

St Mary the Virgin, Dover
a parish within the Dover Town Benefice



Annual Report & Financial Statements
For the Parochial Church Council
For the year ended 31 December 2022

Incumbent: Reverend Catherine Tucker,
Interim Team Rector, Dover Town Team Ministry

C/o St Mary's Church Dover Cannon Street CT16 1BY

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

Lloyds TSB
Market Square
Dover
CT16 1NB

Independent Examiners:
McCabe Ford Williams, Chartered Accountants,
Charlton House,
Dour Street, Dover.
CT16 1BL

Registered Charity No: 1134310

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover
Parochial Church Council Annual Report for 2022 (continued)

Parochial Church Council Annual Report for 2022

1. Aim and Purpose

St Mary's Parochial Church Council (PCC) has the responsibility of co-operating within the Dover Town Team Ministry, a benefice of five parishes, in promoting in the ecclesiastical Parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of St Mary's Parish Centre, Dieu Stone Lane, Dover.

Also to note that the Aycliffe Church Centre has been disposed of, that is sold, and is therefore no longer under our maintenance.

Also to note that the fifth parish of Guston is at this time under Pastoral Reorganisation and there having been no objection from any of the remaining four parishes of Dover Town is very likely to Transfer to the Bewsborough Benefice in the next few months.

2. Objectives and Activities

The PCC is committed to encouraging and nurturing the Christian faith, as expressed in the Dover Town Team Vision set out below. The PCC is committed to enabling as many people as possible to be a part of the parish community of St Mary's and to put faith into practice through prayer, worship, study and sacrament.

When planning activities, the PCC has considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. Specific objectives aimed to encourage people to live out their faith as part of the parish community are set out below.

To facilitate this work, it is important for the PCC to maintain the fabric of the Church of St Mary the Virgin and St Mary's Parish Centre.

2.1 Dover Town Team Vision Statement

First, we want to be spiritually fruitful; to follow Christ and be his disciples. Second, we want our churches to work together in their unique ways to show our love for our God, our neighbours and our community. That will involve inspiring worship; deepening faith; persistent prayer; mutual care, and reaching out with Jesus' love to those in need. Third, we want to be a strong Church of England presence together within the town of Dover for all generations.

2.2 St Mary's Parish Objectives

Our Parish objectives are:

- To increase the regular worshipping congregation, by offering a vibrant, varied worship: both celebrating the traditions of the church, as well as opportunities for contemporary worship.
- To use all church resources to build church life and to engage with the town, port and community – especially amongst those in need.
- To be actively engaged in local and world justice.

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover
Parochial Church Council Annual Report for 2022 (continued)

- To be an inviting, welcoming and inclusive Church, offering all opportunities to grow in spirituality and understanding of the Christian faith.
- To achieve greater active involvement of all church members in ministry; and to encourage more people to respond to opportunities for accredited ministries, lay and ordained – especially promoting the Authorised Lay Ministries.
- To demonstrate compassion and care for one another and promote the healing ministry of the Church.
- To underpin all our work by a spirit of generosity, good organisation and sound financial management.

3. Thomas Toke Charity

The Thomas Toke Charity is a registered charity (no. 252405) whose income is restricted for use on and in St Mary's church building. The PCC received £2,966.67 from the charity as reimbursement for qualifying expenditure during 2022.

4. Achievements and Performance

Lindsay Powell-Williams, as Electoral Roll Officer, reported that 17 long standing members of the congregation have departed in the last two years, 10 have passed away with others still wary of returning mainly due to Covid. Currently, the roll is 100 and this is made up of 32% living within the parish, while 68% reside outside of the parish. In 2024, the electoral roll will have to be fully revised and the new forms have space for email addresses. This will make it easier to communicate with members.

4.1 Church and other Fabric

The fabric of St Mary's continues to be maintained to a very high standard, with annual mandatory maintenance and improvement to the fabric, which follows the current legislation. This is carried out under the supervision of Dave Smith, Clerk to the Fabric, and our Architect, John Minter of Lee Evans Partnership LLP, Architect and Town Planners. Our thanks go to Dave, John, plumbers, electricians, and all involved in the maintenance of our church buildings.

Work continued on providing access to the North Valley of the church roof via the newly created window opening in the bell tower. The work was completed during the summer with the installation of a fixed access ladder and a small platform to gain access to the roof area.

All outstanding stone work repairs from 2021 were completed by the summer of 2022.

All ground gutters were cleared at the start of Autumn and a number of slates (30) have been repaired or replaced on the church roof. It was noted at the time by the builder that there is a concern that the slates on many areas of the roof are showing signs that they need re-fixing because the nails are corroding and are no longer effectively holding the slates in place. Dave Smith has reported this to the Architect who will look at this issue and advise accordingly.

Boilers and radiators in the church were serviced at the beginning of October. Dave also sourced and purchased two extra Radiant Heaters to be used in the Lady Chapel for the Warm Church Initiative. A new wall heater has been installed in the upper vestry.

The church re-ordering project continues to make good progress.

The Parish Centre's Quinquennial inspection was carried out in the last quarter of 2022 and the report duly received. Dave and our architect have started to work through the urgent work that had been identified in conjunction with our builder John Phillips.

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover

Parochial Church Council Annual Report for 2022 (continued)

A new handrail has been installed to the Parish Centre's kitchen steps. Various small repairs have been carried out as and when required.

Anti-climb spikes have been fitted to the top of the rear fence and rear gate of the Parish Centre and anti-climb paint applied where required.

CCTV has been installed in various locations throughout the Parish Centre.

4.2 Worship and Growth

Our numbers for worship have been varied; with very good numbers at key seasons such as Christmas and Easter and numbers at Friday's Little Lambs, Thursday's Let's Learn English, Saturday's Local-Global Prayers & Reflection and Wednesday's Holy Communion and the Community Café are very healthy, however the average numbers at Sunday services have reduced being now roughly 35-40 people. This is partly to do with those who passed away in recent years for whom we organised a very moving and well attended Memorial & Healing Service in February this year, and also currently a reduced number in the Choir with the loss of our current Director of Music and his family. However, we are pleased that a new Director of Music has been appointed who will start shortly and part of whose remit is to build a children's and young people's choir. In addition we continue with our current focus on increased bridging between the Parish Centre and the Church. In our restructuring of the Ministry Team for over a year St Mary's has had a more regular pattern of Priests and Officiants. This seems to have been beneficial for St Mary's sense of stability. 2 Sundays are now led by the Team Rector, one Sunday is led by Lay Officiants and once a month by the Team Vicar with our retired priest for the Family Friendly Service. Our retired priest and Curate lead the Wednesday Holy Communion. We have many people coming to our church for a variety of reasons and it is a busy, active, flowing and alive place. We have a new Server and new trainee bellringer.

4.4 Community Engagement and Outreach

St Mary's engages in outreach and social action within the local community in many different ways.

'Open Church' for visitors and personal prayer now happens every Saturday morning 10am-12noon with the Team Rector available then for anyone to come and chat or pray. This has had the effect of the community knowing we are open, alive and well on its busiest day in town, making the church available to a variety of people that live or pass-through Dover with some of them coming back to have further pastoral time.

'The Visitors Team' operate for the summer months and has been revitalised by Tim Boyton Adams, and the last season went very well. This included the Kent Pilgrimage Festival organised by the Team Rector in partnership with Maison Dieu and St Mary's saw an art exhibition by the Creative Pilgrims which brought in 700 visitors over two weeks. This also brought the first Icon Painting course by artist Alex Rossignol.

May saw the Mayor's Thanksgiving Service and we also organised our first Seafarers Jobs Fair in collaboration with Dover District Council which took place in the Parish Centre which saw a huge number of people attend.

In addition the church was open during firstly the early summer Platinum Jubilee celebrations and as a whole church we organised a wonderful Saturday Open day and then again in the autumn for the mourning period for our late Queen Elizabeth II. May She Rest In Peace.

Whilst the Parish Centre is used for Parish, Group and Deanery activities and meetings, the premises are also made available for hire to community organisations as well as to other charities at discount rates. It is pleasing to report that the bookings have increased during the year as more groups and hirers began to restart their groups.

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover

Parochial Church Council Annual Report for 2022 (continued)

The Little Lambs Toddlers & Parents group is in its second successful year under the leadership of Trish Simmons and Natalie Shilson, welcoming an average of 20 families of diverse backgrounds, per week.

The Community Café, run from the Parish Centre by volunteers, has been very successful in attracting many folk, some going through difficult times in their lives, who are not regular church-goers, and we trust that this will continue in 2023.

A new outreach programme called for by some of our local schools is called Let's Learn English. This brings migrant families settled in Dover to learn the English language enabling them to negotiate life in the UK more easily. This is taught by a PCC member Paul Tingey who is TEFL trained and offers his services voluntarily.

The Bridging & Outreach sub-committee set up by our Reader Chris Scoble to increase the relationship between church and Parish Centre community users continues and an outward facing screen monitor is in place in the Parish Centre Window for all passers-by to view.

St Mary's continues as a collection point for donated goods. We support Fair Trade.

The Jack Hewitt Fund, established in 2005, supports youth work within the Dover Deanery. In addition to covering the cost of the on-going organ scholarship (vacant since September 2019) and St Mary's youth work. Applications for grants are welcomed from youth organisations and individuals based within the Dover area.

Our Pastoral Care Team supports those in our parish who are sick and housebound, under the supervision and organisation of our Pastoral Care Co-ordinator.

4.5 St Mary's & Aycliffe primary schools

The links with the Church School are very important to St Mary's and members of the congregation have taken on important roles, including governorship. The School periodically visits the Church for worship at festivals and for their Leavers' Service. Clergy visit the school weekly to lead Collective Worship and help deliver the RE curriculum. The Team Rector is now building increased links between St Mary's school and the church as well as with Aycliffe School.

4.6 Dover College.

There has been a markedly increased link with Dover College, an independent school with both preparatory and secondary provision. The Team Rector, Team Vicar and two Readers now lead a morning Chapel on a weekly basis and part lead a weekly discussion group for the older pupils.

4.7 Pastoral Offices

During 2022 funeral services remained stable whilst our Baptisms rose. Weddings remain low although some are booked for the future.

4.8 Music

The music tradition of St Mary's is a very important part of the life of the Church. Under the leadership of our Director of Music, St Mary's choir helps lead the worship Sunday by Sunday and participates in a number of additional services throughout the year. We thank Stephen Yarrow and Charles Spanner and all the choir members for their contribution to our worship.

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover
Parochial Church Council Annual Report for 2022 (continued)

4.9 Partnerships in the Town

The Team Rector is a Port Chaplain attending monthly meetings with the other Chaplains and leading key memorial services. This year the memorial for the Zeebrugge Disaster of 1986 saw a different format, with St Mary's memorial window being a focus for an Open Weekend. St Mary's is also part of of Christians Together in Dover making links ecumenically across the town and linking with Dover's Foodbanks, Street Pastors and projects such as Baby Basics. The Team Rector is Honorary Chaplain to the Town's Mayor and encourages St Mary's Civic role as a church.

4.10 Stewardship Campaign

A new stewardship campaign was launched this year including new aspects of Just Giving and the Parish Giving Scheme. A contactless card machine has been installed at the back of church.

Wi-Fi has been installed in the church.

5. Plans for the future

Our plans for the future are prayerfully based upon the vision set out in paragraph 2 above. In particular, the PCC will be investigating the possibilities of:

- Improving the links between the church community and our parish neighbourhoods, the Town of Dover and the seafaring community. July will see a new Maritime Exhibition in Church with Christchurch University to coincide with Sea Sunday at which our Area Dean is preaching in connection with RNLI.
- Designating ourselves The Sailors Church as we develop our ministry to the seafaring community and the development of a new logo.
- Re-ordering our interior to assist with community engagement and flexibility of worship.
- Developing our technological equipment in order to offer the public with a 21st century experience.
- Setting up a Friends of St Mary's Association to raise funds and build links with our wider community of supporters.
- Developing our ministry to children, families and young people in partnership with the other Benefice parishes.
- Tending the spiritual life of both churchgoers and non-churchgoers through various kinds of worship, prayer and study. Developing a Confirmation Course and holding a Confirmation service, being the first since COVID.

6. Financial Review

The PCC is responsible for all parish finance, its management and control. Its legal responsibilities include keeping proper and sufficient accounting records, ensuring that its finances are retained under control even when certain duties are delegated, preparing the Annual Accounts and Report, which have to be presented to the Annual Parochial Church Meeting, and arranging for the independent examination of the financial statements.

As part of its discharge of those duties, the PCC monitors its income and expenditure throughout the year, the Treasurer reporting to the Standing Committee and to full meetings of the PCC.

Voluntary giving continued to fall in 2022, and the Team Rector and the PCC are working on plans to address the shortfall in giving in 2022. Although new giving methods such as the Parish Giving Scheme, JustGiving and a more advanced credit/card reader have been pursued, they were not live during the period in question.

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover
Parochial Church Council Annual Report for 2022 (continued)

Expenditure in 2022 was lower than the previous year, largely due to a reduced Diocesan Parish Share and lower expenditure on building maintenance. Income has been significantly increased in Parish Centre hire and collections likely due to further returns to normal activity following COVID. The Parish Flat has also had a tenant for the full year and that income has also significantly increased.

7. Reserves Policy

The PCC reviewed its investment policy in September 2018 and will do so again during 2023. Its investment objectives seek to provide through investment yields sufficient to allow the PCC, together with other available sources of income, to meet its present and foreseeable funding needs. Whilst not restricting investments to funds specifically described as 'Ethical', regard is to be paid to ensure that the PCC's funds are not invested in activities inconsistent with the Church's Christian beliefs.

The PCC has adopted a cautious policy in relation to the investment of reserves using the CBF's Church of England Funds - in view particularly of the CBF's good reputation for reliable and ethically responsible investment - and Fidelity worldwide investment. The PCC's investments lost £80,392 during the course of 2022, and shares to the value of £89,000 were purchased during the year from the proceeds of the Aycliffe sale.

During the disruption caused by the COVID pandemic, all funds were un-designated. This is to be reviewed in early 2023, with funds to be designated to functions such as the belltower and the Jack Hewitt Youth Fund.

8. Volunteers

The PCC would like to thank all those who work so hard in volunteering to take part in the life of St Mary's, be it cleaning or gardening or in helping with our work in the community.

9. Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. At St Mary's, Dover, the membership of the PCC consists of the clergy, lay ministers, churchwardens and members elected by those members of the congregation, who are on the electoral roll of the church. All those who attend services are encouraged to register on the Electoral Roll and stand for election to the PCC.

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

The full PCC met 6 times during the year with an average level of attendance of 70%.

9.1 Standing Committee

This is the only committee required by law. It has the power to transact business of the PCC between its meetings, subject to any directions given by the Council. During 2022, its meetings were held face-to-face, with some decisions taken by email discussion.

The full PCC meets every two months and the agendas have been streamlined to allow time for in-depth discussion on policy and significant items, while devolving more detailed matters to the Standing Committee, with the aim of reducing delays in decision making to a minimum. The Standing Committee minutes are reviewed at each PCC meeting.

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover
Parochial Church Council Annual Report for 2022 (continued)

9.2 Safeguarding

Our Parish Safeguarding Co-ordinator and Parish Disclosure Officer ensure that our parish procedures, organisation and pastoral practices comply with Diocesan Safeguarding guidelines and that all those who work with vulnerable adults and children are properly trained and have their DBS certificates issued or renewed. Regular meetings take place with the Team Rector.

10. Administrative Information

St Mary's Church is situated in Cannon Street, Dover. Its correspondence address:

St Mary's Parish Office
The Parish Centre
Dieu Stone Lane
Dover
CT16 1BY

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and is registered with the Charity Commission under the full title of "The Parochial Church Council of the Ecclesiastical Parish of St Mary the Virgin, Dover" with the Registered Number 1134310.

10.1 Membership

The members of the PCC for St Mary the Virgin are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. The number of places on the PCC has been reduced in line with Church Regulations regarding the Electoral Roll numbers.

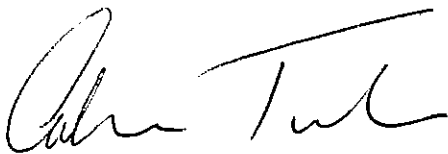
The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover
Parochial Church Council Annual Report for 2022 (continued)

Its membership is as follows:

Incumbent:	The Rev'd Catherine Tucker	From September 2021
Team Vicar	The Rev'd Melissa Carter	
Asst Curate:	The Rev'd Angela Stupple	Ordained 3 July 2021
Permission to Officiate	The Rev'd Trish Godfrey	
Churchwardens:	Anthony Shilson Nigel Simmons	
Representatives on the Deanery Synod:	Trish Simmons Vacant Position	until 31/05/2023
Elected members of the PCC from 2021	Nikki Goodfellow Una Mills Trish Simmons Barbara Stapleton (Secretary) Dave Smith was co-opted as Clerk to the Fabric	Craig Hemingway Phillip Janaway Anthony Shilson Nigel Simmons Paul Tingey Joe Yarrow Stephen Yarrow (Treasurer)
Churchwardens at APCM 2022	Anthony Shilson & Lindsay Powell- Williams	
Elected members of the PCC from APCM 2022	Nikki Goodfellow Una Mills Trish Simmons Fran Trewartha (PCC Secretary) Dave Smith was co-opted as Clerk to the Fabric Stephen Yarrow was co-opted as Director of Music	Craig Hemingway Lindsay Powell-Williams Anthony Shilson Nigel Simmons Paul Tingey Joe Yarrow Graham Perry (Treasurer) Sammy Wall Tina Eddolls Jon Eddolls
Ex-officio members of the PCC		Chris Scoble (Lay Reader)

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover
Parochial Church Council Annual Report for 2022 (continued)

This report was approved by the PCC and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Catherine Tucker', written in a cursive style.

Rev'd Catherine Tucker (Interim Rector & PCC Chairman)

A handwritten signature in black ink, appearing to read 'Graham Perry', written in a cursive style.

Graham Perry (Treasurer)

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover

	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds	
INCOMING RESOURCES	General	Designated			2022	2021
<i>Incoming Resources from donors</i>	£	£	£	£	£	£
Planned giving	20,116	-	-	-	20,116	19,457
Collections	3,060	-	-	-	3,060	1,667
Gift Aid tax recovered	2,149	-	-	-	2,149	5,553
	25,325	-	-	-	25,325	26,677
<i>Other voluntary incoming resources</i>						
Donations – Toke	2,967	-	-	-	2,967	19,296
Donations – other	1,361	-	-	-	1,361	93
Legacies	-	-	-	-	-	10,000
	4,328	-	-	-	4,328	29,389
<i>Income from investments</i>						
Bank interest and dividends	12,369	-	4,844	-	17,213	15,745
<i>Income from charitable and ancillary trading</i>						
Parish Centre hire	14,988	-	-	-	14,988	5,621
Parish flat rental	5,546	-	-	-	5,546	3,244
Belltower income	150	-	-	-	150	100
Aycliffe Church Centre	-	-	-	-	-	50
Focus, bookstall and printing	20	-	-	-	20	-
Refreshments	421	-	-	-	421	148
Fees	2,815	-	-	-	2,815	1,744
Other income (inc fundraising)	695	-	-	-	695	1,632
VAT Recovered (LPoWGS)	-	-	-	-	-	2,192
	24,635	-	-	-	24,635	14,731
<i>Sale of Aycliffe Church Centre</i>	143,320	-	-	-	143,320	-
TOTAL INCOMING RESOURCES	209,977	-	4,844	-	214,821	86,542
RESOURCES EXPENDED						
<i>Grants</i>						
Charities and appeals	5,209	-	-	-	5,209	2,072
<i>Activities directly relating to the work of the church</i>						
Diocesan Parish Share	42,952	-	-	-	42,952	64,242
Church running expenses	31,134	-	-	-	31,134	26,865
Ministry expenses	676	-	-	-	676	265
Upkeep of services	1,403	-	-	-	1,403	774
Buildings maintenance	8,983	-	9,583	-	18,566	27,074
Parish Centre running costs	17,974	-	-	-	17,974	19,574
Parish flat running costs	268	-	-	-	268	-
Belltower running costs	720	-	-	-	720	-
Aycliffe Church Centre	159	-	-	-	159	944
Examination and Professional Fees	3,732	-	-	-	3,732	1,992
	108,001	-	9,583	-	117,584	141,730
TOTAL RESOURCES EXPENDED	113,210	-	9,583	-	122,793	143,802
NET INCOMING/(OUTGOING) RESOURCES	96,767	-	(4,739)	-	92,028	(57,260)

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover

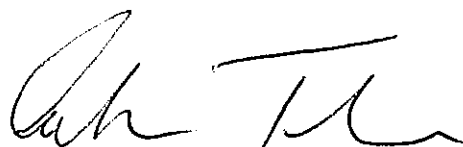
GAINS/(LOSSES) ON INVESTMENTS	(19,021)	–	(14,013)	(47,358)	(80,392)	86,566
NET MOVEMENT IN FUNDS	77,746	–	(18,752)	(47,358)	11,636	29,306
BALANCES B/F AT 1 JAN 2022	242,952	–	237,749	404,087	884,788	855,482
TRANSFER BETWEEN FUNDS	–	–	–	–	–	–
BALANCES C/F AT 31 DEC 2022	320,698	–	218,997	356,729	896,424	884,788

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover

Balance Sheet at 31 December 2022

		2022	2021
		£	£
Fixed Assets			
	Tangible fixed assets	58,678	60,810
	Investment assets	787,928	779,320
		846,606	840,130
Current Assets			
	Debtors	982	16,337
	Short term deposits	46,827	41,983
	Cash at bank and in hand	6,311	17,548
		54,120	75,868
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR		(4,302)	(31,210)
NET CURRENT ASSETS		49,818	44,658
NET ASSETS		896,424	884,788
FUNDS			
	Unrestricted		
	• General Fund	320,698	242,952
	• Designated Fund	-	-
		320,698	242,952
	Restricted	218,997	237,749
	Endowment	356,729	404,087
		896,424	884,788

This report was approved by the PCC and signed on their behalf by



Rev'd Catherine Tucker (Interim Rector & PCC Chairman)



Graham Perry (Treasurer)

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover
Notes to the Financial Statements for the year ended 31 December 2022

Notes to the Financial Statements for the year ended 31 December 2022

1. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value, and in accordance with the Statement of Recommended Practice (SORP) (FRS 102), subject to the "true and fair override" provision, and the Church Accounting Regulations 2006.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts 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 main affiliation to another body or those that are informal gatherings of church members.

Incoming resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid is recognised when the income is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by sales and similar events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

Services provided by volunteers are not valued or recognised as income.

Other income

Rental from the letting of church premises is recognised when the rental is due.

Note that at the request of the PCC, income from the parish centre, parish flat and belltower is shown separately for the first time. Previously these three items were added together.

Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they are received. Tax recoverable on such income is recognised in the same accounting year.

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover
Notes to the Financial Statements (continued)

Gains and losses on Investments

Realised gains or losses on investments are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments on 31 December.

Resources expended

Grants

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

Government Grants relating to revenue are recognised in income on a systematic basis over the periods in which the PCC recognises the related costs for which the grant is intended to compensate.

Activities relating to the work of the Church

The diocesan parish share is accounted for when paid. Any parish share 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. During 2022 the diocesan parish share was brought fully up to date – therefore there is no such provision in the accounts for 2022.

Note that at the request of the PCC, expenditure for the parish centre, parish flat and belltower is shown separately for the first time. Previously the parish centre and parish flat were shown together, and the belltower was included under buildings maintenance.

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2)(a) and (c) the Charities Act 2011.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 2004 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2002 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life (initially over four years) on a straight-line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1000 or on the repair of movable church furnishings acquired before 1 January 2002, is written off.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £1000 or less are written off when the asset is acquired.

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover
Notes to the Financial Statements (continued)

Investments

Investments are valued at market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

2. FIXED ASSETS FOR USE BY THE PCC

2(a) Tangible fixed assets		Freehold land and buildings	Fittings and equipment	Total
		£	£	£
ACTUAL/DEEMED COST	At 1 January 2022	85,000	128,052	213,052
	Additions	—	3,411	3,411
	At 31 December 2022	85,000	131,463	216,463
DEPRECIATION	At 1 January 2022	28,900	123,342	152,242
	Charge for the year	1,700	3,843	5,543
	At 31 December 2022	30,600	127,185	157,785
NET BOOK VALUE	At 1 January 2022	56,100	4,710	60,810
	At 31 December 2022	54,400	4,278	58,678

The freehold land and buildings comprise the Parish Centre. For accounting purposes, the historical cost of this property is deemed to be the cost as stated by the Architects in the letter of December 1974 and has not been updated. The fittings and equipment are used in St Mary's Church and the Parish Centre.

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover
Notes to the Financial Statements (continued)

2(b) Investment fixed assets

Movements in the year:

	£
Market value – 1 January 2022	779,320
Net loss on annual revaluation	-80,392
Plus purchase of shares *	89,000
Market Value – 31 December 2022	<u>787,928</u>

Holdings of shares held were:	1 Jan 2022	31 Dec 2022
CBF Church of England Investment Fund Income Shares *	24,791	29,178
Fidelity Extra Income Fund Y – Acc	27,330	27,330
M&G Corporate Bond I Inc **	104,447	107,473
M&G Strategic Corporate Bond Fund I Inc	3,881	3,881
Threadneedle UK Equity Income RDR Z Inc **	25,226	26,012
Threadneedle UK Monthly Income RDR Z Inc **	25,479	26,615

* 4,386.83 Shares purchased in June 2022

** Dividends reinvested

3. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Endowment Fund	Total
	£	£	£	£
Fixed Assets for Church use	58,678	–	–	58,678
Investment Fixed Assets	245,678	185,521	356,729	787,928
Current Assets	20,644	33,476	–	54,120
Current Liabilities	<u>(4,302)</u>	<u>–</u>	<u>–</u>	<u>(4,302)</u>
Fund balance	<u>320,698</u>	<u>218,997</u>	<u>356,729</u>	<u>896,424</u>

4. DEBTORS

	2022	2021
	£	£
Prepayments	982	1,472
Tax Refunds	0	2,939
Grants	0	11,926
	<u>982</u>	<u>16,337</u>

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover
Notes to the Financial Statements (continued)

5. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals of Parish Share	0	30,242
Accruals of utilities and other costs	4,302	968
Payments received in advance	0	0
	<u>4,302</u>	<u>31,210</u>

6. FUND DETAILS

Restricted funds	Balance b/f	Incoming Resources	Outgoing Resources	Transfers	Gains/ (Losses)	Balance c/f
	£	£	£	£	£	£
Fabric Fund	18,146	4,529	(7,679)	–	–	14,996
Nora Eades Bequest	12,923	220	–	–	–	13,143
Dickinson Bequest	3,039	43	(875)	–	–	2,207
Saddleton Bequest	199,534	–	–	–	(14,013)	185,521
Turnpenny Bequest	4,107	52	(1,029)	–	–	3,130
	<u>237,749</u>	<u>4,844</u>	<u>(9,583)</u>	<u>-</u>	<u>(14,013)</u>	<u>218,997</u>

Restricted funds

The Restricted funds comprise the following:

- a) Fabric Fund: for the upkeep and development of the fabric of the church.
- b) Nora Eades bequest: for the upkeep and replacement of altar hangings and associated items.
- c) Dickinson bequest: for the upkeep of the church memorial garden.
- d) Saddleton bequest: for the maintenance and repair of the fabric of the church.
- e) Turnpenny bequest: for the choir.

The Parochial Church Council of the Ecclesiastical Parish of St Mary-the-Virgin, Dover
Notes to the Financial Statements (continued)

Endowment funds

	2022	2021
	£	£
Dover St Mary General Investment Fund	94,496	107,041
St James's Parish Hall funds	119,271	135,105
M P Laurie Endowment	<u>142,962</u>	<u>161,941</u>
	<u>356,729</u>	<u>404,087</u>

The **Endowment funds** comprise the Dover St Mary General Investment Fund and two St James's Parish Hall funds, the income from all of which can be used for general purposes. The income from the M P Laurie Endowment is restricted to the Fabric Fund.

7. SALARY COSTS

The PCC employed three people (0.8 equivalent). Their gross wages and salaries amounted to £14,766

Mrs Trish Simmons, a member of the PCC, continued to be employed as Parish Centre Manager on a 24-month fixed term contract at a salary of £8,486.40 per annum. No other member of the PCC received remuneration or expenses for their duties, save the refund of any costs incurred on behalf of the church.

Independent Examiner's Report to the Members of The Parochial Church Council of St Mary The Virgin, Dover

I report on the accounts for the year ended 31 December 2022 which are set out on pages 10 to 18.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the "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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts did 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.

Ian Derek Pascall FCA
McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL



Date: 18 December 2023