

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF WILLINGDON**

CHURCH OF ST MARY THE VIRGIN, WILLINGDON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Plummer Parsons 

CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

Trustees Annual Report and Financial Report

Of

The Parochial Church Council of the Ecclesiastical Parish of

St Mary the Virgin, Willingdon

St Mary the Virgin Willingdon, Church Street, Willingdon BN20 9HT

Registered Charity no. 1133784

For the year ended 31st December 2022

Website: www.stmaryswillingdon.org

Incumbent: The Revd. Adam Ransom, 35a Church Street, Willingdon BN20 9HR

Independent examiner: Alastair Towler BFP ACA DChA, Plummer Parsons, 18 Hyde Gardens, Eastbourne

Bankers: Barclays, East Sussex Branch.

National Westminster, Eastbourne Town Centre Branch

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
CONTENTS**

	Page
PCC's report	1 - 8
Statement of PCC's responsibilities	9
Independent examiner's report	10
Statement of financial activities	11 - 12
Balance sheet	13
Notes to the financial statements	14 - 28

St Mary the Virgin, Willingdon

Trustees Annual Report for 2022

Our aims and purposes as charity

The Reverend Adam Ransom was licensed as Priest in Charge of St Mary's Church, Willingdon, on 13th January 2022.

The PCC has the responsibility of co-operating with the Priest in Charge, The Reverend Adam Ransom, in:

- The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England;
- Promoting in the parish the whole mission of the church, pastoral, social, evangelistic and ecumenical;
- To know Jesus better and make Him known;
- To provide practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or, ability to pay; and
- To provide financial support to those in need and to other organisations with similar objectives.

The PCC also has the responsibility for the parish and for the repair and maintenance of the Church Fabric, Church Hall and 37 Church Street.

The PCC supports the Parish Partnership with Hampden Park and the Hydneye which was entered on Fr. Adam's arrival as he is also Priest in Charge of that parish.

What we planned to do to achieve our charitable objectives

When planning our activities for the year, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit and the specific guidance on 'charities for the advancement of religion'.

- To enable as many people as possible to worship at our church.
- To enable as many people as possible to become part of our parish community.
- To make available the occasional offices of baptisms, wedding, and funerals to those eligible to receive them in our parish.
- To increase the teaching and nurturing of new and existing believers.
- To put our faith into practise, through prayer and scripture, sacraments and music.
- To offer worship and praise according to the canons of the Church of England.
- To assist people from all walks of life to develop their knowledge of, and trust in Jesus.
- To provide pastoral care for people living in the parish.
- To aid the poor and needy of the parish and beyond.
- To provide weekly worship and the hub café at the Willingdon Trees Community Centre on Tuesdays and the provision of a café at the Foodbank on Wednesdays.
- To live-stream services where appropriate to help reach those who cannot attend church to worship.
- To maintain the fabric of the medieval church building as a historic centre and focus for the village and wider parish.

What we achieved and how we affected beneficiaries' lives

Worship

We reintroduced worship at 8am on Sundays in the early part of 2022. Between 8-12 people attend this service, which, in line with all our regular worship, excluding that on Church on the Trees, is down in number following the upheaval of the Covid-19 pandemic. It was noted that some worshippers did not like the new format of Book of Common Prayer Matins with Holy Communion but overall, the service allowed for us to provide regular BCP worship on a Sunday morning once again and to ensure that we met our obligation under canon law to say morning prayer in

St Mary the Virgin, Willingdon

Trustees Annual Report for 2022

church on a Sunday.

We provided the opportunity to worship together on a Sunday morning at our 9.45 Parish Eucharist. We were pleased to increase the choir's participation in this service.

The 11.30 service ceased in the spring after on numerous occasions the only attendees were Deacon Sue Wilkinson's family. This may have been down to the nature of the 11.30 having changed during the Covid pandemic. The future of an 11.30 service is uncertain as there are a number of differing viewpoint on the need and viability of the service. It is hoped that these questions might be addressed in the vision process that will happen in Summer 2023.

The portable nave altar needed repair and so it was placed temporarily in the north ambulatory. We subsequently engaged with members of the worshipping community about the layout of the chancel given the increase in numbers in the choir and the challenge of seating them in an appropriate place. Once the portable nave altar was repaired it was restored to the nave on carpet sliders to enable it to be moved for services as appropriate and in line with the 2006 Faculty in which it was originally introduced. The choir were seated permanently in the chancel to the great enhancement of our worshipping life together.

As mentioned in the previous point the choir have increased in number and have greatly augmented our worshipping experience. Our organist and choir master Anthony Wilson has shown great skill and care in his nurturing of the choir and delivery of music in our worship. It was decided in the last quarter of the year to employ Anthony as our Musical Director. We would like to thank Anthony and the choir for all they do to help lift our hearts in prayer and praise. Thanks, are also due to Fr. John Cleaver for his assistance in hymn selections throughout the course of the year.

We were delighted to be able to restore Evensong to our worshiping life in the early part of the year. In consultation with Anthony Wilson we decided to offer Evensong on the first and third Sunday of the month to ensure that we could sustainably provide the worship. Though we have had a regular attendance we hope to be able to improve numbers attending in the coming year. On other Sundays in the month BCP Evening prayer was introduced which is attended by a handful of people.

We met regularly on Wednesday mornings for morning prayer and the Eucharist and on Thursdays for BCP Holy Communion. We also restored the Taizé eucharist on the third Wednesday of the month.

Worship at Church on the Trees has continued to grow, and we are pleased to note that there has been an increase in numbers attending weekly. We held an initial vision activity for Church on the Trees and hope to build upon that in the coming year. A big thank you is due to Mary Wright and the team of faithful volunteers and worship leaders as well as to the staff of the community centre.

We were pleased to be able to offer many opportunities for worship over Easter and Christmas, as well as other feast and fast days across the year. Highlights included being able to worship more fully without restrictions in Holy week; holding a special service of Evensong for the Queen Elizabeth II's Platinum Jubilee; holding a special service at the end of the flower festival (with grateful thanks to John and Andrew Cleaver); a pet service; having the privilege to enable our parish to mourn the death of HM the Queen; having a full contingent of uniformed children's organisations at our Remembrance day service; and being able to sing carols in public, hold crib services indoors and celebrate Christmas with joy!

We administered the occasional offices and over the year we carried out 8 baptisms, 1 confirmation, 5 weddings and 26 funerals.

St Mary the Virgin, Willingdon

Trustees Annual Report for 2022

Our bells were rung in celebration and sounded God's praise to the wider community. Thank you to our bell ringers for their care and skills.

Thank you to all those who help with the preparation and delivery of worship in our parish- you are too great in number to name but our thanks are given to you all.

Pastoral Care

Deacon Sue Wilkinson was made the Pastoral Care Co-Ordinator for the parish partnership and she oversees the provision of pastoral care. We trained and commissioned several new lay ministers of communion and along with the clergy they have taken a part in the pastoral ministry of our church. Visits were made to the sick and dying as well as opportunities given for people to discuss their cares and concerns. We very much hope to build on this in 2023.

Teaching and nurturing new and existing believers.

We were pleased that our Associate Vicar for Mission and Discipleship, Fr. Danny Pegg who was licensed with Fr. Adam, made provisions for a lent course, weekly bible studies during ordinary time across the summer and an advent course, all in partnership with Hampden Park and the Hydneye parish in 2022. These were well received and the variety in content and delivery was appreciated by those who attended. Thank you to all those who participated and those who facilitated these groups and courses.

The quiet days continued to be a successful addition to our programme and our thanks to Bishop David for the organisation of these in 2022 is given.

Children and Youth

Messy Church made a comeback in the autumn, and we were pleased greatly to see a return of crafts, worship and a meal together for children on the first Saturday of the month. A big thank you to all those who volunteer to make it happen.

As mentioned in the worship section the 11.30 service ceased to continue in the early part of the year. Kids on Sunday was also not restored in 2022. In part these things are down to having fewer connections with families in the post-covid world and in part down to people willing and able available to commit to putting things on and running them.

It is hoped that as part of the vision process which is to take place in the summer of 2023 that Children and Youth work might undergo a renewal in the hearts and minds of the wider church community allowing for us to increase our provisions to engage with young people in sustainable and viable ways.

That being said we had some good moments of engagement with young people in the parish at things such as our Remembrance Day worship, Church on the Trees activities through the year and our Christingle and crib services.

Fr. Danny has also been engaging with schools locally and we hope this will bear fruit in due course.

St Mary the Virgin, Willingdon

Trustees Annual Report for 2022

Mission and Evangelism

Alongside all of the mission and evangelistic work detailed in other parts of this report we:

- were pleased to create a discretionary fund for the licensed clergy to distribute to those who live, work or worship in our parish who are suffering from financial/ material difficulty towards the end of the year. This will enable our parish to make a real difference to those who are struggling due to rising costs. It had been utilised on several occasions by the end of 2022.
- were pleased to participate in the Eastbourne Inspiring Angel's project in the lead up to Christmas, which allowed us to help share the faith with those across the town alongside other churches from different denominations.
- maintained a link with Willingdon, Jevington and Polegate Churches Together to allow us to engage ecumenically with other Christians. Thank you to Lynne Lorraine for maintaining this link.
- are pleased that Mother's Union met throughout the year and took on the provision of refreshments after the Thursday morning service as well as the collection of stamps for the leprosy mission. Thank you to Hazel Thorn for her unwavering commitment and care.
- also were able to send shoebox gifts through 'Link to Hope' and we thank Rhylva Holder for her commitment and organisation of this work.
- supported Christian Aid in various ways and thank Polly Stone-Lee for her hard work and commitment.
- also supported Family Support Work and thank Barbara Davey for her efforts in helping us to meet the needs of local families.

Community Events and Engagement

We were pleased to be able to put on a Summer Fayre, which was a great opportunity to engage with the parish in a visible and hospitable way as well as show of our extensive parish archives. A big thank you to all those who put so much work into its planning and delivery.

We held a Flower festival in August and it was a delight to see the skills of those who took part in that event. It was very well received and we would like to thank all those who helped organise and plan it. A big thank you too to those who have given of their time, money and skills to provide beautiful floral displays for the enhancement of our worship throughout the year.

We also held a Christmas Tree festival thanks to the organisational skills of Deacon Sue. We would like to thank all those who helped and took part in this event. Though numbers attending were down on previous years- probably due to the bitterly cold temperatures we experienced that week, it still provided some much-needed cheer.

Thank you to the social committee for all their hard work throughout the year supporting our events by providing delicious refreshments and help with organisation.

The pantomime crew planned and rehearsed a pantomime that they were to put on in the January of 2023- thank you to them for their hard work and determination.

We enjoyed carol singing in signature care home and in the Red Lion pub, which seemed to go down very well indeed, as did the beer!

Church on the Trees took part in several community events in the Willingdon Trees Community Centre which helped us to engage with the community on that estate. Thank you to all who volunteered with CotT on those events.

St Mary the Virgin, Willingdon

Trustees Annual Report for 2022

A parish partnership magazine 'Grace' was started by Fr. Adam in 2022 and this provided a source of news and information along with some humour to members of our worshipping community and the wider parish. Thanks, are also due to Jess Ransom for her printing of this magazine along with all of the other work she does to assist the smooth running of the parish in her role as our parish administrator.

The church building was open most days from 9.30am to 4.30pm allowing for members of the public to explore the ancient place of worship at their leisure- thank you to those who clean regularly making their visit a pleasant one. The churchyard was also used by large numbers of the community throughout the year- thank you to Sue Foster and the churchyard team for their efforts in keeping the grounds maintained.

Thank you to Stuart Freeman for the careful flying of flags on various occasions throughout the year to be a visible sign to the wider community.

Fabric and contents

Our sole, hard-working churchwarden, Trevor Amey is thanked for his hard work and dedication over the year in the oversight of maintenance of our buildings and contents.

Routine maintenance and repairs were carried out to our church building, hall and number 37 Church Street and to some of their contents.

The controls to the heating system in church were updated to allow for greater flexibility in heating the main space. We received generous donations from Mrs Sylvia Hawkins who gave an initial unrestricted donation of £100,000 and a further £67,000 to be used on the works on the bells and restoration of the clock. Our grateful thanks to her must be recorded in this report.

A faculty for works on the bells and clocks were submitted to the DAC and it is hoped that works can be carried out in 2023.

We agreed to provide adequate storage in the choir vestry for music and bought a portable electronic organ for use at choir practice.

Safeguarding

The church continues to review and update all safeguarding procedures, following the current diocesan guidelines including implementing 'Simple Quality Protects' (SOP). The Parochial Church Council fully recognises its duty to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults. Thank you to our safeguarding officer Melissa Green who ensured that these vital things happened in 2022.

Electoral roll

There are currently 206 number of people on the electoral roll.

Looking ahead

We hope to hold a PCC vision process in the summer of 2023 which will then be rolled out to engage with the wider community. We hope to create a fresh vision for the parish informed by the current needs of those we serve. Everyone who worships in the church will be asked for their input and comments will be gratefully received as part of that process on all aspects of our community life together.

St Mary the Virgin, Willingdon

Trustees Annual Report for 2022

We hope to build upon the provision of pastoral care in the parish and look forward to Trevor Amey being commissioned as an Associate Lay Minister for pastoral care in the parish to help assist Deacon Sue in her co-ordination of the lay ministers of communion.

We hope to refresh and renew our Children and Youth work according to the results of our vision process.

Financial review

Overview

The independently examined accounts for 2022 are attached.

We started the year with total funds of £676,112 and ended the year with total funds £777,222.

We were fortunate to receive two generous donations from one individual of £66,000 restricted for the restoration of the church bells, and £100,000 unrestricted, but designated by the PCC for improving fire and safety works within the church and the restoration of the church hall outbuildings. Discounting these extraordinary gifts reveals an overall reduction in total funds of £64,890.

It is important to note that the bulk of our funds is tied up in Restricted and Endowment funds totalling £162,512, together with Unrestricted funds totalling £614,710, of which £585,142 is designated for specific purposes or projects, leaving £29,568 as General Unrestricted funds.

Income

Unrestricted income was £213,860 considerably up on the £124,049 for the previous year, and an increase of 72%. The PCC wish to record special thanks to those members of the congregation who support the church so generously through planned and regular giving, and the Gift Aid scheme. Indeed, HM Revenue & Customs refunded £11,744 in respect Gift Aid donations representing over 5% of our total unrestricted income.

No legacies were received in the year. Nevertheless, fundraising efforts such as the Flower Festival, Summer Fair and Christmas Tree Festival together with social events made a valuable contribution to overall income and raised awareness of the church and its work.

Income from other sources such as wedding fees, hall hire, and casual and visitor donations began to pick up following the losses and deprivations caused by the pandemic. The 'Goodbox' card facility performed extremely well raising over £3,000 during the year.

Expenditure

Unrestricted expenditure was £161,324, compared to £148,343 the previous year an increase of £12,981 or 9%.

Our single major ongoing expense is the Parish Share – the amount we pay to the Diocese towards our total Parish Ministry Costs – which this year was £66,000 or an increase of £8,000 or 14% on the previous year. This is a huge and daunting commitment which with the disparity between the Parish Share and giving from the pews continues to be a constant underlying challenge.

With the implementation in January 2022 of a partnership arrangement with the churches of Hampden Park and The Hydney with priests serving in both parishes, it was agreed that clergy costs and expenses would be received and paid by Hampden Park and recorded as either 'shared' being the cost or expense applicable to both parishes, or 'specific' being the cost or expense applicable to one parish. *Ministry – Other Clergy Costs* shown in the attached accounts refer solely to St. Mary's Willingdon

St Mary the Virgin, Willingdon

Trustees Annual Report for 2022

Essential maintenance, repair and improvement works were carried out during the year on the fabric of the church, the church hall and the church house at No 37 Church Street. These included major repairs to the organ (£8,000) and extensive improvements to the boilers and heating system to achieve maximum efficiency and economy (£5,300). In common with the country at large, increasing energy costs of some £14,000 were a significant element of our overall running costs. Combined church maintenance, repairs and running costs totalled £46,500 compared to £45,173 the previous year.

Staff costs

The Financial Administrator stood down at the end of July and will not be replaced. The honorary Treasurer now fulfils that role. The Office Administrator and the Director of Music continue as before.

Investment income

Although income from our investments with the Church of England Investment Fund continues to be disappointing, the PCC felt that in the current economic climate it would not be prudent to move funds elsewhere.

Reserves policy

During the year the PCC continued to review the purpose and value of Restricted, Designated and Unrestricted funds, and still feel these are appropriate to current and future needs. There is an ambitious project – already started - to take out the bells from the tower, have them renovated, and hung back in the tower. The PCC consider there will be additional costs for this work over and above that quoted . The Quinquennial Report, carried out towards the end of the year, points to a number of areas needing attention and in particular the outbuildings in the Hall yard.

Structure and governance and management of the charity

The Parochial Church Council (PCC) is a registered with the Charity Commission as required by the Charities Act 2011.

Its governing document is the Parochial Church Council (Powers) Measure 1956. The PCC met 6 times during the year.

The following served as members of the Parochial Church Council:

Ex Officio members

Incumbent	The Revd. Adam Ransom The Revd. Danny Pegg	(Joined 27/01/2022) (Joined 27/01/2022)
Associate Vicars	The Revd. Deacon Sue Wilkinson FD TCM	
Readers	Mrs Lyn Bishop Mr Jeremy Rowett	
Wardens	Mrs Iona Taylor Mr Trevor Amey	(Left 22/05/2022)

St Mary the Virgin, Willingdon

Trustees Annual Report for 2022

Deanery Synod Reps	Mr Paul Martin Mr Olaf Hoeg	
Elected Members	Mrs Stephanie Anderson Mr. David Fleuty Mrs Susan Foster	(Joined 22/05/2022) (Left 22/05/2022)
(Parish Safeguarding Officer)	Mrs Melissa Green Mr John Hemingway Mrs. Lynne Lorraine Mr Jolly Pett Mrs Polly Stone-Lee Mr Brian Waters Mrs. Christine Wragg	(Left 22/05/2022) (Left 22/05/2022) (Left 22/05/2022) (Left 22/05/2022)
Treasurer	Mr. James Tomsett	
PCC Secretary	Ms Val Winslade	

Membership of the PCC is determined under the Church Representative Rules and consists of certain ex-officio members (the incumbent, associate vicars, curate, lay readers licenced to officiate in the church), the church wardens and members of the Deanery, Diocesan or General Synods and up to 15 members of the church who are elected at the Annual Parochial Church Meeting (APCM).

Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The Trustees' Annual Report was approved by the PCC and signed on their behalf by Mr T Amey.

TS
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Date..... 30/04/2023

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
STATEMENT OF PCC'S RESPONSIBILITIES
*FOR THE YEAR ENDED 31 DECEMBER 2022***

The PCC are responsible for preparing the PCC's 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 and Wales requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the Church for that year.

In preparing these financial statements, the PCC are required to:

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

The PCC are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church 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 Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
INDEPENDENT EXAMINER'S REPORT**

**TO THE PCC OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF WILLINGDON**

I report to the PCC on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Willingdon (the Church) for the year ended 31 December 2022.

Responsibilities and basis of report

As the PCC of the Church 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 Church'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.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Since the Church'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.

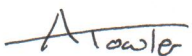
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 Church 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.

Alastair Towler BFP ACA DChA



18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Dated: 3 May 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
<u>Income and endowments from:</u>									
Donations and legacies	2	176,204	73,322	-	249,526	101,126	856	-	101,982
Charitable activities	3	33,788	-	-	33,788	21,950	-	-	21,950
Investments	4	990	3,935	-	4,925	761	3,285	-	4,046
Other income	5	2,878	-	-	2,878	212	-	-	212
Total income		213,860	77,257	-	291,117	124,049	4,141	-	128,190
<u>Expenditure on:</u>									
Raising funds	6	776	166	-	942	1,767	1,213	-	2,980
Charitable activities	7	148,825	-	-	148,825	134,862	-	-	134,862
Other	12	11,723	21,249	-	32,972	11,714	10,120	-	21,834
Total expenditure		161,324	21,415	-	182,739	148,343	11,333	-	159,676
Net gains/(losses) on investments	13	(3,531)	(3,709)	(28)	(7,268)	(1,831)	7,870	(15)	6,024
Net movement in funds		49,005	52,133	(28)	101,110	(26,125)	678	(15)	(25,462)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Notes							
Net movement in funds	49,005	52,133	(28)	101,110	(26,125)	678	(25,462)
Fund balances at 1 January 2022	565,705	110,196	211	676,112	591,830	109,518	701,574
Fund balances at 31 December 2022	<u>614,710</u>	<u>162,329</u>	<u>183</u>	<u>777,222</u>	<u>565,705</u>	<u>110,196</u>	<u>676,112</u>

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 WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
BALANCE SHEET**

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	14		311,449		312,898
Investments	15		85,431		92,699
			<u>396,880</u>		<u>405,597</u>
Current assets					
Stocks	17	399		399	
Debtors	18	14,632		16,081	
Cash at bank and in hand		376,260		282,979	
		<u>391,291</u>		<u>299,459</u>	
Creditors: amounts falling due within one year	19	<u>(10,949)</u>		<u>(28,944)</u>	
Net current assets			<u>380,342</u>		<u>270,515</u>
Total assets less current liabilities			<u><u>777,222</u></u>		<u><u>676,112</u></u>
Capital funds					
<u>Endowment funds</u>					
General endowment funds		183		211	
		<u>183</u>		<u>211</u>	
Endowment funds	21		183		211
Restricted funds	22		162,329		110,196
<u>Unrestricted funds - general</u>					
Designated funds:	23	585,142		502,947	
General unrestricted funds		<u>29,568</u>		<u>62,758</u>	
			<u>614,710</u>		<u>565,705</u>
			<u><u>777,222</u></u>		<u><u>676,112</u></u>

The financial statements were approved by the PCC on 30/04/2023

15
Mr T Amey
Trustee

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

Charity information

Church of St Mary the Virgin, Willingdon is an unincorporated charity, governed by the Parochial Church Councils (Powers) Measure 1956 and Church Representation Rules. It is registered with the Charity Commission under charity number 1133784.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Church'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 Church is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared with early application of the FRS 102 Triennial Review 2017 amendments in full.

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

The accounts have been prepared under the historical cost convention, except for investment assets which are shown at fair value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

1.2 Going concern

At the time of approving the financial statements, the PCC have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC 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 PCC in furtherance of their charitable objectives.

Designated funds are set aside by the PCC for specific future purposes or projects.

Restricted funds are either income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; or donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment funds - the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

1.4 Income

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

(Continued)

Collections are recognised when received. Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate. Gift Aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding is received by the PCC.

Sales of magazines and study notes are recognised when received. Rents from property are recognised in accordance with the rental agreements, when receipt is probable.

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised when received. Investment income - dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. All other income is recognised in accordance with the above overall policy.

Realised gains are recognised when the investments are sold. Unrealised gains and losses are accounted for on revaluation at 31 December.

1.5 Expenditure

Expenditure is accounted for on the accruals basis and accounted for gross.

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC.

The Diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

1.6 Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011. Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to November 1984 there is insufficient cost information available and therefore the cost of such assets is not stated in the financial statements. All expenditure on consecrated or beneficed buildings and individual items costing under £1,000 are written off in the year they were incurred.

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:

Freehold land and buildings	Nil
Audio and visual equipment	14% reducing balance basis
Office equipment	14% reducing balance basis

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.

No depreciation is provided on freehold property as it is the PCC's policy to maintain these assets in a continual state of sound repair. The useful economic life of these assets is so long and the residual value so high that any depreciation would not be material. These assets will be subject to annual impairment reviews. Provision will be made if there has been any permanent diminution in value.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies (Continued)

1.7 Fixed asset investments

Fixed asset investments are measured at fair value at the balance sheet date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with the CBF Church of England Funds or at the bank and other short-term liquid investments with original maturities of three months or less.

1.10 Employee benefits

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

2 Donations and legacies

	Unrestricted funds general	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Planned giving	44,844	-	44,844	50,286
Legacies receivable	-	-	-	10,182
Grants	4,817	-	4,817	4,757
Loose cash collections	2,779	-	2,779	2,817
Other special appeals	4,244	2,201	6,445	10,873
Summer fete and Music concerts	3,571	-	3,571	1,480
Gift Aid recoverable	11,744	-	11,744	18,570
Donations	104,205	66,162	170,367	3,017
Other	-	4,959	4,959	-
	<u>176,204</u>	<u>73,322</u>	<u>249,526</u>	<u>101,982</u>
For the year ended 31 December 2021	<u>101,126</u>	<u>856</u>		<u>101,982</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

3 Charitable activities

	2022 £	2021 £
Sales of the parish magazine	376	-
Church centre hiring fees	13,883	10,278
Rent from letting of parish house	12,000	12,000
Traidcraft stall	-	109
Fees for weddings, funerals and baptisms	7,529	(437)
	<u>33,788</u>	<u>21,950</u>

4 Investments

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Income from unlisted investments	-	3,562	3,562	-	3,260	3,260
Interest receivable	990	373	1,363	761	25	786
	<u>990</u>	<u>3,935</u>	<u>4,925</u>	<u>761</u>	<u>3,285</u>	<u>4,046</u>

5 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Other receipts	1,126	212
Willingdon Trees income	857	-
Social committee income	895	-
	<u>2,878</u>	<u>212</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

6 Raising funds

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Fundraising and publicity</u>						
Special appeals costs (e.g. adverts, brochures)	56	-	56	1,360	1,213	2,573
Music concert costs	-	166	166	-	-	-
Summer fete	720	-	720	249	-	249
Advertising	-	-	-	158	-	158
	<u>776</u>	<u>166</u>	<u>942</u>	<u>1,767</u>	<u>1,213</u>	<u>2,980</u>
	<u>776</u>	<u>166</u>	<u>942</u>	<u>1,767</u>	<u>1,213</u>	<u>2,980</u>

7 Charitable activities

	Church activities 2022 £	Church activities 2021 £
Staff costs	11,492	13,041
Depreciation and impairment	1,447	1,683
Ministry - diocesan parish contribution	66,000	58,000
Ministry - other clergy costs	8,832	2,096
Upkeep of services	257	508
Church running	35,998	26,235
Youth ministry	675	553
Church maintenance and repair	10,502	18,938
Upkeep of churchyard	4,061	1,720
Music concert costs	1,728	-
Willingdon Trees expenses	1,669	-
Social committee expenses	174	-
	<u>142,835</u>	<u>122,774</u>
Grant funding of activities (see note 8)	2,116	10,000
Share of governance costs (see note 9)	3,874	2,088
	<u>148,825</u>	<u>134,862</u>

Governance costs are fees for the Independent Examination of the accounts and HR fees.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

8 Grants payable

	2022	2021
	£	£
Grants to institutions:		
<u>Christian Relief and Development Agencies:</u>		
Christian Aid	1,420	-
Children's Society	1,146	-
<u>Home:</u>		
Warming Up the Homeless	-	1,000
Eastbourne Association Parents Action	-	1,000
St Wilfrid's Hospice	-	1,000
Friends of Eastbourne Hospitals	-	1,000
Matthew 25 Mission	-	1,000
Chalk Farm Pre-school	-	1,000
Family Support Work	-	1,000
Beachy Head Chaplain	-	1,000
People Matter	-	1,000
Eastbourne Lifeboat	-	1,000
Sundry donations	50	-
Donation cheques not cashed	(500)	-
	<u>2,116</u>	<u>10,000</u>

9 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Legal and professional	-	1,054	1,054	-
Accounting and Independent Examination fees	-	2,820	2,820	2,088
	<u>-</u>	<u>3,874</u>	<u>3,874</u>	<u>2,088</u>
Analysed between				
Charitable activities	<u>-</u>	<u>3,874</u>	<u>3,874</u>	<u>2,088</u>

Governance costs above include payments to the Independent Examiner of £2,820 (2021: £2,088) for accountancy and Independent Examination services.

10 PCC

No PCC members or persons closely connected to them received any form of remuneration. No persons received remuneration in excess of £60,000.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs	2022 £	2021 £
Wages and salaries	11,492	13,041
	<u>11,492</u>	<u>13,041</u>

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

12 Other

	Unrestricted funds general 2022	Restricted funds 2022	Total £ 2022	Unrestricted funds general 2021	Restricted funds 2021	Total £ 2021
Other trading costs	1,338	6,121	7,459	2	10,120	10,122
Other expenditure	10,385	15,128	25,513	11,712	-	11,712
	<u>11,723</u>	<u>21,249</u>	<u>32,972</u>	<u>11,714</u>	<u>10,120</u>	<u>21,834</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Net gains/(losses) on investments

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Revaluation of investments	(3,531)	(3,709)	(28)	(7,268)	(1,831)	7,870	(15)	6,024

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

14 Tangible fixed assets

	Freehold land and buildings	Audio and visual equipment	Office equipment	Total
	£	£	£	£
Cost				
At 1 January 2022	302,562	15,795	18,598	336,955
At 31 December 2022	302,562	15,795	18,598	336,955
Depreciation and impairment				
At 1 January 2022	-	8,503	15,556	24,059
Depreciation charged in the year	-	1,021	426	1,447
At 31 December 2022	-	9,524	15,982	25,506
Carrying amount				
At 31 December 2022	302,562	6,271	2,616	311,449
At 31 December 2021	302,562	7,293	3,043	312,898

Freehold land and buildings is £60,000 Church Hall, and the Church House at £242,562.

15 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2022	92,699
Valuation changes	(7,268)
At 31 December 2022	85,431
Carrying amount	
At 31 December 2022	85,431
At 31 December 2021	92,699

The carrying amount at 31 December 2022 represents £22,191 Unrestricted Funds, £63,057 in Restricted Funds and £183 in Endowment Funds.

The holding at 31 December 2022 was 16,244 shares in CBF Fixed Interest Securities Fund held by the PCC, 4,291 Charifund Income Units held in the Dingley Dell Fund and 132 CBF Fixed Interest Securities Fund held in the Fraser Trust.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

16	Financial instruments	2022	2021
		£	£
	Carrying amount of financial assets		
	Instruments measured at fair value through profit or loss	85,431	92,699
		<u></u>	<u></u>
17	Stocks	2022	2021
		£	£
	Finished goods and goods for resale	399	399
		<u></u>	<u></u>
18	Debtors	2022	2021
		£	£
	Amounts falling due within one year:		
	Other debtors	7,431	9,854
	Prepayments and accrued income	7,201	6,227
		<u></u>	<u></u>
		14,632	16,081
		<u></u>	<u></u>
	Other debtors represent income tax recoverable.		
19	Creditors: amounts falling due within one year	2022	2021
		£	£
	Accruals and deferred income	10,949	28,944
		<u></u>	<u></u>
20	Retirement benefit schemes		

The Church operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Church in an independently administered fund.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

21 Endowment funds

Endowment funds represent assets which must be held permanently by the Church. Income arising on the endowment funds can be used in accordance with the objects of the Church and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Movement in funds						Movement in funds					
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Revaluations gains and losses	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Revaluations gains and losses	Balance at 31 December 2022	
	£	£	£	£	£	£	£	£	£	£	£	
Expendable endowments												
Fraser Trust	226	-	-	-	(15)	211	-	-	-	(28)	183	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	
	226	-	-	-	(15)	211	-	-	-	(28)	183	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	

The endowed fund comprises the Fraser Trust. Fraser Trust is a holding of 132 CBF Fixed Interest Security (income) shares. The diocese retains the income. As no income passes through the PCC accounts, the capital sum is shown for record purposes.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

22 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Movement in funds				
	Balance at 1 January 2021	Incoming resources	Resources expended	Revaluations, gains and losses	Balance at 1 January 2022	Incoming resources	Resources expended	Revaluations, gains and losses	Balance at 31 December 2022	
	£	£	£	£	£	£	£	£	£	
Flower Fund	3,961	943	(1,213)	-	3,691	216	-	-	3,907	
Music Fund	128	-	-	-	128	-	-	-	128	
Dingley Dell Fund	103,428	3,198	(10,120)	7,870	104,376	3,718	(6,121)	(3,709)	98,264	
Bell Replacement Fund	2,000	-	-	-	2,000	68,363	(15,127)	-	55,236	
Panto Fund	-	-	-	-	-	4,959	(166)	-	4,793	
	<u>109,518</u>	<u>4,141</u>	<u>(11,333)</u>	<u>7,870</u>	<u>110,195</u>	<u>77,256</u>	<u>(21,414)</u>	<u>(3,709)</u>	<u>162,329</u>	

The restricted funds comprise the Flower Fund and Music Fund. The Flower Fund holds monies specifically donated for flowers in the church. The fund is run by the Flower Guild.

The Music Fund holds monies that are raised from music concerts and recitals in church to support the music within St Mary's. This fund also supports the local charity - Children with Cancer.

The Dingley Dell Fund includes the investments and cash which were left to the PCC. These are to be used to maintain the property as Church Street, as well as funding for a new Curate.

The Panto fund represents monies transferred to the church from the Willingdon Church Players Panto group. All income and expenses relating to any future pantomimes held by the church are to be included in the fund.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

23 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2021 £	Transfers £	Balance at 1 January 2022 £	Resources expended £	Transfers £	Revaluations, gains and losses £	Balance at 31 December 2022 £
Church hall	60,000	(20,000)	40,000	(816)	-	-	39,184
Church house 50%	55,062	(25,000)	30,062	-	-	-	30,062
Repairs reserve for church	31,337	25,000	56,337	(10,313)	-	-	46,024
Repairs reserve for hall and house	32,169	(32,169)	-	-	-	-	-
Willingdon Trees support	55,041	(35,041)	20,000	(1,566)	-	-	18,434
Youth clubs	2,392	-	2,392	(132)	-	-	2,260
Church organ fund	5,136	-	5,136	-	-	-	5,136
Social fund	400	-	400	-	-	-	400
Bells restoration fund	223	(223)	-	-	-	-	-
Fixed asset fund	-	312,898	312,898	(1,447)	-	-	311,451
Investment fund	-	-	25,722	-	-	(3,531)	22,191
Organist's fees	-	-	10,000	-	-	-	10,000
Repairs and restoration of outbuildings	-	-	-	-	100,000	-	100,000
	<u>241,760</u>	<u>225,465</u>	<u>502,947</u>	<u>(14,274)</u>	<u>100,000</u>	<u>(3,531)</u>	<u>585,142</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

24 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:								
Tangible assets	311,449	-	-	311,449	312,898	-	-	312,898
Investments	22,191	63,057	183	85,431	25,722	66,766	211	92,699
Current assets/(liabilities)	281,070	99,272	-	380,342	227,085	43,430	-	270,515
	<u>614,710</u>	<u>162,329</u>	<u>183</u>	<u>777,222</u>	<u>565,705</u>	<u>110,196</u>	<u>211</u>	<u>676,112</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF WILLINGDON
CHURCH OF ST MARY THE VIRGIN, WILLINGDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
*FOR THE YEAR ENDED 31 DECEMBER 2022***

25 Related party transactions

Transactions with related parties

During the year, payments of £4,480 were made to 12 trustees and their related parties for the reimbursement of church operating expenses (2021: payments of £8,507 were made to 8 trustees).

Many of the trustees regularly give to the work of the Church and £4,010 was given during the year (2021: £9,347). In addition to this, trustees will give through anonymous cash collections and therefore it is not practical to quantify the full amount of donations received from trustees during the year.

Rev Sue Wilkinson, a trustee, rents a property owned by the PCC for £12,000 (2021: £12,000).