



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Church of The Martyrs, Leicester

On accounts for the year
ended

31st December 2022

Charity no
(if any)

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and
basis of report

As the charity's trustees, 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 Trust'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

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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date: 20.03.23

Name:

Colin Wood

Relevant professional
qualification(s) or body
(if any):

Member of the Association of Accounting Technicians

Address:

16 Wordsworth Rd

Loughborough

Leics LE11 4LQ

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

CHURCH OF THE MARTYRS LEICESTER

Registered Charity no 1134668

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

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CHURCH OF THE MARTYRS, LEICESTER
Notes to the Financial Statements for the year ended 31st December
2022

Note 1:

Accounting Policies

These Accounts have been prepared in accordance with Church Accounting Regulations 2006 together with applicable Accounting Standards and the Charities SORP 2005.

The Financial Statements have been prepared in accordance with the historical cost convention.

Scope of the Accounts

The Accounts combine the results of the Church, Hall and associated funds for the year. The Accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible.

Funds

Unrestricted funds [general fund] represent the funds of the PCC that are not subject to any special restrictions regarding their use.

Restricted funds represent income and donations from individuals or groups which, may be expended only on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. At the start of 2022 there were 5 active Restricted Funds: Children and Families Worker Fund, Money Matters fund, Baby Basics fund, Organ fund (donations for the church organ), and Mission Partnership fund. This did not change during the year.

Designated Funds have been designated by the PCC and as such could be 'undesignated' in the future. At the start of 2022 there were 3 active Designated Funds: the Hall fund, Buildings Development fund and Tithe fund (to hold unspent tithe monies). This did not change during the year.

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

- Collections are recognised when received by or on behalf of the PCC
- Planned giving is recognised only when received
- Income Tax recoverable on Gift Aid donations is recognised when the income to which it relates is received
- All funds raised from events are accounted for gross
- Interest entitlements are accounted for as they accrue
- Grants and legacies are accounted for when the PCC is legally entitled to the amounts due.

Resources used

Outgoing donations made are accounted for when paid. The Parish Share is accounted for when paid, although any unpaid amount at 31st December is provided for in these financial statements as an operational (though not legal) liability and as such would be shown as a

creditor in the balance sheet. All other expenditure is recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and beneficed property is not included in the accounts in accordance with s96(2)(a) of the Charities Act 1993. Movable church furnishings held by the vicar and churchwardens on special trust of the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time).

Items acquired before 2000 are not included in the accounts either because there is insufficient cost information available or the value is considered too low. The expenditure on individual items and equipment under £1,500 is written off when incurred.

The church does record 5 fixed assets, which are over the £1,500 threshold. Depreciation is applied on a 'straight line' basis over the likely lifespan of each item, based on advice from suppliers. The 5 items are the electronic organ (25 years lifespan), and the main audio visual (AV) projector, sound desk, photocopier and church chairs (all 10 years lifespan).

The church (rather than the Diocese) also owns the Martyrs' Community Hall which was built later than the church and paid for by parishioner fundraising. This is noted here, but not shown as a fixed asset in the accounts as the value is uncertain.

Church of the Martyrs, Leicester – Statement of Financial Activities – Year Ending 31st December 2022

Statement of Financial	Unrestricted	Designated	Restricted	Total	Designated	Restricted	Restricted	PCC Total	PCC Total
Activites	Church	Church	Church	Church	Hall	Money Matters	Baby Basics	2022 (£)	2021 (£)
	General Fund	Buildings	Ch&Fam						
		Tithe	Organ						
Incoming Resources									
Voluntary income (note 2a)	127,196	-	13,873	141,069	4,737	3,585	36,095	185,486	182,459
Investment income (note 2b)	406	-	-	406	-	-	-	406	16
Income from Charitable Activities (note 2c)	645	-	-	645	25,984	-	789	27,418	20,103
Other Incoming Resources (note 2d)	-	-	-	-	-	-	886	886	1,805
Total Incoming Resources	128,247	-	13,873	142,120	30,721	3,585	37,770	214,196	204,383
Resources Expended									
Cost of Generating Funds (note 3a)	54	-	-	54	(96)	-	156	114	369
Grants (note 3b)	795	6,149	-	6,944	-	1,260	9,203	17,407	18,988
Activities directly related to Church Work (3c)	112,808	537	16,967	130,313	38,581	3,033	25,834	197,761	166,622
Total Resources Expended	113,657	6,686	16,967	137,310	38,485	4,293	35,193	215,281	185,979
Net incoming resources	14,590	-	6,686	4,810	(7,764)	-	708	2,577	1,085
Transfers between funds (note 4 below)	-	8,126	6,500	-	1,626	-	987	813	-
Net movement in funds	6,464	-	186	3,094	5,964	-	1,695	3,390	18,404
Total funds brought forward	64,928	2,970	7,556	75,454	9,157	16,796	32,020	133,427	117,245
Total funds carried forward	71,392	2,784	4,462	78,638	3,193	15,101	35,410	132,342	135,649
Note 4: Fund transfers were:									
General to Tithe fund (tithes)		8,126							
Tithe fund to Money Matters (tithe)		813							
Tithe fund to Baby Basics (tithe)		813							
Money Matters to Hall fund (rent)		1,800							

Church of the Martyrs, Leicester – Balance Sheet for the year ended 31st December 2022

Balance Sheet	Unrestricted	Designated	Restricted	PCC Total	PCC Total
	Church	Church Dev, Hall, Tithe	Organ, MP, MM, BB, CH&Fam	2022 (£)	2021 (£)
Fixed Assets - Equipment (note 5)	2,515	2,152	3,276	7,943	13,371
Current Assets					
Cash at bank and hand	62,783	5,468	54,895	123,146	120,513
Debtors - Tax reclaimable (note 6)	8,610	-	1,013	9,622	8,196
Debtors - general (note 6)	985	733	-	1,718	1,612
Total	72,378	6,201	55,908	134,486	130,321
Current Liabilities (note 7)					
Agency collections	- 44	-	-	- 44	- 337
Creditors - general	- 3,457	- 2,376	- 1,990	- 7,824	- 4,145
Total	- 3,501	- 2,376	- 1,990	- 7,868	- 4,482
Total Net Assets	71,393	5,976	57,194	134,563	135,649
Represented by Funds					
Unrestricted					
General fund	71,393			71,393	64,928
Designated					
Hall Fund		3,193		3,193	9,157
Church Development Fund		540		540	1,077
Tithe Fund		2,244		2,244	1,893
Restricted					
Baby Basics			35,409	35,409	32,020
Mission Partnership Fund			2,222	2,222	2,222
Money Matters Fund			15,101	15,101	16,796
Organ			3,276	3,276	3,744
Children & Families Worker			1,185	1,185	3,812
Balances at 31 December	71,393	5,976	57,194	134,563	135,649

Approved on behalf of the PCC
CHURCH OF THE MARTYRS, LEICESTER.

Name: Bertin Hermo, Vicar

Date:

Church of the Martyrs, Leicester – Notes to the Accounts for the year ended 31st December 2022

Note 2:

Incoming Resources Detail	Unrestricted	Designated	Restricted	Total	Designated	Restricted	Restricted	PCC Total	PCC Total
	Church	Church	Church	Church	Hall	Money Matters	Baby Basics	2022 (£)	2021 (£)
	General Fund	Buildings	Ch&Fam						
		Tithe	Organ						
2a Voluntary Income									
General donations Gift Aid	28,929.23		1,715.00	30,644.23			190.00	30,834.23	31,127.84
Donations gross via CAF				-				-	-
Donations gross via PGS	60,378.89			60,378.89				60,378.89	58,475.45
Income tax recoverable on Gift Aid	8,614.80		942.72	9,557.52		10.00	110.00	9,677.52	10,792.00
Credit Card or online donations									
General donations (non Gift Aid)	5,112.38		280.00	5,392.38	2,070.00		6,000.00	13,462.38	11,998.82
Cash Collections	3,732.12			3,732.12			152.00	3,884.12	960.79
Special or one off Donations Gift Aid	41.00		2,435.00	2,476.00		40.00	525.00	3,041.00	7,200.00
One off and credit card Donations non Gift Aid	5,998.00			5,998.00		35.00	2,968.94	9,001.94	5,526.58
Grants & Legacies	3,087.00		8,500.00	11,587.00	2,667.00	3,500.00	26,148.70	43,902.70	51,054.19
Grants - IWC	11,302.94			11,302.94				11,302.94	5,323.26
Total	127,196.36	-	13,872.72	141,069.08	4,737.00	3,585.00	36,094.64	185,485.72	182,458.93
2b Investment Income									
Bank/CBF Interest	406.13			406.13				406.13	16.08
Total	406.13	-	-	406.13	-	-	-	406.13	16.08
2c Income from Charitable Activities									
PCC Fees (Weddings, Baptisms, Funerals)	428.00			428.00				428.00	891.00
Hire/Lettings of buildings				-	25,984.07			25,984.07	19,182.40
Trading Income and Cost Reimbursement	217.36			217.36			789.41	1,006.77	30.00
Parish Holiday				-				-	-
Total	645.36	-	-	645.36	25,984.07	-	789.41	27,418.84	20,103.40
2d Other									
Social and Fundraising Events				-			886.00	886.00	1,805.18
Miscellaneous Income				-				-	-
Insurance Claims				-				-	-
Total	-	-	-	-	-	-	886.00	886.00	1,805.18
Total Incoming Resources	128,247.85	-	13,872.72	142,120.57	30,721.07	3,585.00	37,770.05	214,196.69	204,383.59

Note 3:

Resources Expended Detail	Unrestricted	Designated	Restricted	Total	Designated	Restricted	Restricted	PCC Total	PCC Total
	Church	Church	Church	Church	Hall	Money Matters	Baby Basics	2022(£)	2021(£)
	General Fund	Buildings	Ch&Fam						
		Tithe	Organ						
3a Cost of Generating Funds									
Social Events, Envelopes, credit card fees	54.48			54.48	- 96.11		156.05	114.42	368.94
Total	54.48	-	-	54.48	- 96.11	-	156.05	114.42	368.94
3b Grants									
Tithes paid out		6,148.98		6,148.98				6,148.98	8,003.00
Other Donations	794.65			794.65		1,260.00	9,203.15	11,257.80	10,985.27
Total	794.65	6,148.98	-	6,943.63	-	1,260.00	9,203.15	17,406.78	18,988.27
3c Activities directly related to Church Work									
Parish Contribution	63,000.00			63,000.00				63,000.00	72,812.00
Remuneration Costs (inc temporary)	5,566.57		16,382.99	21,949.56	15,838.02		7,930.44	45,718.02	42,848.11
Clergy and Staff Expenses	1,023.05		116.28	1,139.33				1,139.33	1,500.57
IWC Staff and Event Spending	3,244.73			3,244.73				3,244.73	-
Intern Training and Accomodation				-				-	4,400.00
Mission: Children and Youth inc Holiday Club	911.87			911.87				911.87	1,154.11
Mission: Other events, Alpha etc	317.82			317.82				317.82	470.88
Staff Training and Conferences	2,598.00			2,598.00		613.43		3,211.43	1,400.00
Office: Photocopying, Broadband, stationery	2,236.96			2,236.96	255.28	727.93	1,356.14	4,576.31	2,683.68
External Printing, Publicity, Website	8,847.78			8,847.78	75.00		108.00	9,030.78	558.13
Consumables and Cleaning Equipment	610.51			610.51	1,497.42			2,107.93	1,547.04
Insurance Premiums	3,320.95			3,320.95	2,214.00	198.81		5,733.76	5,952.60
Fees: Subs, Licenses, Membership, PRS	1,105.28			1,105.28	402.76	1,272.10	300.00	3,080.14	2,519.01
Equipment: Computers, furniture etc	73.97			73.97		163.24	1,572.19	1,809.40	2,507.13
Equipment: Worship (PA etc)	33.00			33.00				33.00	-
Worship and Service Resources, Manuals, Books	2,668.71			2,668.71	12.82	56.50		2,738.03	1,559.96
Fixed Asset Depreciation	860.15	537.00	468.00	1,865.15				1,865.15	1,865.15
General Maintenance	4,747.43			4,747.43	7,888.37			12,635.80	13,012.44
Premises: Rental, legal and valuations				-			12,764.10	12,764.10	2,844.00
Utilities	11,406.54			11,406.54	10,397.80		1,803.61	23,607.95	7,890.45
PCC Expenses and Governance Costs	10.30			10.30				10.30	65.76
Major or Quinquennial Work				-				-	-
Bank Charges	224.85			224.85				224.85	247.80
Other Expenses				-		0.90		0.90	183.50
Total	112,808.47	537.00	16,967.27	130,312.74	38,581.47	3,032.91	25,834.48	197,761.60	166,622.32
Total Resources Expended	113,657.60	6,685.98	16,967.27	137,310.85	38,485.36	4,292.91	35,193.68	215,282.80	185,979.53

Notes to the Accounts for the year ended 31st December 2022

Note 4: For details of Fund transfers, see Note 4 on the summary SOFA page.

Note 5: Fixed Assets

Fixed Assets						
(a) Tangible	Electric Organ	A/V system	Sound Desk	Copier	Church Chairs	Total
Actual Cost						
At 1 January 2022	11,700	19,150	3,600	2,907	5,374	42,731
Additions						0
Disposals						0
At 31 December 2022	11,700	19,150	3,600	2,907	5,374	42,731
Depreciation						
At 1 January 2022	7,956	17,881	3,240	1,160	2,685	32,922
Additions	468	210	360	290	537	1,865
Disposals						
At 31 December 2022	8,424	18,091	3,600	1,450	3,222	34,787
Net Book Value at 31 December 2022	3,276	1,059	0	1,457	2,152	7,944
Net Book Value at 31 December 2021	3,744	1,269	360	1,747	2,689	9,809

Note 6:

Debtors consist of Gift Aid tax recoverable and general debtors (for example Hall users). The stated Gift Aid tax owing at the end of 2022 matches the tax claim made in February 2023.

Note 7: Liabilities consist of Agency collections (those collected for others but not yet paid over), invoices not yet paid, deposits held (including for the 2023 Church Holiday), and accruals.

The total Parish Contribution offer the Martyrs made for 2022 was £63,000, which was fully paid during the year.

Note 8:

(a) Salaries

During the year the PCC employed an Administrator, a Premises Officer, a Hall Cleaner, a Children and Families Worker, and a Baby Basics Manager. Currently the Administrator and Premises Officer roles are done by the same person, making a total of 5 employees at the end of 2022, who were all part-time. The payroll is administered by the Diocese of Leicester, and wages for all employees have had appropriate PAYE and NI deductions made. Pension contributions have been made for the Administrator and the Children and Families Worker; other employees were below the threshold for pension enrolment.

(b) Payments to PCC Members

A small immaterial portion of the expenses paid to the incumbent may have related to his services to the PCC. No other payment or expenses were paid to any other PCC member, persons closely related to them or related parties, except for direct reimbursements for items bought for the church.