



The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

Charity number: 1133732

Unaudited

Trustees' report and financial statements

For the year ended 31 December 2022

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

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The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

Reference and administrative details of the Charity, its Trustees and advisers For the year ended 31 December 2022

Trustees	Revd John William Challis Maureen Williams Geoffrey Walker, (Until 2023) Jeanette Fido Robert Anthony Beasley, (Until 2023) Wendy Margaret Barrett, (Until 2023) Steve Christie, (Until 2025) Yvonne Elizabeth Hammill, (Until 2024) Joan Margaret Bull, (Until 2025) Janette Penn, (Until 2023) James George Edwin Rushman, (Until 2025) Margaret Treacy, (Until 2023) Matthew Copeland, (Until 2025) Elizabeth Wand, (Until 2025) Nicholas Wand, (Until 2025) Peter French, (Until 2023) Anne French, (Until 2023) Susan Holmes, (Until 2023) David Lowen, (Until 2023) Lois Christine Thompson, (Until 2023)
Charity number	1133732
Principal office	The Church Office St Mary's Centre Grassmere Close Felpham West Sussex PO22 7NU
Independent Examiner	Victor Cox c/o St Mary's Centre Grassmere Close Felpham West Sussex PO22 7NU
Incumbent	Revd John William Challis
Wardens	Maureen Williams (Lay Vice Chair) (Until 2023) Geoffrey Walker (Until 2023)
Deputy Wardens	Russell McCarthy (Until 2023) Matthew Copeland (Until 2023)
Treasurer	Robert Anthony Beasley
PCC Secretary	Jeanette Fido (Until 2023)
Deanery Synod	Wendy Margaret Barrett (Until 2023) Janette Penn (Until 2023) Margaret Treacy (Until 2023) Lois Christine Thompson (Until 2023)
Safeguarding Officer	Joan Margaret Bull (Until 2023)

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

Trustees' report

For the year ended 31 December 2022

The Trustees present their annual report together with the financial statements of the Charity for the 1 January 2022 to 31 December 2022.

St Mary's Church is situated in Felpham Road, Felpham. It is part of the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Rector, The Church Office, St Mary's Centre, Grassmere Close, Felpham, West Sussex. PO22 7NU

Objectives and activities

a. Policies and objectives

The primary objective of St Mary's PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The 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.

The main objectives of the PCC are:

- The consideration and discussion of matters concerning the Church of England, or any other matters of religious or public interest;
- Making known, and putting into effect, any provision made by the Diocesan Synod, or the Deanery Synod, but without prejudice to the powers of the council on any particular matter;
- Giving advice to the Diocesan Synod and the Deanery Synod on any matter referred to the council;
- Raising such matters, as the council consider appropriate, with the Diocesan Synod or Deanery Synod.
- Maintenance of St Mary's Church and St Mary's Centre in Felpham.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

In working to achieve these objectives the PCC has supported or initiated the following activities during the year:

- To support the PCC's plan of spreading the mission and outreach of St Mary's Church in making Jesus Christ known in this parish.
- A total of £4,500 plus £500 allocated for the community food table, being a total of £5,000 (2021: £4,996) was donated to the local schools and other local charities.
- The PCC is grateful for the efforts of volunteers who are involved at every level in the activities of the church. Hundreds of hours are given in pursuit of the church's objectives.

Trustees' report (continued)
For the year ended 31 December 2022

Objectives and activities (continued)

c. Main activities undertaken to further the Charity's purposes for the public benefit

In accordance with our duties as stated in section 17(5) of the Charities Act we have considered the guidance provided by the Charity Commission in regard to public benefit. This public benefit is demonstrated through our activities and achievements, and as detailed throughout the reports below.

Baptisms numbers have risen very sharply as have weddings. Funerals have also increased in the number that St Mary's clergy are asked to officiate at.

St Mary's continues to support BTPS and has a strong presence on the Governing body with foundation members and the Rector as Chair of the GB. The Rector has been to visit the Downview school and will be working closer with that school in the coming year. Both Primary schools held their Easter services at St Mary's

The Hub, a new venture based up at BTPS has started to take shape. This is where St Mary's will use the building that we own on the site of the school for the wider community. It has been a very long journey, marshalled very carefully by Geoffrey Walker. We are close to finalising this new project and are looking forward to a playgroup being the first users of St Mary's Hub.

St Mary's have been strongly using the St Mary's centre for the wider community. Many organisations that are not church based use these facilities.

d. Future plans

Sometimes it is better to work on existing projects than look for new ones all the time. We hope that in the coming months we will be able to build up our House Groups, our outreach at the Care Homes, the Schools and the youth work.

The Hub fulfils part of our mission action plan, and when up and running we will have lots of spin off projects to help our mission of bringing the gospel to that part of the parish.

The Curate will be starting with us this June and we look forward to welcoming her.

**Trustees' report (continued)
For the year ended 31 December 2022**

(continued)

a. Main achievements of the Charity

Church Attendance

At the first of January 2023 there were 207 parishioners on the church electoral roll, 140 residents within the parish (67.6%) and 67 non-resident in the parish (32.4%).

Review of the Year

The full PCC met 5 times during the year. The average level of attendance was 81%. Committees met between PCC meetings and minutes of their deliberations were received by the full PCC and discussed where necessary. Notes of the proceedings of the PCC's meetings are included in the parish magazine when possible and appropriate. The following paragraphs summarise the work of the PCC in 2022:

- The PCC consider the development of Mission and produce a new MAP (Mission Action Plan)
- The PCC has undertaken a lot of parish business, faculties, reordering of the baptistry etc
- Finances going out of the Pandemic has been carefully monitored by the PCC
- The PCC has been proud to support many events run by the social and fund raising committee, the Rector and others
- A new architect was appointed and the quinquennial was undertaken.
- The church and St Mary's Centre were significantly impacted by the Covid 19 pandemic. The PCC notes that attendance at worship has suffered. The hiring of the Centre is returning and mission but be a priority for the PCC and the whole church community

Trustees' report (continued)
For the year ended 31 December 2022

(continued)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the PCC policy to maintain a balance on unrestricted funds (if possible), which is at least twelve months' unrestricted payments, to cover emergency situations that may arise from time to time and to support irregular cashflow. The balance of £180,042 (2021: £249,692) on unrestricted funds at the year end is in line with this policy.

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

Trustees' report (continued) For the year ended 31 December 2022

c. Treasurer's financial report

The total income for the year was £120,073, compared to £147,246 in 2021, being a decrease of £27,173.

The total expenditure for the year was £168,343, compared to £162,692 in 2021, being an increase of £5,651.

The total losses on investments for the year was (£18,072), compared to a gain £29,797 in 2021, being a decrease of £47,869.

The resultant deficit for the year was £66,342, compared to a surplus of £14,351 in 2021.

Further details on specific items of income and expenditure are noted below.

Income

Total income decreased in the year compared to 2021. A detailed breakdown can be seen within Notes 2 to 6, on pages 24 to 28.

Total income from standing orders was £30,715, compared to £34,411 in 2021, being a decrease of £3,696.

Donations received via the Parish Giving Scheme (PGS) was £8,685, compared to £6,240 in 2021, being an increase of £2,445. Giving by the PGS is a simple and secure method for donors and reduces the administration work required by the PCC.

During the year legacies of £153 were received, compared to £17,000 in 2021, being a decrease of £16,847

As noted last year the PCC is addressing two issues, firstly the general year on year decline in freewill giving, and the amount of individual contributions which can be subject to gift aid. During 2020 new donation methods were introduced. Uptake of these has decreased in the year as follows:

- Paypal donations of £260, compared to £766 in 2021, being a decrease of £506.
- Paypal giving fund donations of £52, compared to £958 in 2021, being a decrease of £906.
- Contactless giving in the church of £3,341, compared to £4,858 in 2021, being a decrease of £1,517.

The centre was closed for periods during the prior of 2021. The income from the rental of the centre was £30,563, compared to £20,090 in 2021, being an increase of £10,473. For comparison the rental in 2019 pre Covid 19 was £33,742.

No grants were received in the year, compared to grants totalling £4,000 received in 2021 from Arun District Council to contribute towards the running costs of the centre during periods of closure during the pandemic. Also in 2021 grants totalling £3,500 were also received from the Sussex Community Foundation towards the running costs of the community food table.

Expenditure

The major expenditure in 2022 was as follows:

- Parish share was £80,815 compared to £78,015 in 2021, being an increase of £2,800. The PCC has pledged to meet 100% of the parish ministry costs allocated to it in 2023 and an aspirational pledge for 2025 of 110%.
- Giving to charities was £4,500 to external charities and £500 allocated for the community foodtable, being a total of £5,000, compared to £4,996 in 2021.
- Church building repairs were £1,021 compared to £9,120 in 2021, being a decrease of £8,099.
- Churchyard expenses were £2,576 compared to £1,932 in 2021, an increase of £644.
- Centre costs were £28,173 compared to £26,640 in 2021, being an increase of £1,533.
- Fixed asset additions in the year were £683 (see note 13).

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

Trustees' report (continued) For the year ended 31 December 2022

Structure, governance and management

a. Constitution

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham is a registered charity, number 1133732, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Membership and responsibilities

Membership of the PCC is determined under the Church Representation Rules and consists of the ex-officio members (the Rector, the Treasurer, PCC Secretary and the Diocesan Synod representative); the churchwardens are elected annually at the meeting for that purpose; 4 members of the Deanery Synod, and a set proportion of those on the Electoral Roll of the church are elected at the APCM. Members may also be co-opted. Members of the church are encouraged to stand for election to the PCC to try to ensure a balance of skills and experience where possible.

The PCC is responsible for a wide range of matters affecting the parish including compliance with health and safety, disability legislation and child protection. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances.

The PCC works to ensure that each member of the committee is equipped to fulfil their role. New members of the PCC are invited to discuss their role and responsibilities at the first meeting held after the APCM in each year. The PCC secretary, treasurer and deputy churchwardens are also elected at this meeting.

The wardens, secretary and treasurer, where needed, attend courses run by the diocese on their particular work. Regular mailings from the diocese and elsewhere keep the officers up-to-date with changes in church regulations and financial procedures and these are reported to the whole PCC where appropriate.

The PCC appointed Joan Margaret Bull as Safeguarding Officer, and she is responsible for ensuring that a Disclosure and Barring Service check is conducted on all those who work with children and vulnerable adults in the church. All our first aiders have attended a course run by St John's Ambulance. Training is regularly reviewed.

There are also a number of sub-committees which report to the PCC from time to time and are responsible for specific areas of the church's activities.

Trustees' report (continued)
For the year ended 31 December 2022

Structure, governance and management (continued)

d. Committees

Standing Committee

This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the full PCC.

Fabric Committee

Attends to matters relating to the stewardship of plant, such as the church buildings and fabric, the churchyard, the rectory and St Mary's Centre.

Mission & Youth Committee

Attends to matters relating to Ministry of the local church to the community and the world, such as ecumenical links, evangelism and the support of mission and relief agencies and further considers the overall strategy of children's and youth ministry and supports those working with children and young people.

Social and Fundraising Committee

Aims to raise funds for the church and to promote fellowship and a sense of community within the parish.

St Mary's Centre Management Committee

Works in conjunction with Arun District Council to oversee the use and management of St Mary's Centre according to its constitution.

Risk Assessment

The PCC confirms that the major risks, to which the council has been exposed, have been identified by a risk analysis exercise carried out by the PCC. Risks are being reviewed so that systems and procedures may be established to manage them.

Worship Committee

As such we have not met during this year. This is not to say we haven't been working. We are very busy people but James the director of music and myself as incumbent have been working on new Sunday liturgy. We have produced new week day liturgy and it is going to be trialled during the coming year and has been shared with a few people who attend some of the weekday services but it will be put together with the Sunday liturgy when that is ready and brought to the worship committee and the PCC in due course.

The activities of the committees and other organisations within the Parish may be found elsewhere in the Annual Report.

Trustees' report (continued)
For the year ended 31 December 2022

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 in business.

The Trustees are responsible for keeping adequate 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Revd John William Challis

Maureen Williams

Geoffrey Walker

Date: 2 May 2023

Rector's report

To say I am running late in writing this is an understatement. I have never left it this late before. As I sit down to write this report our son Adam is just back from his latest hospital trip. It is a sheer delight to have him home and hear the excitement in his little sister's voice. His older teenage sibling is far too cool to show emotions. They are able, it seems, to watch what is on telly, chat with each other, play with the cat and dogs. Life just returns to normality so quickly. If only these reports could write themselves equally as quickly! Parenting is a complex business from nurturing, growing and with it comes great responsibility.

In many ways it is the same with the church family. Nurture and growth, and responsibility comes together at times when we are excited to be together. For example, our Christmas and Easter celebrations and all the extra things we did have been a joy to me. It is a very humbling experience to be able to minister in a place such as this. Having spent Lent discerning what being humble means, I see it as being grounded and altruistic. St Mary's is a place of being grounded. From our worship, to walking with you at some of the most profound moments of your lives, makes me so glad to be here. Be those joyful times but also the very painful times. I still feel very privileged to be here and remain excited and expectant about all that God still has to do both with our church and in our community. Jenny and I cannot thank you enough in the knowledge that the community of believers have been praying for us, as a family, during our painful times. It has been the rock that has seen us through.

Thank you to the churchwardens, PCC and to you as church members for all that you contributed to God's kingdom here in Felpham. You are amazing and lovely people. In ministry we are growing a great little team. I feel supported by Fr Paul, Reader Roland, Joan Bull and soon our Curate Tracey. Nikki, Paul and James work very hard as our employees and I am grateful for all that they do.

The APCM is the time when I am meant to cast a vision for the coming year and indeed the future. We have seen such growth in so many areas of ministry, it truly is wonderful. God is good. This year we hope to open St Mary's Hub. This is our building within the grounds of Bishop Tufnell school. The Reverend John Grounds had a vision that the church needed to be on that site because the growth of housing would be in that area of the parish. He wasn't wrong. He wanted to build a church on the site of the school and use the same building for the school to use as a hall. He was a visionary and perhaps a little before his own time. Although, we cannot do what he wanted, many will recall how Fr Alan Heslop also had a vision to create a church on that site and he set up worship within the schools building. That was amazing and he did marvellous ministry there. Fr Robert continued this and, well, now it is our turn. The journey to being able to use this building before the eleven-year lease expires and the building legally becomes ours has been a long difficult journey. All credit goes to churchwarden Geoffrey who has negotiated with incredible calmness and gentleness a truly wild and difficult mine field of difficulties. He has brought us to the promised land. Soon we will be able to use the site. We have a Playgroup ready to start operating from the building and then I hope our youth clubs will transfer up there for the summer at least and make use of the playing fields. I hope that we will have a parish open day in the summer where I can invite you all to visit and see for yourselves. Perhaps stay for tea and maybe the youth clubs will challenge the PCC to a game of cricket or even Sussex's own game, Stall ball. In time I pray that the Hub will host a prayer group, a house group, a Food table and maybe God willing a mid-week Eucharist.

Seeking God's vision for us the church and how we together can further God's kingdom here is not my work but all of ours and I hope to hold a PCC quiet morning this year for the new PCC and explore God's call for us as a parish. I believe that as a church one of the things we are being called to do is grow people in their faith and for them to have a confidence in their own beliefs and principles. We as a church need to build each other up to release each other into our everyday ministries at our places of work and with those who we come into contact with on a daily basis.

Here's a little mission statement I have borrowed...

We believe in God who created us for Him and for each other.

We believe in Jesus who welcomes young and old without exception.

We believe in the Holy Spirit who transforms the life of all believers, young and old.

We believe in meeting God most intimately in the lives of those who are different from ourselves.

We believe in a church which reflects God, the three in one.

We believe we grow closer to Jesus as his disciples when we:

- worship God in a variety of ways, both familiar and different.
- worship in community as well as individually.
- worship in a way that encourages everyone to participate.
- worship in a way that both enriches and is enriched by our everyday life.
- worship God with all that we are.

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

Reproduced from 'All-Age Worship' by Lucy Moore, (The Bible Reading Fellowship)

Together we move with the love of God to share His love with this community of Felpham.

Churchwardens' Report

1 January to 24 May 2022

St Mary's Church was still affected by not only the Covid rules but the various ways folk reacted to the situation. The congregation was beginning to return with caution.

It became apparent that, at the time, Father John and Churchwardens Maureen and Steve owned a building adjacent to Bishop Tufnell School that WSCC had been using – WSCC no longer wanted the cost implications and had not been using it for some while. There is the intention to take over the building for the benefit of the Community and St. Mary's and negotiations are ongoing to allow this to happen.

The Mission Action Plan now has a team of people who are pulling together the detail needed to produce the plan.

It was found that the new sound system would benefit from an additional microphone in the choir stalls so this was installed. The total cost for the whole of the sound system and live streaming was in total in the order of £27,000 covered by a particularly generous donation to St. Mary's. It is particularly pleasing the numbers of people watching – use of You Tube rather than Facebook to view the services has helped with reliability of the viewing.

After a very protracted time the final permission was extracted allowing us to remove the railings and install two benches near the lychgate.

The three pews were to be disposed of using sealed bids.

The Ukraine flag was flown from the tower and a banner welcoming all Ukrainians to St. Mary's put up in the entrance by the lychgate.

I will take the opportunity to repeat a paragraph from last year's summary! I am very pleased and honoured that I had the opportunity to have been elected Churchwarden. I have enjoyed completing things during a difficult time with the COVID pandemic – some of which had been first thought about many years ago. My special thanks to Maureen for attending to so many of the spiritual demands of St. Mary's. Best wishes to Geoffrey Walker who was proposed to be the Churchwarden at the APCM on May 24th 2022.

Steve Christie

From 25 May 2022 to 31 December 2022

2022 has been the year when we have tried to return to some semblance of normality following the pandemic. St Mary's has been open to all, without restriction, and a full programme of services held, including weddings.

On the subject of weddings, we were delighted that Fr Paul and his bride Rosemary chose St Mary's for their own nuptials during the year and we wish them a happy life together.

In September we learnt of the sad death of our monarch, Queen Elizabeth II. The church has certain protocols to follow on these occasions and we implemented these immediately, including the raising and lowering of the flag. We were required to keep the church open from dawn to dusk to allow people to pay their respects, sign a book of remembrance and enjoy a moment of quiet contemplation. We thank our volunteers who maintained a presence in the church during this time and offered regular prayers.

St Mary's is over 1000 years old and inevitably there are ongoing maintenance and improvements required. This is why the 5 year quinquennial (survey) is both mandatory and important.

A key task this year has been to identify a new architect for St Mary's and we invited a number of qualified candidates to meet with us and discuss our requirements. We are delighted that Douglas Briggs Partnership has accepted the appointment and we look forward to working with them for many years to come. At last our long overdue quinquennial was conducted in November by Alexander Hall and we expect his report in the New Year.

Next to Bishop Tufnell School is a building on church land that was erected by WSCC, with government

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funding, as a Sure Start Centre. WSCC closed the Centre in 2021 and have no further use for the building but propose to continue with the lease for the remainder of its 11 year duration. Since the beginning of this year we have been negotiating with WSCC to take the building over with a view to facilitating the opening a pre-school to act as a feeder school for Bishop Tufnell. In addition we would seek to use it for other St Mary's sponsored community activities for adults and children. Unfortunately, and due to various constraints imposed on the use of the building until the lease expires, we have not been able to move forward.

Since year end we have found a solution and anticipate taking over the building in early summer.

The PCC has sought an appropriate way to honour the late Queen's Platinum Jubilee and has decided to raise funds to install a stained glass memorial window in the Chancel. We are in the early stages of this project which we anticipate will cost in the region of £30,000. An artist has been commissioned to prepare preliminary designs which will provide the basis for comment and suggestions from our congregation and others.

The PCC agreed that we should make charitable donations of £5,000 this year and that they should be allocated between the following organisations: £2,000 to Bishop Tufnell School; £500 each to Felpham Community College, Downview School, St Mary's Food Table, Sanctuary, Arun Angels and Felpham Uniformed Organisations.

It was also agreed that a share of our church Christmas collections would be donated to Stonepillow and the Snowdrop Trust.

We would like to thank our Treasurer, Robert Beasley, for once again doing an amazing job maintaining our accounts and producing the financial reports in such a timely and professional manner.

A great many people volunteer their time to enable St Mary's to function. Some are visible during services but others work quietly behind the scenes, fundraising, cleaning the church, serving tea and coffee etc. To all of those we owe a big vote of thanks and without them the St Mary's experience would be greatly diminished.

Maureen Williams and Geoffrey Walker, Churchwardens

Churchyard

St Mary's has one of the largest Churchyards in Sussex – around 3 acres – and I think you will agree, is one of the best maintained. This is not achieved without a great deal of hard work.

We are fortunate in having Nigel and his Community Payback team who are with us every Saturday, year round, and undertake the cutting of the grass and path edging etc. we acquired two strimmers during the year and we extend our thanks to Glen Keen for servicing all of our equipment.

We are indebted once again to Kirsten and Frank who work tirelessly on maintaining and improving the Churchyard. The "Daffodil Bank" to the west of the Church, and the two raised banks to the North were originally reclaimed in the summer of 2020, but much work has been needed to keep them clear of brambles, nettles etc. and allow flowers to re-establish themselves. Sunken graves and animal holes have been filled in for safety, and grass seeded on various emergent "bald patches".

Keeping the Churchyard clean encourages tidiness and we are pleased to report that the volume of litter (paper, plastic, glass food waste and dog mess) is much reduced. Dogs off the lead is an ongoing problem, as is cycling on the footpaths.

We have not been able to conduct burials in the Churchyard for many years due to the lack of space but Fr. John continues with the interment of ashes.

Geoffrey Walker

St Mary's Centre

Everyone is aware of the sharp rise in energy costs which took place during the last quarter of 2022 and this prompted us to review the rates we apply to hirers in the Centre, which had not changed for a number of years. In an effort to at least partly mitigate for the cost increases in gas and electricity, we increased all our rates effective 1st September. The reasons for this were generally understood by all our regular hirers and have not affected our casual hirers.

At the end of the year we lost Blackbirds who have operated a pre-school at the Centre for many years. This was not due to increases in the rent but a factor of dwindling numbers of children and problems with staff recruitment. We are now seeking another early year's operator for the small hall as this is the best option to secure a regular income.

One of the offices in the Centre has remained empty for most of the year despite our best efforts to find a tenant. The Camera Club approached us for more storage space, in addition to what they occupy in the loft area, which we were not able to provide, but we came to an arrangement for them to rent the empty office. This has produced an income and we took back the storage they previously occupied.

Activity in the Centre, as represented by income, increased by over 50% compared to 2021 as we enjoyed a full year without restrictions. Most of our regular pre-pandemic organisations have now returned, and we are encouraged by the increase in casual bookings.

We continue to maintain the Centre to a high standard and fortunately there were no items of significant expenditure this year.

We take this opportunity to thank our staff, Paul and Nikki, who work all year round to satisfy the needs of our clients. We also extend thanks to the management committee who have met regularly during the year. We thank all of our volunteers, who do everything from serving tea and coffee, manning the food table and running events, and in doing so bring the Church into the lives of our community. And lastly, our green fingered gardeners who maintain our garden.

Geoffrey Walker

Arundel and Bognor Deanery Synod Report

At the deanery meetings we have a time of worship, Reports on meetings are usually given from elected representatives of Diocesan Synod and General Synod. As well as presentations or addresses we discuss finance issues, approve a deanery budget, elect representatives to diocesan synod and have notices of events in various parishes. The meetings are open and members of parishes and PCC's are always invited to come along. Only elected synod members however can vote on issues.

At our meeting on 23rd June there were elections, Deanery lay Chair, Standing Committee and Finance Committee.

We had a presentation 'Coming out of Covid' from Revd Steve Gurr, Chaplain at Ford Prison. He spoke at length about the many aspects and effects of shutdown. We were encouraged to pick a postcard from the many on display and think about what the picture meant to us during the pandemic. We discussed in small groups what the hardest thing was for us – feeling isolated, what we missed most, groups gave feedback after 15 minutes. We then thought about what Our Lord is encouraging us to think about, what maybe emerging for our church family.

The meeting in October was a joint one finance meeting with Worthing Deanery. The presentation was given by Lesley Lynn, Chair of the Diocesan Finance Committee, Chichester. We had been given copies of the draft budget for 2023. Thanks were given to parishes that meet their Parish Ministry Costs. It was fully acknowledged that inflation is putting parishes under intense pressure, we were asked to encourage people to give to the parish using the Parish Giving Scheme.

Worthing Deanery members left and we continued with a presentation from Fr Luke, he spoke about looking at 2025 as Year of Faith, 2023 and 2024 as preparation years. 2025 is significant for Chichester Diocese as it marks 2 anniversaries The Council of Nicaea (where we got the Nicene Creed) and 950 years of the Cathedral being at Chichester not at Selsey. 2023 will be the Year of the Old Testament, Lent courses, online seminars will be available, 2024 will be the Year of the New Testament building up to 2025 anniversary year.

The Rural Dean Natalie Loveless resigned, Celia Woodruff continued as Acting Rural Dean an appointment for Rural Dean will be made in 2023.

In 2023 elections take place for deanery synod members. We shall elect at our APCM in 2023.

Wendy Barrett, Janette Penn, Lois Thompson, Margaret Treacy - Deanery Synod Representatives.

Safeguarding Report

This year, Henry Kasparian, resigned his role as Safeguarding Deputy due to pressure of work and we were delighted that Tom Drennan has taken on this position. He joins Pat Ashman as a Safeguarding Recruiter with authority to process DBS applications.

I express my thanks to Henry for his support during the past 2 years.

There has been a change in the rules regarding DBS certificates which now have to be renewed every three years rather than five. As we have nearly everyone on the update system, this should not affect us too much.

Zoom meetings have been arranged by the Safeguarding Team at Church House which I attended to keep up to date with the latest thinking. There are also frequent updates to rules and DBS application forms.

We have two Lighthouse youth groups which we aim to inspect once a term. The Sunday School is now up and running after the long disruption from COVID and will also be inspected. Church Mice is attended by your Safeguarding Officer on a weekly basis and therefore has on going inspection. All the church activities with young people have complied with Safeguarding rules.

Together with Open Stable organiser, Ruth McBrien, we have carried out interviews with volunteers under the Safer Recruitment Procedure for the Christmas Open Stable project and taken references where necessary.

Encouraging all members of the church, but especially those who carry out a regulated activity with children or vulnerable adults, to maintain up to date appropriate level training remains an important objective.

Joan Margaret Bull - Safeguarding officer

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

Independent examiner's report For the year ended 31 December 2022

Independent examiner's report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 2 May 2023

Victor Cox

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

Statement of financial activities
For the year ended 31 December 2022

	Note	Unrestricted and designated funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	65,534	5,420	70,954	91,941
Charitable activities	3	15,640	346	15,986	15,251
Other trading activities	4	32,963	-	32,963	22,310
Investments	5	20	-	20	5
Other income	6	150	-	150	17,739
Total income		114,307	5,766	120,073	147,246
Expenditure on:					
Raising funds	7	28,440	-	28,440	27,017
Charitable activities	8	136,945	2,958	139,903	135,675
Total expenditure		165,385	2,958	168,343	162,692
Net (expenditure)/income before net (losses)/gains on investments		(51,078)	2,808	(48,270)	(15,446)
Net (losses)/gains on investments		(18,072)	-	(18,072)	29,797
Net (expenditure)/income		(69,150)	2,808	(66,342)	14,351
Transfers between funds	19	(500)	500	-	-
Net movement in funds		(69,650)	3,308	(66,342)	14,351
Reconciliation of funds:					
Total funds brought forward		249,692	718,222	967,914	953,563
Net movement in funds		(69,650)	3,308	(66,342)	14,351
Total funds carried forward		180,042	721,530	901,572	967,914

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 20 to 41 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

**Balance sheet
As at 31 December 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	738,904	744,066
Investments	14	171,772	199,844
		910,676	943,910
Current assets			
Debtors	15	17,888	19,965
Cash at bank and in hand		2,914	24,362
		20,802	44,327
Creditors: amounts falling due within one year	16	(29,906)	(20,323)
Net current liabilities / assets		(9,104)	24,004
Total net assets		901,572	967,914
Charity funds			
Restricted funds	19	721,530	718,222
Unrestricted and designated funds	19	180,042	249,692
Total funds		901,572	967,914

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Revd John William Challis

Maureen Williams

Geoffrey Walker

Date: 2 May 2023

The notes on pages 20 to 41 form part of these financial statements.

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

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income including rental income due from the letting of St Mary's Centre is recognised in the period in which it is receivable.

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

1. Accounting policies (continued)

1.3 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.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of VAT.

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

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

1. Accounting policies (continued)

1.5 Tangible fixed assets and depreciation (continued)

Land is not depreciated. Depreciation on other assets is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	-	Not depreciated
Freehold property improvements-		20 years straight line
Organ	-	50 years straight line
Church - fixtures, fittings & equipment	-	10-15 years straight line
Centre - fixtures, fittings & equipment	-	4-10 years straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

The freehold property at St Mary's Centre, Grassmere Close, Felpham, Bognor Regis, West Sussex PO22 7NU, is used as the Parish Office. The value represents the purchase price. In the opinion of the members of the PCC, the estimated residual value of the building is in excess of the carrying value in the financial statements as it is continually maintained to a high standard. There are no indications that the asset should be written down, the remaining useful life exceeds 50 years and as such any depreciation charge would be nil or immaterial. No statement of financial activities charge therefore results.

In so far as consecrated and benefice properties are excluded from the statutory definition of 'charity' by section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements. Movable church furnishings are not included in these financial statements where there is insufficient cost information available.

1.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount.

Prepayments are valued at the amount prepaid.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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

1. Accounting policies (continued)

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

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

2. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations			
Standing orders	29,755	960	30,715
Envelopes	1,200	978	2,178
Other gift aid donations	520	-	520
Plate collections - Sunday service	4,999	-	4,999
Plate collections - Baptisms	393	-	393
Plate collections - Funerals	209	-	209
Plate collections - Weddings	127	-	127
Donations - Non Gift Aid	4,405	3,005	7,410
Parish Giving Scheme	8,685	-	8,685
Paypal Giving Fund donations	52	-	52
Paypal donations	260	-	260
Contactless giving donations	3,341	-	3,341
Wall safe - Church expenses	276	-	276
Tax recoverable on Gift Aid	11,149	477	11,626
Amazon Smile donations	10	-	10
Total donations	65,381	5,420	70,801
Legacies	153	-	153
Legacies and grants	153	-	153
	65,534	5,420	70,954

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

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

2. Income from donations and legacies (continued)

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations			
Standing orders	33,451	960	34,411
Envelopes	451	-	451
Other gift aid donations	1,485	50	1,535
Plate collections - Sunday service	2,653	-	2,653
Plate collections - Baptisms	78	-	78
Plate collections - Funerals	-	-	-
Plate collections - Weddings	312	-	312
Donations - Non Gift Aid	3,926	1,578	5,504
Parish Giving Scheme	6,240	-	6,240
Paypal Giving Fund donations	958	-	958
Paypal donations	766	-	766
Contactless giving donations	4,858	-	4,858
Wall safe - Church expenses	1,256	-	1,256
Tax recoverable on Gift Aid	11,631	252	11,883
Amazon Smile donations	36	-	36
Total donations	68,101	2,840	70,941
Legacies	17,000	-	17,000
Grants	500	3,500	4,000
Legacies and grants	17,500	3,500	21,000
Total 2021	85,601	6,340	91,941

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

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

3. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Funeral fees	7,127	-	7,127
Wedding fees	2,149	-	2,149
Fundraising	4,784	346	5,130
Parish magazine	-	-	-
Teas and coffees	1,060	-	1,060
Other income	520	-	520
Total 2022	15,640	346	15,986

	Unrestricted funds 2021 £	Total funds 2021 £
Funeral fees	8,584	8,584
Wedding fees	3,407	3,407
Fundraising	2,707	2,707
Parish magazine	5	5
Teas and coffees	168	168
Other income	380	380
Total 2021	15,251	15,251

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

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

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £
St Mary's Centre rental	30,563	30,563
Advertising	2,400	2,400
	<u>32,963</u>	<u>32,963</u>

	Unrestricted funds 2021 £	Total funds 2021 £
St Mary's Centre rental	20,090	20,090
Advertising	2,220	2,220
	<u>22,310</u>	<u>22,310</u>

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Interest and dividends receivable	20	20

	Unrestricted funds 2021 £	Total funds 2021 £
Interest and dividends receivable	5	5

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

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

6. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £
Other incoming resources	150	150

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Insurance claims	6,241	-	6,241
Coronavirus Job Retention Scheme claims	4,280	-	4,280
Centre grants received	-	4,000	4,000
Other incoming resources	3,218	-	3,218
	<u>13,739</u>	<u>4,000</u>	<u>17,739</u>

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

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

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £
Miscellaneous expenses	267	267
	Unrestricted funds 2021 £	Total funds 2021 £
Miscellaneous expenses	397	397
Fundraising expenses	(20)	(20)
	377	377

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

7. Expenditure on raising funds (continued)

Trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £
Centre maintenance	3,336	3,336
Centre utilities	7,029	7,029
Centre insurance	2,094	2,094
Centre cleaner	5,227	5,227
Centre cleaning and waste	4,048	4,048
Centre caretaker	6,439	6,439
	<hr/> 28,173 <hr/>	<hr/> 28,173 <hr/>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Centre maintenance	3,003	-	3,003
Centre utilities	5,021	1,039	6,060
Centre insurance	1,849	167	2,016
Centre cleaner	4,698	-	4,698
Centre cleaning and waste	2,324	2,327	4,651
Centre caretaker	5,745	467	6,212
	<hr/> 22,640 <hr/>	<hr/> 4,000 <hr/>	<hr/> 26,640 <hr/>

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

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Direct costs	136,945	2,958	139,903

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Direct costs	127,897	7,778	135,675

9. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £
Direct costs	139,903	139,903

	Activities undertaken directly 2021 £	Total funds 2021 £
Direct costs	135,675	135,675

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

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £
Depreciation	5,845	5,845
Giving to charities	4,500	4,500
Parish share	80,815	80,815
Parish office administrator	11,214	11,214
Clergy expenses - rector	371	371
Clergy expenses - other	37	37
Rectory utility expenses	4,197	4,197
Youth Group and Junior Church	45	45
Telephone	1,031	1,031
Stationery	659	659
Computer software	521	521
Photocopier costs	2,480	2,480
Organist	4,173	4,173
Flowers and equipment	538	538
Church repairs and insurance	1,021	1,021
Church expenses	7,360	7,360
Churchyard expenses	2,576	2,576
Church utilities	9,948	9,948
Magazine printing	48	48
Paypal and contactless giving charges	316	316
Bank charges	426	426
Music	527	527
(Profit)/loss on disposal of fixed assets	(696)	(696)
Professional fees	1,951	1,951
	<u>139,903</u>	<u>139,903</u>

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

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Activities 2021 £	Total funds 2021 £
Depreciation	4,730	4,730
Giving to charities	4,000	4,000
Parish share	78,015	78,015
Parish office administrator	9,753	9,753
Clergy expenses - rector	165	165
Clergy expenses - other	79	79
Rectory utility expenses	4,101	4,101
Youth Group and Junior Church	305	305
Telephone	1,032	1,032
Stationery	1,226	1,226
Computer software	1,141	1,141
Photocopier costs	2,230	2,230
Organist	4,268	4,268
Flowers and equipment	686	686
Church repairs and insurance	9,120	9,120
Church expenses	9,262	9,262
Churchyard expenses	1,932	1,932
Church utilities	1,550	1,550
Magazine printing	85	85
Paypal and contactless giving charges	414	414
Bank charges	332	332
Organ repairs and tuning	355	355
Music	821	821
(Profit)/loss on disposal of fixed assets	73	73
	<u>135,675</u>	<u>135,675</u>

10. Independent examiner's remuneration

No remuneration was due to the Independent Examiner for the year.

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

11. Staff costs

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Average number of employees	3	3

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity.

James George Edwin Rishman was appointed a trustee on 24 April 2019. He has received remuneration solely in relation to his role as Organist

The value of Trustees' remuneration and other benefits from this date was £3,973 (2021 £4,093).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

**The Parochial Church Council of the Ecclesiastical Parish of St. Mary
The Virgin, Felpham**

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

13. Tangible fixed assets

	Freehold property £	Freehold property improvements £	Organ £	Centre - fixtures, fittings & equipment £	Church - fixtures, fittings & equipment £	Total £
Cost or valuation						
At 1 January 2022	650,000	4,140	61,629	8,983	41,293	766,045
Additions	-	-	-	683	-	683
At 31 December 2022	650,000	4,140	61,629	9,666	41,293	766,728
Depreciation						
At 1 January 2022	-	535	9,761	7,198	4,485	21,979
Charge for the year	-	207	1,235	663	3,740	5,845
At 31 December 2022	-	742	10,996	7,861	8,225	27,824
Net book value						
At 31 December 2022	650,000	3,398	50,633	1,805	33,068	738,904
At 31 December 2021	650,000	3,605	51,868	1,785	36,808	744,066

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

14. Fixed asset investments

	Listed investments £	CBF Investment fund £	Total £
Cost or valuation			
At 1 January 2022	3,755	196,089	199,844
Disposals	-	(10,000)	(10,000)
Revaluations	(147)	(17,925)	(18,072)
At 31 December 2022	3,608	168,164	171,772
Net book value			
At 31 December 2022	3,608	168,164	171,772
At 31 December 2021	3,755	196,089	199,844

15. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	7,373	3,860
Other debtors	3,778	10,072
Prepayments and accrued income	6,737	6,033
	17,888	19,965

16. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	17,751	16,228
Choir account	1,130	1,261
Other creditors	6,150	2,089
Accruals and deferred income	4,875	745
	29,906	20,323

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

17. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2022 £
Designated funds	24,906	-	-	-	-	24,906
General funds	224,786	114,307	(165,385)	(500)	(18,072)	155,136
Restricted funds	718,222	5,766	(2,958)	500	-	721,530
	<u>967,914</u>	<u>120,073</u>	<u>(168,343)</u>	<u>-</u>	<u>(18,072)</u>	<u>901,572</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Designated funds	51,156	2,519	-	(28,769)	-	24,906
General funds	183,746	134,387	(150,917)	27,773	29,797	224,786
Restricted funds	718,661	10,340	(11,775)	996	-	718,222
	<u>953,563</u>	<u>147,246</u>	<u>(162,692)</u>	<u>-</u>	<u>29,797</u>	<u>967,914</u>

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

18. Funds

The Parish holds unrestricted, designated and restricted funds. The material funds being as follows;

Unrestricted funds

General fund represents free funds of the charity which are not designated for particular purposes.

Designated funds

Fabric fund relates to funds for costs of work to church buildings.

Sound system fund relates to funds for a new sound system for the church. During 2021 the PCC acquired the sound system and the balance on the fund was transferred to the unrestricted general fund.

Restricted funds

Centre - Fixed Assets relates to the The freehold property held at St Mary's Centre, Grassmere Close, Felpham, Bognor Regis, West Sussex PO22 7NU, that is used as the Parish Office.

Church - Fixed Assets relates to the organ held within the church.

St Mary's Centre relates to Covid 19 grants received restricted for use against the centre running costs during the pandemic.

Judith West Bequest - Centre relates to funds for the running and maintenance of the St Mary's Centre.

Community Food Table relates to specific grants and donations received in relation to the food table operated by the church. During the year the PCC transferred £500 from general unrestricted reserves to the community food table reserve as part of the annual charitable giving.

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

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

19. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2022 £
Unrestricted funds						
Designated funds						
Fabric Fund	24,906	-	-	-	-	24,906
General funds						
General Funds	224,786	114,307	(165,385)	(500)	(18,072)	155,136
Total Unrestricted funds	249,692	114,307	(165,385)	(500)	(18,072)	180,042
Restricted funds						
Altar Linen	4,429	-	(231)	-	-	4,198
Music Fund	4,473	1,200	(527)	-	-	5,146
Youth Fund	685	8	-	-	-	693
Centre - Fixed Assets	650,000	-	-	-	-	650,000
Church - Fixed Assets	51,867	-	(1,235)	-	-	50,632
Fabric Fund	2,930	-	-	-	-	2,930
Flower fund	1,091	75	(538)	-	-	628
Open stable	2,363	550	-	-	-	2,913
Community Food Table	384	773	(427)	500	-	1,230
Jubilee Platinum Window	-	3,160	-	-	-	3,160
	718,222	5,766	(2,958)	500	-	721,530
Total of funds	967,914	120,073	(168,343)	-	(18,072)	901,572

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

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

19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Unrestricted funds						
Designated funds						
Fabric Fund	24,906	-	-	-	-	24,906
Sound system	26,250	2,519	-	(28,769)	-	-
	<u>51,156</u>	<u>2,519</u>	<u>-</u>	<u>(28,769)</u>	<u>-</u>	<u>24,906</u>
General funds						
General Funds	<u>183,746</u>	<u>134,387</u>	<u>(150,917)</u>	<u>27,773</u>	<u>29,797</u>	<u>224,786</u>
Total Unrestricted funds	<u>234,902</u>	<u>136,906</u>	<u>(150,917)</u>	<u>(996)</u>	<u>29,797</u>	<u>249,692</u>
Restricted funds						
Altar Linen	4,429	-	-	-	-	4,429
Music Fund	4,448	1,200	(1,175)	-	-	4,473
Youth Fund	990	-	(305)	-	-	685
Centre - Fixed Assets	650,000	-	-	-	-	650,000
Church - Fixed Assets	53,102	-	(1,235)	-	-	51,867
Fabric Fund	2,930	-	-	-	-	2,930
Flower fund	899	878	(686)	-	-	1,091
Open stable	1,863	500	-	-	-	2,363
St Mary's Centre	-	4,000	(4,000)	-	-	-
Community Food Table	-	3,762	(4,374)	996	-	384
	<u>718,661</u>	<u>10,340</u>	<u>(11,775)</u>	<u>996</u>	<u>-</u>	<u>718,222</u>
Total of funds	<u>953,563</u>	<u>147,246</u>	<u>(162,692)</u>	<u>-</u>	<u>29,797</u>	<u>967,914</u>

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

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	38,271	700,633	738,904
Fixed asset investments	151,772	20,000	171,772
Current assets	20,105	897	21,002
Creditors due within one year	(30,106)	-	(30,106)
Total	180,042	721,530	901,572

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	42,199	701,867	744,066
Fixed asset investments	199,844	-	199,844
Current assets	26,742	17,585	44,327
Creditors due within one year	(19,093)	(1,230)	(20,323)
Total	249,692	718,222	967,914

21. Related party transactions

There were no related party transactions in the year other than those disclosed in the Trustees' remuneration and expenses note.

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

Appendix I - Detailed Statement of Financial Activities For the year ended 31 December 2022

Please note there will be rounding and small allocation differences to the statutory pages of the financial statements.

	2022	2021
INCOMING RESOURCES		
Incoming resources from generated funds		
Voluntary income		
Total donations		
Donations		
Gift Aid - Standing Orders	30,715	34,411
Gift Aid - Envelopes	2,178	451
Gift Aid - Other	520	1,535
Donations - Non Gift Aid	7,410	5,504
Gift Aid - Parish Giving Scheme	8,685	6,240
Paypal Giving Fund Donations	53	958
Paypal Donations	260	766
Contactless Giving Donations	3,341	4,858
Amazon Smile donation	11	36
Wall Safe - Church Expenses	276	1,256
Total Donations	53,448	56,016
Plate collections		
Plate Collections - Sunday Services	4,999	2,653
Plate Collections - Weddings	127	312
Plate Collections - Baptisms	393	78
Plate Collections - Funerals	209	-
Total Plate collections	5,728	3,044
Tax Recoverable On Gift Aid	11,626	11,883
Total Total donations	70,802	70,942
Legacies and grants		
Legacies	153	17,000
Grants received	-	4,000
Total Legacies and grants	153	21,000
Total Voluntary income	70,955	91,942
Total Incoming resources from generated funds	70,955	91,942
Incoming resources from charitable activities		
Fund Raising	5,130	2,707
Parish Magazine - Wallsafes and subs	-	5
Teas & coffees	1,060	168
Wedding Fees	2,149	3,407
Funeral Fees & Memorials	7,128	8,584
Employment Allowance	520	380
Total Incoming resources from charitable activities	15,985	15,250

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

	2022	2021
Other trading activities		
St. Mary's Centre - Rent Received	30,563	20,090
Magazine income - Advertising	2,400	2,220
Total Other trading activities	32,963	22,310
Investment income		
Interest receivable	20	5
Total Investment income	20	5
Other incoming resources		
Insurance Claims	-	6,241
Coronavirus Job Retention Scheme claims	-	4,280
Miscellaneous Income	150	3,218
Centre - Grants	-	4,000
Total Other incoming resources	150	17,740
TOTAL INCOMING RESOURCES	120,073	147,247
RESOURCES USED		
Raising funds		
Cost of generating funds		
Miscellaneous Expenses	(267)	(398)
Fund Raising Expenses	-	20
Total Cost of generating funds	(267)	(378)
Trading expenses		
Centre - Caretaker	(6,301)	(6,083)
Centre - Caretaker - Pension	(138)	(129)
Centre - Cleaner	(5,227)	(4,698)
Centre - Cleaning & Waste	(4,048)	(4,651)
Centre - Insurance	(2,094)	(2,016)
Centre - Maintenance & Repairs	(3,336)	(3,003)
Centre - Utilities	(7,029)	(6,060)
Total Trading expenses	(28,174)	(26,642)
Total Raising funds	(28,442)	(27,020)
Charitable activities		
Bank Charges	(426)	(332)
Contactless Giving Charges	(311)	(400)
Paypal charges	(5)	(14)
Church - Building Repairs	(1,021)	(9,120)
Church - Expenses	(7,361)	(9,262)
Church - Utilities	(9,948)	(1,550)
Churchyard Expenses	(2,576)	(1,932)
Clergy Expenses - Other	(37)	(79)
Clergy Expenses - Rector	(371)	(165)
Computer costs	(521)	(1,141)

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

	2022	2021
Depreciation	(5,845)	(4,730)
Flowers & Equipment	(538)	(686)
Giving to Charities	(4,500)	(4,000)
Magazine - Printing	(48)	(85)
Music	(80)	(15)
Music Licences	(447)	(696)
Organ / Piano - Repairs & Tuning	-	(355)
Organist	(4,173)	(4,268)
Parish Share	(80,815)	(78,015)
Photocopier/RISO - Maintenance	(2,480)	(2,230)
Professional fees	(1,951)	-
Parish office administrator	(11,076)	(9,683)
Parish office administrator pension	(138)	(70)
(Profit)/Loss on disposal of fixed assets	696	(73)
Rectory - Utility Expenses	(4,197)	(4,101)
RSCM Subscriptions	-	(110)
Rounding	-	-
Stationery	(659)	(1,226)
Telephone	(1,031)	(1,032)
Youth Group and Junior Church	(45)	(305)
Total Charitable activities	(139,902)	(135,675)
TOTAL RESOURCES USED	(168,343)	(162,695)
NET INCOME/(EXPENDITURE) RESOURCES BEFORE INVESTMENT (GAINS)/LOSSES	(48,271)	(15,448)
Net gains on investments		
Gains/(losses) on investments	(18,072)	29,797
Total Net gains on investments	(18,072)	29,797
NET INCOME/(EXPENDITURE) RESOURCES BEFORE TRANSFERS	(66,343)	14,349

The Parochial Church Council of the Ecclesiastical Parish of St. Mary The Virgin, Felpham

Appendix II - St Marys Centre For the year ended 31 December 2022

Please note there will be rounding and small allocation differences to the statutory pages of the financial statements.

	2022	2021
St Mary's Centre		
INCOME		
St. Mary's Centre - Rent Received	30,563	20,090
St. Mary's Centre - Church Bookings (INTERNAL)	7,623	2,408
Coronavirus Job Retention Scheme claims	-	1,860
Centre - Grants	-	4,000
Total INCOME	38,185	28,358
EXPENSES		
Centre - Utilities	(7,029)	(6,060)
Centre - Insurance	(2,094)	(2,016)
Centre - Maintenance & Repairs	(3,336)	(3,003)
Centre - Cleaner	(5,227)	(4,698)
Centre - Cleaning & Waste	(4,048)	(4,651)
Centre - Caretaker	(6,301)	(6,083)
Centre - Caretaker - Pension	(138)	(129)
Total EXPENSES	(28,174)	(26,642)
Surplus/(Deficit)	10,011	1,716