-benefit-an-overview/public-benefit-an-overview>

Achievements and performance

Reports from Clusters: Buildings and Environment

The Buildings and Environment cluster is now well established and is making good progress in developing strategies, plans and proposals to enable the PCC to make informed decisions.

Buildings

Lynne Jones, Alison McLellan, John Parkin, John Scott, Guy Shapland

The Church Wardens have detailed work during 2023 on the fabric of the church site, above. We have continued our ongoing programme of maintenance of the church stonework. We have continued to work with the contractors of the St Mary's Handbridge Centre under the terms of the warranties and guarantees to correct a few minor issues, which have arisen since the building was completed in 2018. We continue to closely monitor and manage, with the PCC treasurer, the ongoing rising costs of heating and lighting around St Mary's.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
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PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Achievements and performance

Reports from Clusters: Buildings and Environment

The St Mary's Handbridge Centre

Doris Keen, Parish Administrator & Centre Manager

The Centre has continued to flourish as a community hub over the past year, and the income from bookings has continued to increase. This is partly because of increased charges, which are required as we will shortly cease to receive lottery funding for some of our Centre support staff, and we need to ensure that our income covers their ongoing costs.

We have welcomed new groups, including a Pilates class, U3A History Group, NHS Talking Therapies and an NHS Diabetes support group. The Centre has also hosted a number of church events, e.g. our annual Christmas Fair, a Toy Sale and Bring and Share Lunches.

The feedback received from Centre users remains very positive, with most users commenting on the beautiful facilities and friendliness and helpfulness of the Centre staff.

A big thank you to our Centre staff Joanna Polanczyk, Michael Mitchell, John Rose, Sheila Jones and Lisa Jones for their continued hard work, commitment and support.

Reports from Clusters: Children and Young People

Alison McLellan, Sue Fryer, Lynne Jones, Sharon Johnson, Maureen Pickering (chair)

Children and Families Lead

Some specific provision for children and their families has been curtailed since September as we await the appointment of a Children and Families Lead. Despite taking advice from the new Diocesan Advisor for Children and Families and the revised advert being widely circulated, there were no applicants forthcoming. Acting on advice from the Archdeacon it has been decided to wait for the appointment of a new incumbent before re-advertising. Hence it is unfortunate that Storytelling (0-6 years) and The Well (7 years upwards) services have been suspended since September 2023 as we await leadership for these important aspects of children's ministry.

Baby and Toddler group

The Baby and Toddler group, now running for two years, continues to thrive and attracts high numbers of children and adults each week, providing an important community resource. A grant application for £3000 to support B and T was successful. A contribution to energy costs for the Centre will be made available and an outdoor storage unit is being installed, with funds still available for new activities. We are fortunate to have a core group of regular volunteers all of whom have completed safeguarding training. Two of our valued volunteers are or have recently moved from the area and we give special thanks to Jill Fitz-Gerald and Hilary Jones for their valued support.

Messy Church

This service for families is usually held on the third Sunday of the month. It remains a popular inclusive service and is generally well attended. It is an opportunity to welcome families into church for involvement in an interactive talk (biblically based), related crafts and much appreciated homemade/baked refreshments, all provided by a loyal band of volunteers. We are always open to more volunteers specifically for craft activities.

Church without Walls

CWW is a simpler, shorter communion service which is now celebrated regularly on the second Sunday of the month since September 2023. The youth choir with the church choir participate in this service, with the choral scholars joining the church choir at Choral Evensong on the second Sunday. Our hope is that this simpler service will attract families, especially when our presently suspended services of Storytelling and The Well are re-established.

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FOR THE YEAR ENDED 31 DECEMBER 2023**

Uniformed organisations

We presently welcome children and young people from these groups, who are from different schools and backgrounds, for three services in the year: Harvest, Remembrance and Dedication Sunday in June and their presence is very much valued, in church and the community. On these occasions they usually 'parade' together from Overleigh to St Mary's. The CWW service is used for these services and members of the organisations are encouraged to participate as flag bearers, intercessors and readers in the designated services. We are fortunate to have two ex-leaders in the CYP Cluster group who share their contacts, their valued experience and expertise.

Reports from Clusters: Communications

Stuart Bull, Catherine Jones, Joanne Lewis-Palmer, Christine Dukes, Jack Ninnies, Lynne Jones

Having very recently taken over as Interim Chair of this cluster, we have been focussed primarily with an initial launch of our new website. It is still a work in progress and feedback has been small but to the point. A recent meeting took place between Doris and Chris to take the website further, involving the Ministry Team on the pastoral side and the Chair, Centre Manager, Publicity Manager and our WebsiteCreator.

On our Facebook page, current stats show that we have over 700 followers, have reached 14k people, engaging with 5k of them. Our followers are largely UK based but we have connected with, amongst other countries, USA, Italy, Australia, Nigeria and Indonesia.

The co-operative working arrangement we have with the Community Cluster allows us to take things forward in terms of a St Mary's publicity stand that will feature in the Handbridge Summer Fair.

Reports from Clusters: Community, Missions and Charities

Veronica Bull, Trevor Dennis, Christine Dukes, Alice Jones, Helen Pritchard, Mavis Sellers, Sue Fryer, Alison McLellan, Jan Pugh, Lynne Jones

1. Just when we thought we had met all knitting requirements and intended to wind down the project, it looks as though there may be a need to supply Liverpool Maternity unit with knitted baby clothes. Good news for our splendid team of willing knitters.
2. Cake Sunday continues to be well supported with profits going to Overleigh Pastoral fund most months except May [Christian Aid], November [Poppy Appeal]
3. The Big Coffee Morning for McMillan Cancer research was very well supported and looks to be a fixture in our calendar.
4. The Christmas Fair was a festive occasion, financially very successful [£3,000]. The next one will take place on the 4th Saturday in November 2024. The sale of Charity Christmas Cards raised £258, and the Christmas card tree raised £447.26. A Christian Aid representative visited the young people to discuss how the money should be spent using the C.A. catalogue.
5. Trevor Dennis held an Evening of Words and music on January 19th raising £923.50 for Christian Aid.
6. The Bring and Share Lunches have been well supported and will continue. [always room for more].
7. A farewell lunch for Ric was held on 11th February. A highly successful Barn Dance was held on 20th January raising £432. for church charities.
8. Bacon Bap Sunday. Goes from strength to strength.

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Reports From Clusters: Music and Worship 2024

Guy Hirst, Michael Reynolds, Jane Williams, Joanne Das, Alison McLellan, Trevor Dennis, Linda Manning, Lynne Jones

Music at St Mary's has continued to thrive, with our now slightly larger choir. We currently have a total of 9 senior Choral Scholars and 3 Junior Scholars, with 2 coming from the youth choir. We have also had some new members joining us in the voluntary choir, strengthening the numbers in the alto section. This has enabled us to work on some more challenging pieces of music.

The youth choir numbers went down a little in September, but after a recruitment drive, we have recently had some new members. Funding for the choral scholarships has continued to be supported by our well attended Music by the Bridge concerts on the second Friday of each month. This year we have had performers including The Dee Ensemble, Deva Brass, Piano Duets (Martin Cook & John Bowen), Deva Wind and The Queen's School. We look forward to many more events in the future.

The choir continues to lead the sung worship in the morning services, as well as our monthly Choral Evensong, which has now moved to the second Sunday in each month. The change has proved to be a better fit around school half term holidays. Church Without Walls has also moved to the second Sunday and attendance from children in the Youth Choir has recently been strong. Trevor Dennis and Linda Manning have recently joined the cluster, following Ric's departure.

Reports From Clusters: Financial Review

Helen Brophy, Peter Collins, Emma Degg, Michael Fondop, David Gilburt, John Grout, Lynne Hutchings, Lynne Jones.

The Cluster meets regularly in advance of Standing Committees and PCC meetings to review the Church and Centres finances so that PCC meetings do not have to devote a disproportionate amount of time on money matters. Total Incoming resources for Church and Centre during 2023 exceeded Total Expenditure by £30,000.

Net Assets have increased by £30,000 to £259,000.

Cash balances held across all accounts at 31 Dec 2023 were £169,400, up by £21,900. Of these balances, £36,100 are restricted funds and £23,860 are designated leaving £109,400 available (this figure includes legacies of £21,500)

Total Income has increased by £27,000. Most of the increase is in Parish Centre lettings (up by £13,000) and Funeral and Wedding Fees (up by £9,000). Income from Planned Giving remains steady at £103,000, as does other donor income. There are small increases in the various other forms of income.

Grants were received from Cheshire Community Council, Cheshire West Member's grant, Awards for All, Ursula Keys Trust, Cheshire West, and Listed Places of Worship Scheme. These grants assisted with providing the Warm Hub, assisted with providing the Baby and Toddler facility, repaired the gazebo, assisted with purchasing the Coronation bench and covered the VAT on eligible maintenance work on the church building. We also received another instalment of the 4-year funding from the National Lottery to assist with funding Centre staff salaries.

Total Expenditure has increased by £33,000. The largest increases are Electricity and gas costs (up by £7,000), Service costs (up by £5,000), loan interest (up by £3,000). Most other costs have also increased by smaller amounts.

The increase in service costs is largely the choral scholar fees which have been fully covered by the funds specifically raised for that purpose and held in Restricted Funds.

Now that we have resumed charitable giving on a more planned basis, our giving increased by £3,600.

The Parish Centre has generated a surplus of £16,653. In accordance with agreed PCC policy, 10% of this surplus i.e. £1,665.00 has been designated for charitable giving to our nominated charities for 2024.

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PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Reserves policy

The PCC closely monitor reserves to ensure there are sufficient levels and cash funds to cover current activities. This level of reserves has been maintained throughout the year.

Structure, governance and management

The PCC operates under three documents. Two of these are Church of England Measures:

1. The Parochial Church Council (Powers) measure 1956 as amended
2. The Church Representation Rules 2020 (CRR, contained in schedule 3 to the Synodical Government Measure 1969 as amended): <https://www.churchofengland.org/about/leadership-and-governance/legal-services/church-representation-rules/contents>
3. The third document is a set of terms of reference, adopted by the Parochial Church Council, that guide St Mary's operations and mission. Copies of this are issued to members of the PCC in electronic format (PDF), and can be requested from the Incumbent.

PCC Membership

In 2023 the PCC met 5 times, with an average attendance of 77%. Members of the PCC are either elected at the Annual Parochial Church Meeting (in accordance with the CRR), or are appointed ex officio, or are co-opted. In 2023 the following have served as members of St Mary's PCC:

Elected Members

Helen Brophy	Catherine Jones	Alison McLellan
Peter Collins	Joanne Lewis Palmer	John Scott
Emma Degg	Hailey Mason	Mavis Sellers
Sue Fryer	Christine Dukes	Guy Shapland

Ex officio

Revd Dr Richard Patrick Whaite (Incumbent/"Rector" and chair)

Also attended as invited guest: The Venerable Dr Michael Gilbertson, Archdeacon of Chester

Patricia Lynne Jones (elected as Church Warden for 4th term at APCM 2023)

David Gilburt (elected as Church Warden for 2nd term at APCM 2023)

At the APCM in 2024 there are 4 PCC vacancies for elected members. The Standing Committee (composed of the Incumbent, Church Wardens, PCC Secretaries and Honorary Treasurer) is governed by paragraph 14 of Appendix II to the CRR. It has power to transact the business of the PCC subject to any directions given, and reports back regularly to the PCC (CRR, App. II, para. 14(b)). This is a wide power which enables the standing committee to carry on the routine work of the PCC between the meetings and to deal with most matters of real urgency.

Church Attendance

During 2023 the total number on the electoral roll was 202 of whom 61 were not resident in the parish.

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FOR THE YEAR ENDED 31 DECEMBER 2023**

The Ministry Team

Ministry Team update February to April 2024 Our Rector, Rev'd Ric Waite held his leaving service here on 11th February 2024. The church was full and there were many young families present. A farewell lunch was held in the Centre during which thanks was expressed to Ric for being a Good Shepherd to his sheep, and for seeking out lost sheep in the parish. He will be remembered as a prayerful, faithful priest. The vacancy has now commenced and the aim of the Ministry Team is to continue to provide the same pattern of services that we have celebrated during the past year.

The Ministry team - three clergy and one Reader - is a much-reduced group of helpers during this vacancy than in previous ones. We have maintained the 8am Holy Communion service, thanks to the assistance of local clergy. Numbers attending our services have been maintained and we have benefited from the visit of Archdeacon Mike Gilbertson to lead our Easter Praise. We were able to offer a reduced pattern of services during Lent and Holy Week this year and these were very well attended. The need for improved organisation of pastoral care was recognised in last year's Ministry Team report.

Rev'd Maureen, who has agreed to coordinate all our work during the vacancy, has initiated the structures now necessary to establish an approved group of pastoral visitors and we are pleased to report that 15 of our church family are ready to go. In all our work we wish to pay tribute to the wonderful support and help we have received from our wardens and all church members. We hope to be able to continue serving God and our parish during this vacancy.

Safeguarding

Our Parish upholds a clear Child Protection Policy and we follow the safeguarding guidelines for good practice as set out by the Diocese, which in turn is based on the Church of England's safeguarding policy. A culture of informed vigilance, care for the rights of all and safer recruitment and role management for both paid staff and volunteers remains at the heart of updated safeguarding arrangements for the vulnerable.

We will continue to ensure that new volunteers are given the correct information required as they start their role within the church. As ever, it is important for us as a Parish to ensure we have a robust system that provides a level of contact between all new workers at St Marys and the PCC. By providing this level of contact, we can ensure that the safe environment that we have worked so hard to achieve over the years can be maintained. Gemma Parisi is our safeguarding officer with Sue Fryer undertaking the documentation surrounding basic training and more advanced checks. We are grateful to Gemma and Sue Fryer for agreeing to serve.

Health and Safety

During the period since the last APCM, the PCC has not received a regular dedicated report regarding H&S. With the help of the Parish Manager, the Wardens and Incumbent have ensured that regular walk-rounds and testing/certifying of equipment has taken place. This included a full health and safety risk assessment of the church building. Equipment that is old or faulty and is not used has been disposed of with the help of the Building and Environment Cluster.

Deanery and Diocesan Synod

St Mary's without-the-Walls has one elected member to the Deanery Synod and whilst the Rector was in office St Mary's was represented by these two individuals.

Christine Dukes

I have only attended one meeting with Ric which proved really interesting in terms of hearing other Churches' approach to 'opening up' to people who normally don't attend. Each organisation identified their strengths and weaknesses and I felt I learned so much of alternative approaches to the 'without the walls' concept. I am awaiting a further invitation to attend another meeting.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
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PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

CHURCH WARDENS' REPORT 2023

This is the report of the Wardens for the year ending 31st December 2023. Obviously, at the forefront of everyone's mind at the moment is the process of filling the vacancy and we will give a verbal update of the latest position and possible timescales at the APCM on 12th May.

During the year the church inventory has been checked and found to be correct.

Insurance

The church building, contents and boundary walls are insured under a Parish Plus policy with Ecclesiastical Insurance. The policy includes Employer's Liability, Public Liability and Legal expenses. The total annual premium is £8,348.

St Mary's Handbridge Centre is insured under a separate policy with Ecclesiastical Insurance. The current annual premium is £1,483 paid by monthly instalments. There were no claims under either policy in 2023 and there is no current claim or circumstance known to us which is considered likely to give rise to a claim.

Our worship

Although many of our worship traditions have now been restored, we continued to stream our regular worship on Zoom and You-Tube which has allowed some of the vulnerable in our parish family to continue to worship with us. The process of streaming services has been greatly aided by the installation of a much-improved AV System. Details of the grants and legacies that funded this wonderful installation are included in the Finance Cluster Report.

Stonework Repairs

The Quinquennial inspection in September 2021, recommended a programme of maintenance and we have invested a further £6,000 in 2023 for ongoing restoration and repairs. A further phase of this work is planned for the summer of 2024 with a similar sum set aside in the budget.

Windows

During the year it became apparent that some of the stained-glass windows in the upper clerestory were damaged and allowing water into the church. Scaffolding was required to carry out these repairs which were timed so they would allow regular services to continue. Having the scaffolding in the church allowed a closer inspection of all the upper windows and it was clear that further work will be required. This next stage will include the removal for repair of three of the upper windows and we are considering whether St Mary's might be eligible for grants to fund these repairs which we hope to complete in the summer of 2024.

Acknowledgements

Our thanks to all involved in the Cluster Groups who help organise so many things behind the scenes. This is a great way to use your skills to help run the Church and Centre.

Our warmest thanks go to the team of cleaners, the flower arrangers, the working parties and all who make St Mary's a labour of love; also, to the Director of music and his team of volunteers and the choral scholars who contribute to the worship each week: the sides people, the bellringers, the intercessions team, the readers and servers and not least those who undertake the backroom tasks of administration, usually unseen but essential to our existence as a community.

We send our thanks to the Rector for his passionate and devoted leadership during his time with us. We send Ric and his family our very best wishes for their new adventures in Newcastle.

And last but by no means least our very special thanks are also due to the retired Clergy and Ministry Team who give so much of their time to make St Mary's such a wonderful place to worship.

Lynne Jones
David Gilbert
Church Wardens

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PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)
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Incumbent's Report 2023-24

Consolidation following change can sometimes be as challenging as the changes themselves. Giving care and attention to how to continue in a new direction once change have been made sometimes involves the difficult work of doing less and focussing energy on identifying and amplifying the good and faithful things, we notice are already taking place. This helps us to avoid the tyranny of assuming more is always an improvement, but also encourages us to take joy in those things that are worthy of celebration in the present moment. I hope that the APCM and Annual Report for the year ending in April 2024 gives cause to the St Mary's community to do this. Though the year has included some new things, I want to begin by underlining the joys of consolidation I have noticed. Structurally, one notices new members across all the cluster groups working with the PCC. Learning to celebrate what God has given us in one another is a key bulwark against the anxiety that what we already have might not be enough.

Elsewhere, we celebrate the second full year of the St Mary's musical scholarships, supported by Planned Giving, The Music by the Bridge concert series and other donations of time and talents. This is certainly a cause for thanksgiving. I am thrilled to see this new thing consolidated by a broader base of support from the clusters, volunteers, PCC and those from the parish community.

On-site and on-line engagement with services has seen numerical increase both weekly (especially at 8am on Sunday, 10am on Thursday, and monthly Choral Evensong) and also during Christian festivals. Whilst it is critical that parish churches don't become fixated with seeing more as better and ideal, broader engagement is a sign of the opportunity to welcome both new and returning people to St Mary's. I know that wardens remain keen to hear from anyone wanting to participate in welcoming to services via supporting roles at the church door, streaming and w/v support and set-up. There is a similar story of thanks in the work of many hands alongside the staff of the St Mary's Handbridge Centre. During my time as Rector, the team has varied in size and faced challenges of different dimensions also. The work of consolidating that resource as a community-facing witness of St Mary's is one that demands attention so that we continue to be good stewards of our very precious human resources, both paid staff and volunteer contributors.

The planned audio-visual renewal took final shape this year, being deployed from January 2024. Where consolidation invites us to amplify the good that is already around us, new innovations are an invitation to learn, and to support others in learning. I know there has been much of this with respect to the A/V system. Online innovation was a way of caring during my first year as Rector in 2019-2020.

The challenges of pastoral care persist, and I am grateful to Trevor, Linda, John and especially Maureen Pickering for re-convening a group that can coordinate home visits, and where appropriate provide follow-up to those whom we welcome at weddings, baptisms and funerals. Members of the PCC have also devoted time this year to work with diocesan colleagues to recruit to the role of Children and Families worker to serve alongside the wonderfully devoted members of St Mary's who work with younger people at church.

As I underlined last year integrated intergenerational fellowship is what we are hoping for, to be a church that shares in the gifts and delights in the different ways God is at work with us. The increasing frequency of time spent with staff, parents and students at Queens Park High, Belgrave, Overleigh St Mary, and the King's School means this remains a particular priority for prayer during the vacancy. Your support continues to enable our parish church towards the goal of sustainable Christian witness, where not only do we focus on our costs and initiatives being met by our planned giving scheme, but we also seek to prioritise charitable giving to local, national and international causes.

This is now championed by the PCC, the Finance Cluster and Community, Mission and Charities Clusters. Giving serves to consolidate in that it tells us what we care about ("where your treasure is, there will your heart be also" Lk.12:34). Attention towards what we give time, energy and money to can help us discern what we really value. We are grateful to those who continue to undertake to regularly review their own giving according to both circumstances and conviction.

Of course, the year ends with more change, and the vacancy period has now begun following my move to the Diocese of Newcastle. My family and I were touched by the generosity you showed at our leave-taking. That so many of you took time to write and express the kinds of bonds of affection we have shared in and lived through is an enduring memory that is also a sustenance as we are now also in a time of upheaval and discernment about how to put roots down in a new landscape. Though the vacancy places more on the shoulders of some, I continue to pray that the circumstances of the interregnum prompt reflection on where God is rooting you all in as you prepare to share with a new Rector where God is working with you, in St Mary's and in your lives.

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PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Parochial Church Council's report was approved by the Board of Parochial Church Council.

..... *PL Jones*
..... *P. L. Jones*
Parochial Church Councillor

[Signature]
D. A. Gilbert

Date: *12th May 2024*

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
INDEPENDENT EXAMINER'S REPORT**

**TO THE PAROCHIAL CHURCH COUNCIL OF THE PAROCHIAL CHURCH COUNCIL OF
THE ECCLESIASTICAL PARISH OF ST. MARY ON THE HILL, CHESTER**

I report to the Parochial Church Council on my examination of the financial statements of The Parochial Church Council Of The Ecclesiastical Parish Of St. Mary On The Hill, Chester (the PCC) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Parochial Church Council of the PCC you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the PCC's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the PCC's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

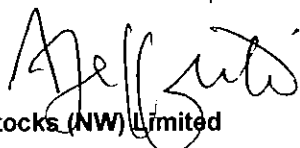
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the PCC as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



McLintocks (NW) Limited

Alastair J Jeffcott BA FCA

McIntocks (NW) Ltd
2 Hilliards Court
Chester Business Park
CHESTER
CH4 9QP
CH4 9QP

Dated: 7/5/24

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2023

Current financial year		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
Income from:						
Incoming resources from donors	2	137,219	-	-	137,219	138,009
Other voluntary incoming resources	3	19,233	-	19,949	39,182	36,928
Activities for generating funds	4	90,721	-	-	90,721	65,930
Investment income	5	1,196	-	-	1,196	351
Total income		248,369	-	19,949	268,318	241,218
Charitable activities	6	199,134	-	29,889	229,023	199,534
Finance costs	11	9,153	-	-	9,153	6,366
Total expenditure		208,287	-	29,889	238,176	205,900
Net income/(expenditure)		40,082	-	(9,940)	30,142	35,318
Transfers between funds		36	(36)	-	-	-
Net movement in funds		40,118	(36)	(9,940)	30,142	35,318
Reconciliation of funds:						
Fund balances at 1 January 2023		158,800	23,896	46,043	228,739	193,421
Fund balances at 31 December 2023		198,918	23,860	36,103	258,881	228,739

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2023

Prior financial year		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
Income from:					
Incoming resources from donors	2	138,009	-	-	138,009
Other voluntary incoming resources	3	11,005	-	25,923	36,928
Activities for generating funds	4	65,930	-	-	65,930
Investment income	5	351	-	-	351
Total income		215,295	-	25,923	241,218
Charitable activities	6	174,465	111	24,958	199,534
Finance costs	11	6,366	-	-	6,366
Total expenditure		180,831	111	24,958	205,900
Net income/(expenditure)		34,464	(111)	965	35,318
Transfers between funds		(5,000)	5,000	-	-
Net movement in funds		29,464	4,889	965	35,318
Reconciliation of funds:					
Fund balances at 1 January 2022		129,336	19,007	45,078	193,421
Fund balances at 31 December 2022		158,800	23,896	46,043	228,739

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
BALANCE SHEET**

AS AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		284,789		284,789
Current assets					
Debtors	14	3,384		2,448	
Cash at bank and in hand		169,407		147,491	
		172,791		149,939	
Creditors: amounts falling due within one year	15	26,699		21,489	
Net current assets			146,092		128,450
Total assets less current liabilities			430,881		413,239
Creditors: amounts falling due after more than one year	16		(172,000)		(184,500)
Net assets			258,881		228,739
The funds of the PCC					
Restricted income funds	17		36,103		46,043
Unrestricted funds - general			198,918		158,800
Unrestricted funds - designated	18		23,860		23,896
			258,881		228,739

The financial statements were approved by the Parochial Church Council on 12 May 2024

PL Jones

Trustee

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting policies

Charity Information

The Parochial Church Council Of The Ecclesiastical Parish Of St. Mary On The Hill, Chester is a Parochial Church Council registered with the Charity Commission (ref: 1132533) on 7 November 2009.

1.1 Accounting convention

The financial statements have been prepared in accordance with the PCC's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The PCC is a Public Benefit Entity as defined by FRS 102.

The PCC has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the PCC. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Parochial Church Council have a reasonable expectation that the PCC has adequate resources to continue in operational existence for the foreseeable future. Thus the Parochial Church Council continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Parochial Church Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the PCC.

1.4 Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when they are claimed. Grants and legacies to the PCC are accounted for when received. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Legacies are recognised on receipt as this is when they are certain. The policy of the PCC is to use legacies to help fund significant development projects in the parish, whether buildings, equipment or staff. As circumstances change over the years, it may not be possible to fulfil specific donor requests so church members are encouraged to leave legacies for the general purposes of the parish.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

The diocesan parish share is accounted for when due.

Support costs are allocated to charitable activities on a proportionate basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	not depreciated due to residual value
------------------------------	---------------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Consecrated and Beneficed property is excluded from the accounts by S.96(2)(c) of the Charities Act 1993. No value is placed on movable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishing, whether maintenance or improvement, is written off. Other land and buildings held on behalf of the PCC for its own purposes is valued at cost. No depreciation is charged against such properties but any expenditure on maintenance or improvement is written off as incurred.

1.7 Impairment of fixed assets

At each reporting end date, the PCC reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting policies

(Continued)

1.9 Financial instruments

The PCC has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the PCC's balance sheet when the PCC becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the PCC's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the PCC is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

2 Incoming resources from donors

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Planned giving: Stewardship	103,472	102,363
Income tax recovered on Gift Aid	25,573	25,503
Cash collections	7,578	9,221
Collections: funerals, weddings etc.	596	922
	<u>137,219</u>	<u>138,009</u>

3 Other voluntary incoming resources

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Grants	5,341	19,949	25,290	1,400	25,923	27,323
General donations	9,267	-	9,267	6,598	-	6,598
Events income	4,625	-	4,625	3,007	-	3,007
	<u>19,233</u>	<u>19,949</u>	<u>39,182</u>	<u>11,005</u>	<u>25,923</u>	<u>36,928</u>

4 Activities for generating funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Magazine sales	2,539	2,044
Wedding and funeral fees	19,602	10,720
Parish Centre lettings	64,423	51,266
Sunday coffee mornings	1,732	-
Contribution for use of Church	2,425	1,900
	<u>90,721</u>	<u>65,930</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
 OF ST. MARY ON THE HILL, CHESTER
 KNOWN AS ST MARY'S PCC
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED 31 DECEMBER 2023**

5 Income from Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Dividend income	353	351
Interest receivable	843	-
	<u>1,196</u>	<u>351</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

6 Expenditure on charitable activities

	Church activities	Running of Church	Running of Parish Centre	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Direct costs					
Staff costs	-	159	29,746	29,905	26,570
Parish share	78,590	-	-	78,590	76,302
Rectory costs	6,173	-	-	6,173	5,903
Service, clergy, music and choral scholars	18,926	-	-	18,926	13,810
Funeral and wedding costs	6,270	-	-	6,270	3,922
CDBF fees	4,363	-	-	4,363	2,650
Hospitality and outreach costs	1,496	-	-	1,496	1,971
Magazine printing costs	2,000	-	-	2,000	3,451
Light & heat	-	8,634	8,552	17,186	10,013
Water	-	152	1,349	1,501	1,473
Insurance	-	8,371	1,546	9,917	9,162
Equipment and maintenance	-	14,020	7,822	21,842	18,077
Cleaning and sundry costs	-	270	2,862	3,132	3,020
	117,818	31,606	51,877	201,301	176,324
 Grant funding of activities (see note 7)	 3,960	 -	 -	 3,960	 323
 Share of support and governance costs (see note 8)					
Support	-	14,240	9,522	23,762	22,887
	121,778	45,846	61,399	229,023	199,534
 Analysis by fund					
Unrestricted funds - general	115,513	44,468	39,153	199,134	174,465
Unrestricted funds - designated	-	-	-	-	111
Restricted funds	6,265	1,378	22,246	29,889	24,958
	121,778	45,846	61,399	229,023	199,534

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

6 Expenditure on charitable activities

(Continued)

Previous year:	Church activities	Running of Church	Running of Parish Centre	Total
	2022 £	2022 £	2022 £	2022 £
Direct costs				
Staff costs	-	-	26,570	26,570
Parish share	76,302	-	-	76,302
Rectory costs	5,903	-	-	5,903
Service, clergy, music and choral scholars	13,810	-	-	13,810
Funeral and wedding costs	3,922	-	-	3,922
CDBF fees	2,650	-	-	2,650
Hospitality and outreach costs	1,971	-	-	1,971
Magazine printing costs	3,451	-	-	3,451
Light & heat	-	5,535	4,478	10,013
Water	-	77	1,396	1,473
Insurance	-	7,715	1,447	9,162
Equipment and maintenance	-	9,006	9,071	18,077
Cleaning and sundry costs	-	1,199	1,821	3,020
	108,009	23,532	44,783	176,324
Grant funding of activities (see note 7)	323	-	-	323
Share of support and governance costs (see note 8)				
Support	-	11,444	11,443	22,887
	108,332	34,976	56,226	199,534
Analysis by fund				
Unrestricted funds - general	105,754	32,284	36,427	174,465
Unrestricted funds - designated	111	-	-	111
Restricted funds	2,467	2,692	19,799	24,958
	108,332	34,976	56,226	199,534

7 Grants and donations payable

	Church activities 2023 £	Church activities 2022 £
Missionary and charitable giving	3,960	323

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

8 Support costs allocated to activities

	2023	2022
	£	£
Staff costs	19,043	17,964
Printing, stationery and office costs	2,057	2,565
Bank charges	1,063	1,010
Governance costs	1,599	1,348
	<u>23,762</u>	<u>22,887</u>
Analysed between:		
Running of Church	14,240	11,444
Running of Parish Centre	9,522	11,443
	<u>23,762</u>	<u>22,887</u>

9 Parochial Church Council

None of the Parochial Church Council (or any persons connected with them) received any remuneration or benefits from the PCC during the year.

10 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	<u>6</u>	<u>6</u>
Employment costs		
	2023	2022
	£	£
Wages and salaries	48,128	43,824
Other pension costs	820	710
	<u>48,948</u>	<u>44,534</u>

During the year the PCC employed a part time Parish Administrator, 3 part time Centre Assistants and 2 part time cleaners.

There were no employees whose annual remuneration was more than £60,000.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

11 Finance costs

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Financing costs	9,153	6,366

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Leasehold land and buildings £
Cost	
At 1 January 2023	284,789
At 31 December 2023	284,789
Carrying amount	
At 31 December 2023	284,789
At 31 December 2022	284,789

The Parish Centre was built for a total cost of approximately £1,600,000 mostly financed from restricted funds (Grants and Donations etc.). The Balance Sheet value represents the build cost net of grants and donations, financed internally by loans and the use of available unrestricted funds. The property is not depreciated as its residual value is considered to be greater than that of its cost in the accounts. The property is held on a 99 year lease and has 94 years remaining.

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	466	48
Prepayments and accrued income	2,918	2,400
	3,384	2,448

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

15 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Principal loan repayments		12,500	12,500
Other taxation and social security		395	-
Deferred income		6,418	4,765
Trade creditors		2,551	1,390
Accruals and deferred income		4,835	2,834
		<u>26,699</u>	<u>21,489</u>

Deferred income represents hire of the Parish Centre in advance of events being held. All of this income shall be recognised in the subsequent financial year.

16 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Principal loan repayments	<u>172,000</u>	<u>184,500</u>

The Principal Loan Repayments falling due as disclosed above reflect an initial £250,000 loan provided by Methodist Chapel Aid Ltd in order to complete the building of the Parish Centre. This is repayable over twenty years at £12,500 p.a. together with interest. The interest rate is variable and at 31 December 2023 was 5.65% (2022: 3.9%).

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
Quiet Corner	344	-	(344)	-
Handbridge Community Covid-19 Relief Fund	1,120	-	-	1,120
Lottery Funded Grant re: costs of centre management	23,153	12,673	(22,246)	13,580
All Churches Trust	5,651	-	(741)	4,910
Co op Local Community Grant	3,859	-	-	3,859
Choral Scholarship fund	10,480	3,630	(5,770)	8,340
Babies and Toddlers	1,436	2,250	(495)	3,191
Tower and Bells fund	-	1,396	(293)	1,103
	<u>46,043</u>	<u>19,949</u>	<u>(29,889)</u>	<u>36,103</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

(Continued)

17 Restricted funds	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
Previous year:	£	£	£	£
Vestments	229	-	(229)	-
Quiet Corner	344	-	-	344
Handbridge Community Covid-19 Relief Fund	1,120	-	-	1,120
Lottery Funded Grant re: costs of centre management	30,533	12,419	(19,799)	23,153
All Churches Trust	6,250	-	(599)	5,651
Co op Local Community Grant	3,859	-	-	3,859
Choral Scholarship fund	2,333	10,614	(2,467)	10,480
Grounds and Gardens fund	410	30	(440)	-
Babies and Toddlers	-	2,860	(1,424)	1,436
	<u>45,078</u>	<u>25,923</u>	<u>(24,958)</u>	<u>46,043</u>

Quiet Corner Fund

Funds donated for the purpose of a Quiet Corner and associated activities.

Handbridge Community Covid-19 Relief Fund

Funds donated for the purposes of supporting members of the local community during and after the pandemic.

Lottery Funded Grant: Cost of Centre Management

Funds periodically granted by the Lottery Fund to defray the cost of salaries for a period of 4 years.

All Churches Trust Fund

Funds granted for the purpose of purchasing and installing AV equipment into the church.

Co op Local Community Grant

Funds donated for the purpose of purchasing and installing AV equipment into the church.

Choral Scholarship Fund

Funds donated for the purpose of Choral scholarships.

Babies and Toddlers Fund

Funds donated for purchase of toys, craft materials etc to run the weekly St Mary's Baby and Toddler Group.

Tower and Bells Fund

Funds donated for the refurbishment of the tower and bells.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

18 Unrestricted funds - designated

These are unrestricted funds which have been designated by the PCC.

	At 1 January 2023	Resources expended	Transfers	At 31 December 2023
	£	£	£	£
Charitable giving	-	-	159	159
Rectory maintenance fund	2,537	-	(195)	2,342
AV equipment fund	21,359	-	-	21,359
	<u>23,896</u>	<u>-</u>	<u>(36)</u>	<u>23,860</u>
Previous year:	At 1 January 2022	Resources expended	Transfers	At 31 December 2022
	£	£	£	£
Rectory maintenance fund	2,537	-	-	2,537
AV equipment fund	16,359	-	5,000	21,359
Choirs fund	111	(111)	-	-
	<u>19,007</u>	<u>(111)</u>	<u>5,000</u>	<u>23,896</u>

Charitable Giving Fund

Funds allocated by the PCC from its general funds to be donated to charitable causes but not yet distributed.

Rectory Maintenance Fund

Funds allocated by the PCC from its unrestricted funds for the maintenance of the Rectory.

AV Equipment Fund

Funds allocated by the PCC from its general funds for the purchase and installation of AV equipment.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	158,800	248,369	(208,287)	36	198,918
	<u>158,800</u>	<u>248,369</u>	<u>(208,287)</u>	<u>36</u>	<u>198,918</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. MARY ON THE HILL, CHESTER
KNOWN AS ST MARY'S PCC
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

19 Unrestricted funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	129,336	215,295	(180,831)	(5,000)	158,800

20 Analysis of net assets between funds

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
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Fund balances at 31 December 2023 are represented by:

Tangible assets	284,789	-	-	284,789
Current assets/(liabilities)	86,129	23,860	36,103	146,092
Long term liabilities	(172,000)	-	-	(172,000)
	<u>198,918</u>	<u>23,860</u>	<u>36,103</u>	<u>258,881</u>

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
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Fund balances at 31 December 2022 are represented by:

Tangible assets	284,789	-	-	284,789
Current assets/(liabilities)	58,511	23,896	46,043	128,450
Long term liabilities	(184,500)	-	-	(184,500)
	<u>158,800</u>	<u>23,896</u>	<u>46,043</u>	<u>228,739</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

