

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BOSTON

England & Wales · Charity number 1138045

Details

Other names	PARISH OF BOSTON
Status	Registered
Legal form	Other
Registered	2010-09-15
Register	View on the Charity Commission register

Contact

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Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: THE PARISH OF BOSTON PROVIDES CHURCH OF ENGLAND RELIGIOUS SERVICES TO THE COMMUNITY WITHIN ITS PARISH BOUNDARIES.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£476,821	£532,923	-	-
2023-12-31	£519,608	£707,157	£648,372	9
2022-12-31	£1,679,847	£1,561,324	£825,576	8
2021-12-31	£706,048	£396,524	£732,303	6
2020-12-31	£822,458	£994,247	£392,943	8

Trustees

Name	Role	Appointed
Rev David Stephenson	Chair	2024-04-29
Adam Kelk		2016-03-14
Andrew Nicholas Jordan Elms		2021-05-30
Ashley Cooper		2020-09-06
CHRISTOPHER LADNER		2021-05-30
David Scoot		2014-04-29
GRAHAM STEWART-SMITH		2017-04-26
Granville R Paul		2018-04-16
Jayne Elizabeth Morris		2023-05-02
Jean Stewart-Smith		2025-05-18
John Lyon		2020-09-06
Kathleen Davey		2020-09-06
Marion Rose Forster Parish		2021-05-30
Paula Tamberlin		2016-03-14
Robert William Tamberlin		2016-03-14
SUE KIRK MBE MIHM		2016-03-14
Trevor Baily		2014-04-29

Accounts

THE PARISH OF BOSTON

A Place of Hospitality: A Place to Belong + A Place to Believe



ANNUAL PAROCHIAL CHURCH MEETING REPORT

**Sunday 18th May 2025, 1pm
St Botolph's Church**

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Minutes of the Meeting of Parishioners

28th April 2024, 1.00pm, Blenkin Memorial Hall

Revd S Clifton, Assistant Curate of the Parish of Boston, welcomed everyone to the meeting and led the opening prayers.

Election of the Parish Churchwardens

Four nominations had been received: Andrew Elms, Paula Tamberlin, Rod Paul and Bob Tamberlin. It was proposed by C Bartlett and seconded by T Baily that all four be appointed. It was agreed unanimously.

Revd S Clifton thanked our Churchwardens for being willing to undertake this important role in the life of our Church.

The meeting of the Parishioners was then closed.

Minutes of the Meeting of the Annual Parochial Church Meeting

28th April 2024, 1.10pm, Blenkin Memorial Hall

Revd Sally Clifton welcomed everyone to the Annual Parish Church Meeting.

Present: Revd S Clifton (Chair), A Kelk, J Stewart-Smith, G Stewart-Smith, M Haynes, B Charity, G Cooper, A Cooper, G Atkinson, C Davis, B Davis, S Kirk MBE, B Rathbourne, A Elms, C Ladner, J Lyon, I Thomas, R Paul, J Degg, P Tamberlin, B Tamberlin, D Scoot, C Bartlett, T Baily, D Williams, T Scoot

1. Apologies for absence

M Forster-Parish J Morris, A Sargeant, J Maddy, T Atkinson, W Green, K Lawson, P Lawson, K Davey

2. Minutes of the last APCM meeting held on 30th May 2023

Proposed: B Tamberlin

Seconded: B Charity

Unanimously Agreed

3. Matters Arising

No matters arising

4. Electoral Roll Report

Revd S Clifton gave thanks on behalf of the Parish for the work of J Maddy in her duty as our Electoral Officer. The Electoral Roll Report can be found in the report pack.

5. PCC Membership

Fr David Stephenson, C Ladner, P Kay, A Elms, P Tamberlin, R Paul, B Tamberlin, G Stewart-Smith, D Williams, T Baily, J Lyon, A Kelk, J Morris, D Scoot, M Forster-Parish, I Thomas, K Davey, A Cooper, J Maddy (ex-officio)

6. Presentation of the Annual Report

As the APCM Report had been circulated prior to the meeting, Revd S Clifton went through the report, highlighting key points.

Assistant Curates Report Revd S Clifton thanked everyone who had provided support throughout the vacancy, especially the Ministry Team

Boston RoadHOG Report	T Baily reminded the meeting the handover of the new bus would take place on 11 th May at the Rugby Club, all are welcome! Also there has been a change since the report was submitted in that the Tunnard St. carpark stop has had to be suspended as the Borough Council have introduced a height barrier which prevents the Bus from entering
St Botolph's Report	Revd S Clifton commended the team for the huge amount of work it takes to keep the building open. There have been many lovely, positive comments about how well the church is used and the great welcome they receive from the staff & volunteers
Director of Music Report	J Lyon thanked St Thomas' for enabling live music to continue and their continued support generally
Boston Foodbank Report	Revd S Clifton highlighted the gap between donations and users resulting in shortfalls of some goods. She asked people to continue to support the Foodbank to help those less fortunate in our community. Your prayers are encouraged
St Botolph's Sanctuary Guild Report	Revd S Clifton thanked the members of the St Botolph's Sanctuary Guild for the beautiful flowers provided throughout the year. T Scoot proposed a vote of thanks, seconded by J Degg with all in agreement.
	Revd S Clifton continued, thanking the flower team at St Thomas' Church (M Taylor, K Davey & A Cooper) for their work too.
St Botolph's Community Garden	If you have not already, please do go and experience the garden. The team have done a fantastic job.

7. Presentation of the Annual Accounts

C Ladner presented the fully audited accounts.

The accounts have shown a -£59,000 deficit for the year. The parish is solvent due to its reserves, but this can not continue. The majority of this deficit has been caused due to a large increase in the utilities – c.£55,000 and £81,000 on gas and electricity respectively. Not only has the cost started to reduce, but the amount used is through good management of lighting and heating when necessary.

Unfortunately, the Parish Giving Scheme is still not having the uptake it should. We have had a few people pull out of the scheme which is disappointing. This method of giving is the best way to give your gift to the church. The scheme enables us to budget against the money we are expecting in and avoids long gift aid claims as they do that on behalf of the Parish. Please do pick up an application form or speak with C Ladner to sign up or to find out more information.

The Gift Shop / Refectory has seen a 15% increase in income through 2023 with 2024 already beating the previous years figures. The profitability has gone up, providing an important income to the Parish.

The current 2024 budget is to breakeven which will be possible with tight controls on spending.

Members in the meeting then asked several questions, which C Ladner answered.

Q. Are we using more energy than previous years or is it purely the cost increasing?

A. No, we aren't using any more than previous years. The supply cost has increased, as it has for everyone. Through being wise stewards of the energy we use, this figure has already started to fall through 2024.

Q. What are the barriers to people signing up to the Parish Giving Scheme?

A. We are unsure, but if you hear of any when chatting to others then please let a member of the Ministry Team know so we can try and overcome them. Even £5 per person, per month would help enormously.

Q. Are we exploring the options of contactless giving?

A. Yes, we are awaiting the Diocese of Lincoln to confirm the date of delivery of a contactless donation machine.

Q. The wage bill looks quite high?

A. It does when put together in the accounts, but 90% of the cost is met through various grants.

The meeting thanked C Ladner for his time and effort in getting the accounts together.

8. Appointment of Auditors

C Ladner proposed the Parish continues to use the services of Moore-Thompson as our Parish Auditors. This was seconded by T Scoot and unanimously agreed by the meeting.

9. Any other business

There was no other business

10. Date of the next PCC Meeting to be confirmed

The meeting was then closed in prayer.

Signed.....
Rector of The Parish of Boston

Date.....

Parochial Church Council Report

Members of PCC include: Fr David Stephenson, C Ladner, P Kay, A Elms, P Tamberlin, R Paul, B Tamberlin, G Stewart-Smith, D Williams, T Baily, J Lyon, A Kelk, J Morris, D Scoot, M Forster-Parish, I Thomas, K Davey, A Cooper, J Maddy (ex-officio)

The PCC met in January (St Botolph's), April (Zoom), June (Blenkin Memorial Hall), July (St Thomas'), September (St Thomas'), November (Blenkin Memorial Hall).

The PCC have a set agenda which includes; Finance & Governance, Safeguarding, Time to Change Together, Appointment of our new Rector, Music Report, Ministry Report, Activities & Events Report, Towns Deal Funded Projects Update and a Fabric Report. Meetings have been held in St Thomas' Church, St Botolph's Church and online, via Zoom.

At our first PCC meeting, Mr Graham Stewart-Smith was re-elected Lay Chair, Mr. Chris Ladner was re-elected Treasurer and Mr. Adam Kelk was elected Secretary & Safeguarding Officer.

As per Church Representation rules, one third of the PCC will retire at the 2025 APCM. There will be 4 vacancies. Nomination papers can be obtained from the Parish Office.

A set of approved minutes can be obtained by contacting me via pcc@parishofboston.co.uk.

Adam Kelk
PCC Secretary

Electoral Roll Report

2025 is a full renewal year which means all members must re-apply for membership or else their names will be deleted. The Church Electoral Roll is the basic list in every parish of all those entitled to vote on elections within the Church of England. Those entitled to have their names on this roll must be 16 years of age or more and they must reside in the relevant parish or be regular worshippers in church whose roll they wish to join. Joining the Electoral Roll opens the way for greater involvement in the life of your Church, at deanery, diocesan and national levels as well as being entitled to vote at the Annual Parochial Church Meeting.

The Electoral Roll stood at 107. Following the complete renewal it now stands at 104.

If you need to check to see if your name is on the Roll, or require an application form, please contact the Parish Office to obtain one. I would encourage all those who regularly worship in our parish to join.

Jayne Maddy
Electoral Roll Officer

Safeguarding Report

The PCC takes very seriously the requirement to safeguard children, young persons and potentially vulnerable adults who attend any activity organised by the church. Accordingly, it continues to actively monitor the application of the Dioceses Safe Church policies and procedures. The PCC have adopted the House of Bishop's Safeguarding Policies and Practice Guidance, copies of which can be viewed in the Parish Offices. These documents are updated regularly and re-adopted by the PCC every year.

Part of this monitoring process involves an annual Diocesan self-audit. Each year all Parishes are required to complete a self-audit and submit the results to the Diocesan Safeguarding team. The audit goes through all sectors of parish life, ensuring that safeguarding principles are applied and best practice is used. The results are on based on Red (not compliant, will need actioning as soon as possible), Amber (partially compliant, need further work to get to green) & Green (fully compliant). I am pleased to report that we were Green throughout. This promotes good practice and also ensures that we are doing all we can to protect our most vulnerable in society.

All persons who have direct contact with groups who are identified as being vulnerable, and are classed as leaders, are required to obtain a clear Disclosure and Barring Scheme (DBS) report and these checks are renewed every 3 years. Detailed records are kept and confidential documents are filed in a locked facility. Risk assessments are completed when hosting activities and events which includes Safeguarding. Our volunteers are offered basic Safeguarding training which is provided by the Diocesan safeguarding team. It is also a requirement for all members of the PCC to undergo a basic level DBS in their role as trustees within 3 months of them being elected or the expiry of their training.

Most of the time at church we are like a big happy family. However, even in very happy families, people can have a bad day and even people we know and trust can upset us. We want to help everyone have good days all of the time. We try to make sure that people who have jobs in the church always behave well and in a way that is helpful to you. We never want anyone or anything in the church to frighten you, confuse you or worry you. It is important that you tell us if something is upsetting you or if you are feeling worried about something that's happening or something somebody is doing. We have specially trained people who you can talk to and who you can ask for help. These people are good at safeguarding. This means they look after everyone's safety. Caring for people is a very important part of our Christian life.

The people who can help you are our Rector or the Parish Safeguarding Officer. You can contact the safeguarding officer, Adam Kelk, via adam.kelk@parishofboston.co.uk or our Rector, Fr. David Stephenson, david.stephenson@parishofboston.co.uk. If you wish to speak to someone outside the church you can contact the diocesan safeguarding team – their contact details are safeguarding@lincoln.anglican.org. There is also information on the Diocesan website about other places where you can get help or advice.

Adam Kelk

Safeguarding Officer

Deanery Synod Report

The elected representatives for the Parish of Boston are: Polly Tamberlin, Chris Ladner and Adam Kelk.

Deanery Synod met on 29th February (Holy Trinity), 18th June (Kirton Parish Church) and 16th October (Holy Trinity).

Deanery Synod meets to receive report on Diocesan Synod, the Deanery Pastoral Committee and Standing Committee. For the third year running St Botolph's hosted a Deanery Advent service.

It is important to note that Deanery Synod is the legal entity recognised by the Church of England and as such the Deanery remains as the Holland Deanery, including Society parishes.

Elections

June Orford was elected as Deanery Treasurer, Chris Ladner was elected as Lay Chair and Mike Sharp as Secretary.

Pastoral Committee

The Pastoral Committee met formally to discuss the vacancies at Kirton/Algarkirk, Friskney/Wrangle/Old Leake and the Sibsey and Brothertoft Group.

Safeguarding

The Diocesan Safeguarding Team continue to review and strengthen existing procedures and all parishes should ensure they continue to be aware of all who require training.

RoadHOG

The RoadHOG Youth Project continues to operate at many stops in and around Boston. A newly refurbished bus was commissioned on 11th May 2024, and the old bus after many years of faithful service, retired. The bus now stops at 10 locations over a two week cycle. A new stop has been established in Wyberton. The bus is also welcomed at schools during the year. During 2024, 3703 visitors were welcomed onboard which is an average of 309 young people a month.

The bus hopes to provide a safe and warm place for children (ages 8 to 15) to gather and participate in games and crafts, and to provide a safe space for the children to talk privately and pray with team members if they so wish. Members of the teams prayed with 84 young people and held 12 significant conversations during 2024. These are conversations that we believe may change the course a young person's life and set the seeds of a faith in God. The stops are occasionally visited by PSCOs as part of their community relation role

Trevor Baily continues as team leader at the Fenside stop. During 2024 Fenside typically welcomed 9 to 18 young people aboard the bus. Wendy Green attends both the Fenside and the Sibsey stops. Visitor numbers at the Sibsey stop range between 3 and 12. David Scoot is a member of the Fishtoft team where between 6 and 12 young people regularly visit.

The RoadHOG team wish to thank all who have supported the project. Should any one wish to join the project as a team member, please contact Trevor Baily.

Deanery Partnership Report

LMP SOUTH	LMP NORTH	
Boston, St Botolph	Holy Trinity, Skirbeck	Key Mission
Wyberton	Fishtoft (St Nicholas)	Local Mission
Boston, St Thomas Frampton St Mary, Frampton St Michael & All Angels Donnington, Sutterton, Swineshead, Wigtoft	Butterwick, Freiston, Leverton, Friskney, Old Leake, Wrangle Sibsey Holland Fen, Kirton Holme	Community
Boston, St Christopher Bicker Algarkirk	Brothertoft, Langrick, Wildmore Carrington, Frithville, New Bolingbroke	Festival

Pilgrim Local Mission Partnership (Society Parishes, under the care of the Bishop of Richborough)	
St Nicholas, Skirbeck Kirton	Local Mission
Fosdyke	Community

Local Mission Partnership South:

Fr David Stephenson, Revd Mark Williams and Revd Canon Sudharshan Sarvananthan (Rural Dean) make up the ministry provision for LMP South.

Local Mission Partnership North:

The hope is that this LMP will continue to have 3 stipendiary clergy, although the pledges at the moment mean that there is the expectation of only 2 posts being funded. Revd Andy Higginson, Revd Marc Cooper and members of Holy Trinity currently cover ministry provision in the LMP North. Holy Trinity, following Revd Lis & Ian moving to pastures new, are expecting to appoint a new priest in 2025.

Pilgrim Local Mission Partnership - Richborough (The Society) Local Mission Partnership:

It was announced that Fr Paul Norwood would be licensed as the new priest of The Society churches within the Deanery Partnership. Kirton, Fosdyke and St Nicholas form part of the wider Society LMP which covers the entire Diocese. Fr Paul's licensing took place on 19th January 2025.

Other updates:

Since October 2022 the Partnership Dean and Lay Lead have been attending joint days meeting with those from other Deanery Partnerships. It has been helpful to hear what is happening in other places, although all the contexts are very different and there is no "one size fits all" answer. Boston DP has made all the pledges and a start has been made by most churches towards fulfilling them.

The Diocese will be requesting all churches to look at their current Covenant Pledge and propose how much they will be able to give in the next 1-3 years. This exercise enables the Parish Support Office to budget against a realistic figure as well as helping to shape the deployment of ministry.

Adam Kelk and Carol Acheson, Parish Safeguarding Officers for the two Key Mission Churches, have held their first meeting of Parish Safeguarding Officers in the Deanery. Through this forum it is hoped there can be a mutual support in fulfilling their duties and highlight any training provision needs. Following the first successful meeting, it is hoped the group can meet again following all APCM's being completed to see what training is required and where. The group will then contact the Diocesan Safeguarding Team to provide the necessary training.

Mission Enabler (volunteer post): David Acheson (Holy Trinity) continues in this role for the Boston DP.

DP Administrator: At the beginning of 2024, Nikki Jackson decided to step back from her role as Deanery Administrator. Nikki shared this role with Jayne Maddy. In December this part-time, Diocesan funded post was advertised and Carol Norwood was successful. Carol and Jayne work together to share news, collate data and keep Deanery records for meetings etc. These roles do not replace administration arrangements in individual parishes, but it provides a more centralised administrative base across the two LMPs and support for all those involved in ministry both lay and ordained.

“If you love me, obey me; and I will ask the Father and he will give you another helper, and he will never leave you. He is the Holy Spirit...” John 14:15-16

St Thomas' Church Report

St Thomas' Church

Church services have continued to follow the same pattern each month, Congregational, Eucharist, Morning Worship, Eucharist with the fifth service in a month being a united service. There is a midweek Eucharist on a Thursday and Morning Prayer on a Saturday. We hold regular Compline services alongside St Botolph's. Thank you to the choir and Anthony who help lead our services. We added an extra service on Christmas Eve for the first Communion of Christmas, this was well attended and appreciated.

We've had a number of weddings and funerals throughout the year and baptisms take place on the second Sunday of the month as well as baptism preparation mornings three times a year. The church has been visited by St Thomas primary school and St George's Preparatory school to hold services including harvest and carols.

The church is decorated with flowers at Harvest and Christmas by Ashley, George, Kathy, Trevor, Maureen, Edna and Judy as well as St Botolph Sanctuary Guild. We also had a big clean in November. We have refreshed the notice boards and opened up the space as you enter the church to be more welcoming.

St Thomas was the venue for the parish radical welcome course.

St Thomas wives group meets in the hall once a month with a regular attendance of 18.

We held our annual Spring and Advent fairs which raised over £2750. Both fairs were supported by the local community with the Spring fair taking place on the church lawn as well as the hall. Thank you to Trevor Baily who organises these events as well maintaining the outside areas of the Church particularly the lawns and hedges.

We are thankful for the Parish staff and ministry team who cover the administrative duties, the printing and purchasing of consumable supplies.

St Thomas' Church Hall

Regular weekday hirers include Tai Chi, Pilates, NHS Diabetes, Boston Health Walkers and Slimming World as well as regular weekend hiring for parties.

In addition to these a group of volunteers from St Thomas congregation offer a welcoming space for the local community. These are all offered free of charge, although most people that visit the sessions give a donation which alongside grants help us to maintain these facilities. On a Tuesday we offer a Parent and Baby & Toddler group (with between 3 and 12 children attending at a time). This is followed by a community lunch which serves between 24 & 30 each week, most of these people staying to play scrabble or dominoes afterwards. On a Friday there is a social with coffee and cake, again playing scrabble, dominoes or chatting.

Polly Tamberlin

Churchwarden

St Botolph's Church Report

2024 has been another incredibly busy year for St Botolph's, with yet another record breaking year for the number of visitors we have welcomed through our doors. The figures are listed further on in this report, but it is important as ever to thank our incredible team of staff and volunteers who make all that we do possible. We have, as a team, worked incredibly hard to ensure that the message gets out that we are a Place of Hospitality: a Place to Belong + a Place to Believe. All that we do is for the mission of the Church to bring people closer to God.

Our fantastic team of staff and volunteers show that whatever the challenge, our team rise to the occasion and achieve an incredible level of quality and professionalism – something we are known for, both locally and throughout the county.

When reviewing our year, it would be impossible to list every single activity or event which has taken place, but below are some of the highlights.

Families & Children

St Botolph's offers a wide range of activities and events for families and children. Not least of these being our regular Fun @ the Stump! days. Our Fun @ the Stump! events have gone from strength to strength. We host our family fun days on Thursday through school holidays between 10.30am and 2pm. A special thanks to Julie who marks them in her calendar and volunteers her time to enable families to have free fun. We have had fantastic feedback from those who attend, welcoming something free for children to do in the often long and expensive holidays. Our sessions consist of garden games, arts & crafts, trails and fun – with the added Disney music thrown in too! Literally hundreds of children have attended these sessions through 2024 and all have had a thoroughly enjoyable time.

Our Lego Club has celebrated its third year of regular meetings on the first Saturday of each month. The concept is simple – thousands of Lego & Duplo bricks are on offer with a theme each month for children (and adults!) to let their imaginations go wild. Our sessions attract anywhere between 10 – 40 children to each session.

Our work within scouting has continued, although not at the same rate as in previous years. The main focus of these visits has been to help them achieve their 'My Faith Badge'. We have welcomed beavers, cubs and scouts into St Botolph's to explore our faith more and to tour the building. We have explored bible stories, how we practice our faith and most have paid to place a brick on the Lego model.

We continue to engage with our local schools with several classes coming into St Botolph's, both via organised tours and self-led tours. With the curriculum including faith, place and community, schools value being about to use our space to put their learning into practise – bringing their learning to life. This is a particular area for growth into 2025 as the need for our schools is there.

Since 2016 we have hosted an entire year group from Kirton Primary School for a full day at St Botolph's. Our partnership continues to be strong with them booking in for 2025.

During the summer holidays we worked with the Boston Foodbank to deliver 'Kids eat free!' enabling over 200 children to pick up a simple picnic lunch everyday through August. We received an incredible response to this initiative with parents commenting on how the school holidays can be expensive – especially those who will not get free school lunches. A local market trader

donated all the fruit for the initiative with the rest being covered via a grant through the Boston Foodbank.

A lot of our events and activities aimed at families and children are free. We believe that all should be able to engage with them. They do, however, see an increase in footfall which results in an increase in sales via our Refectory, Lego Build, Tower Climb and Gift Shop, along with general donations and votives.

Festivals and Markets

2024 saw us working with Boston College to host our very first Boston Food Festival. This event saw students from the college design the publicity, take part via demonstrations and engage with their community. We are grateful to the College for their operational support in delivering this festival which saw in excess of 5,000 people visit St Botolph's in 2 days. With thanks to Fr David for supplying a vintage Grey Ferguson Tractor, which was very popular, alongside the Minion character who walked around taking photographs with visitors! We hope to bring the Festival back each year.

Our Craft Markets continued through 2024 with four taking place, one in each quarter. Our Christmas Market is the smallest of the year due to space owing to us also hosting the Borough Council's Christmas Tree Festival. We are incredibly lucky to have an extensive list of market traders to call upon when the time comes often meaning we do not need to advertise for stall holders. We have an incredibly loyal group of stall holders who look forward to being with us each time. Our thanks goes to Jayne Maddy for her impeccable organisation and Jayne Morris for creating our trader list and being on hand at each market.

Exhibitions and Demonstrations

St Botolph's welcomed the Boston Nurses League in 2024 for their first Boston exhibition of the work of the Nurses League in Boston. This fascinating insight into nursing in Boston was well received by our community and we hope to work with them again in the future to bring the exhibition back again.

We continued to work with the Lincolnshire Guild of Weavers, Spinners & Dyers to develop their offer to the community of Boston. Historically the Guild joined us for one-off events or stand-alone exhibitions. We now welcome the Guild to St Botolph's during most school holidays. They have a fascinating exhibition, demonstration and kits available for people to have a go. Our thanks go to Jayne Porter & Anne Boggis for their care and commitment to sharing their craft. Both Jayne and Anne also give their time each November to assist in putting our knitted poppy display up, something which never fails to attract people during the season of remembrance and provides a powerful backdrop to our commemorations.

Boston Art Group joined us once again for their summer exhibition and sale. This celebration of local artists is always a delight, showcasing local artists in our iconic space. The group also very kindly offer a 20% commission on all pictures sold during their exhibition.

Hire of the Building

2024 saw us push out further as a space organisations and companies can hire. This is a guaranteed income for the Parish and an important source of income.

The Health Walkers continue to meet on a Tuesday morning in our space, meeting to register before their walks and coming back together afterwards for drinks, biscuits and fellowship afterwards. The Boston: St Botolph's Group is now the largest on their books throughout the Borough of Boston.

Boston College approached us to host their Graduation again in 2024, the third year running. Following a change in award body from Lincoln to Derby they felt they wanted to host their very own graduation ceremony so that loved ones could be involved rather than having to travel to Derby. The students from Boston College parade from the Sam Newsome building through the town into St Botolph's for the formal ceremony. Following the graduation, the students, families and friends take photographs and enjoy a drink in the grounds of St Botolph's. It is an absolute privilege to host this incredible event for our town. The College also have the bells, an organist and this year paid for St Botolph's Sanctuary Guild to arrange two pedestals.

The performing arts and art & design students from Boston College brought their annual showcase back to St Botolph's for the 4th year running. The students exhibit their work for 5 days in St Botolph's, with an evening event for loved ones to visit outside of working hours.

Our relationship with the Boston Sinfonia continues to hold strong with them hiring St Botolph's 5 times a year for their performances. The orchestra rehearse on a Friday evening before their performance on either a Saturday evening or a Sunday afternoon. The Sinfonia regularly attract an audience of 150+ people with St Botolph's offering refreshments preconcert and during the interval.

G4 came back for their fourth year as part of their Christmas tour in Cathedrals and historic spaces. St Botolph's is the only Parish Church they have on their tour. We have a really strong relationship with the members of G4 and their team, with them commenting that they look forward to the Boston date on their tour in particular. Not only do we hire the building but we also offer a full bar service to the 680+ people in the audience. This is always a terrifically busy event, but always enjoyable.

2024 saw St Botolph's welcome the County Groups concert from the Lincolnshire Music Service. This concert is the finale of a week-long residential the children have in Repton. We are delighted that they received such a welcome and great hospitality that they booked for 2025 with a view to St Botolph's being their regular concert venue.

The Butterfly Hospice hired St Botolph's twice in 2024. Once for their celebration of 10yrs of care event and their Light Up a Life event. Both were well received by our community.

Through 2024 we have sought to streamline how organisations hire St Botolph's via our booking form. We have also tried to standardise the hire fee of the building, although we do look at each hire on a case-by-case basis to ensure equity. St Botolph's champions the use of live music, is committed to safeguarding procedures and good governance. This is all achieved through the introduction of a thorough booking form.

Volunteers

The Parish is blessed with an incredible number of people who give freely of their time. Our volunteers are the heartbeat of our operations in St Botolph's with us being unable to offer what we do without them.

Caz Harvey, as Volunteer Manager, leads our volunteers through inductions, training and reviews. We have a very robust volunteering procedure now which ensures that, not only are we adhering to what we need to, but our volunteers feel valued. Caz is a real asset to our team and I know is very much valued throughout the Parish.

We have a very dedicated, loyal and committed group of people who turn up each week to help run our operations. As in previous years we have welcomed new volunteers to the team and said goodbye to those who have retired or have found employment. As is the case with most organisations who depend on a volunteer team, we are always in need of more volunteers, so if you can give any time, whether a regular slot or more ad hoc, please contact Caz Harvey via caz.harvey@parishofboston.co.uk or contact the Parish Office.

Commercials

In 2024 our main two commercials (Refectory & Gift Shop) have provided much needed income to our Parish. We continue to develop what we offer to attract repeat custom and new audiences.

The Refectory has continued to go from strength to strength. The operational, day to day running, continues to be solely down to our volunteers. We operate two menus through the year - Spring/Summer, Autumn/Winter. I oversee the menu, ordering and governance whilst Caz Harvey oversees the training of our volunteers.

The menus have proved popular, with a steady increase in regular, weekly, customers. Our coffee is supplied by a local supplier who deals with fair trade coffee and most of our food offering comes from Pilgrim Foodservice & Tesco. This enables us to meet the standards expected of a food outlet. I'm pleased to say that through the hard work and dedication of our volunteers, we were awarded a 5* rating once again. Our team are also able to host afternoon teas and buffets which have been received well. 2024 saw the introduction of baguettes, salads and jacket potatoes as regular items on the menu. We offer soups in the Autumn/Winter and are looking to further develop our salad offering for our Spring/Summer menu in 2025. The Refectory is now seen as a real community asset with not only regular custom but also being used as a place for people to hold business meetings.

Our Gift Shop has struggled in comparison to the Refectory but still remains the main place both locals and visitors shop for unique Boston souvenirs and gifts. The Gift Shop is solely run on volunteers with my oversight of ordering. Volunteers and staff suggest new lines dependent upon what is requested by our visitors. We are looking to expand our range of gifts to attract more local buyers. Our online Gift Shop continues to receive several orders a month, mainly due to being the only online outlet for the Boston Monopoly game.

St Botolph's Tower Climb

The Tower Climb is always a popular attraction and over the last year we have had no problems with visitors climbing the tower. The tower climb really depends upon the weather owing to the health and safety protocols. Our Gift Shop volunteers operate the Tower Climb process, signing them in, taking payment and explaining the rules in place to keep them safe. The process has enabled us to continue to keep people safe whilst allowing them to climb without a guide. People travel to Boston to experience the spectacular views from our iconic tower.

Big Lego Build

The Lego Build has really grown in the last 12 months. With thanks to the dedicated volunteers who help; Rod, Jan & Graham. Our volunteers on our Lego are an asset to St Botolph's, not only to help build the model but they are also a constant presence helping with enquiries and generally welcoming visitors. The Lego Model was purchased to help fundraise for our Children & Community Outreach.

Each brick costs just £1 to sponsor, so please do support our project. We have reached many milestones through 2024 as we came to the final layer of the nave and chancel. We hope that 2025 will bring the completion of the tower and, with a big push on donations, completion in 2026. Bricks/modules of the model can be sponsored to celebrate or mark a special time. We have had very generous donations in previous years for wedding anniversaries, birthdays and memorials. Please speak with Rod if you are interested in helping us out to reach our final target of 100,000 bricks.

Other events & Activities

May 2024 saw the Ingram Memorial space welcome the Boston Hanseatic League Group host their international Hanse Day. This incredibly important day highlights our shared history and the importance Boston had on international trade.

We have hosted a number of musical events through 2024, which are covered in the Director of Music report. But these events are important in the life of St Botolph's in promoting professional, high quality music to our community and offering something that is not readily available in the area. Events we have hosted include the London Bach Choir, Stile Antico alongside our regular concert series to name just a few.

How can we not mention the night that everyone in our town talks about – our disco nights at St Botolph's with local legend Steve Greenhough. These nights attract hundreds of people into our space to dance the night away in the safety of our building. Our incredible team of staff and volunteers step up to assist with setting up, crowd control, bar work and then the tidying up again. All this happens within the space of about 4 days with Sunday morning looking as if nothing ever happened. My thanks go to our incredible team who are a well-oiled machine and just get on with their duties! Each of these events has shown c.£2,000 profit – so not only are they encouraging our community to engage with us but also help with our finances too.

We have built a relationship with Carlton Road through their participation in our annual Big Sing programme, with thanks to John Lyon. This has developed into St Botolph's hosting their annual Christmas performance to parents and carers, alongside their end of year assembly too. These events are a real delight as we welcome hundreds of children with their loved ones to St Botolph's.

Christmas at St Botolph's

2024 saw a change in days for the annual Christmas Festival in Boston, from Thursday-Sunday to Friday-Sunday. The usual Thursday celebrations and town Christmas light switch on moved to the Friday evening to allow more of our community to engage in the event. St Botolph's once again took a significant part in the festival with community singing groups being staged in our space and St Botolph's hosting the town's Christmas Tree festival. We also hosted a face painter and both St Thomas' and St Botolph's Sanctuary Guild had stalls to raise much needed funds. On the Saturday of the festivities we hosted our Christmas Craft Market. All this resulted in 5,500 people

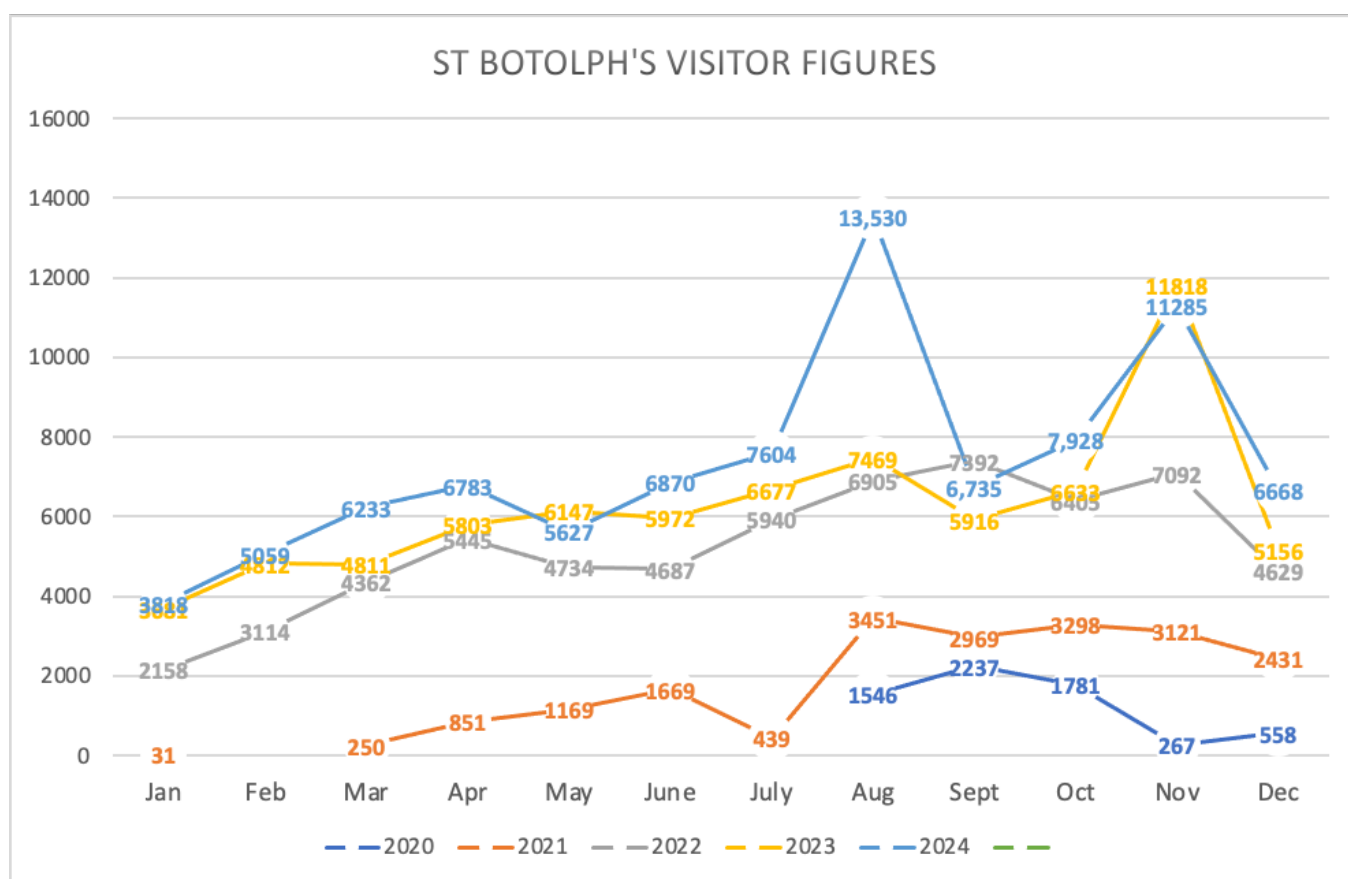
visit St Botolph's. This all had a very positive impact on our Refectory, Lego Build, Gift Shop and Tower Climb.

As always, local organisations and community groups approached us to host Christmas events and services. These included; the Boston District Scout carol service and the David Ross Educational Trust service of lessons & carols amongst others.

Our November and December in The Parish of Boston is always a hectic time of the year with thousands engaging with us and our buildings welcoming many new people through our doors.

Visitor Figures / Graph

Our Welcome Desk volunteer hand click each visitor in. The figures below do not include our events where there are restrictions in place i.e. ticketed events, nor does it include most of our services. As you can see, we have had another increase in the number of people visiting St Botolph's in 2024.



	2020	2021	2022	2023	2024
Jan		31	2158	3681	3818
Feb			3114	4812	5059
Mar		250	4362	4811	6233
Apr		851	5445	5803	6783
May		1169	4734	6147	5627
June		1669	4687	5972	6870
July		439	5940	6677	7604
Aug	1546	3451	6905	7469	13530
Sept	2237	2969	7392	5916	6735
Oct	1781	3298	6405	6633	7928
Nov	267	3121	7092	11818	11285
Dec	558	2431	4629	5156	6668

Total	19679	62863	74895	88140
Increase from Previous year		43184	12032	13245
		219% increase	19% increase	18% increase

Thank you

I would like to finish my report by thanking all of our amazing, dedicated and valued volunteers without whom we would not be able to offer any of what we have this year. Our volunteers are the backbone of our Parish and without them we wouldn't be able to engage with our community. We hope that all of our events enable our community to experience the love of God and encourage them to explore their faith.

Adam Kelk

Head Verger & Commercial Manager

Director of Music Report

As ever, we have enjoyed a busy year of music making in the Parish of Boston. The musical offer that music colleagues provide in church remains at a very high standard and we have continued to broaden our community musical outreach, in line with our mission to make music inclusive and accessible to all who would wish to explore and develop their skills.

Parish Choir

The adult division of our parish choir remains a strong ensemble, although numbers are smaller than they were. Recently, David Wing has made the decision to retire from the choir, which leaves us with four men on the back row, alongside our four alto voices. David arrived in the choir in 1957, making him the current longest serving member. We give thanks for his service to God and music in this place and wish him a happy retirement.

In spite of the smaller number, we remain able to sing music in worship of a high standard, tackling pieces which are challenging, and which support our aim to sustain a choral tradition which has been a core part of our parish traditional worship style for centuries. Consideration must now be given to consider how we continue to sustain and develop our adult line. Skilled adult readers and singers do not seem to be plentiful in the Boston area, however, we need to make the effort to seek them out!

The choir have given some outstanding performances through the year, often being incredibly busy during key festivals. A highlight of the year was the All Souls' service, where the adults and teenage voices sang Durufle's beautiful setting of the Requiem Mass. It was good to be able to welcome Jeff Makinson from Lincoln Cathedral to accompany the service.

Chamber Choir

The chamber choir has continued to provide an alternative ensemble to the main, core adult line, singing music that often requires additional preparation and individual rehearsal. I have introduced additional rehearsals into the schedule for chamber choir members this year, to help us to manage the challenge of the music better. These have been well-received and will continue to form part of the rehearsal schedule in the year to come.

Junior Choir

Membership of the Junior Choir remains stable with 17 choristers currently singing regularly. We have recently welcomed a new chorister from Carlton Road Academy, as a result of his participation in the Spring Big Sing. He has already settled into rehearsals and seems to be very excited about being a member of the choir! The junior choristers are incredibly committed to their duties, performing in church at least twice each month and, attending rehearsals regularly. Thanks should be offered to parents who bring their children to rehearsals and services each week. It is always good to see parents stay for our morning service and hear their children leading worship.

This coming term, choristers will be working on medal progression activities and our three probationer choristers will be looking to progress to becoming full choristers. Our choristers enjoy playing an active role in worship, reading the lessons and leading intercessions. This is an excellent way to allow them to interact with the church community.

The return of Choir Club after a protracted period of absence has been a welcome addition to our weekly schedule. The club provides a wonderful opportunity for choristers to socialise and have

fun together after rehearsals. The recent donations of cards and games to play have been really well received and choristers have been making full use of the new activities on offer!

A recent visit to the Kinema in the Woods to see Paddington in Peru (a Christmas Reward Trip) was very well received by choristers and parents. It is good to be able to reward our choristers for their hard work and dedication to the choir.

Junior Choir are in need of more rehearsal time to ensure that we get the most out of our choral singing. This is an area under consideration for the year ahead.

B-16 Choir

Our teenage chamber choir continues to thrive, with fourteen members currently rehearsing with us on a regular basis. It is always good to have the teenagers singing in church. They have led services alone this year for the first time and have also sung alongside our junior choristers and our adults. They have become very capable singers and given that for a number of members, this was their first experience of a choir, they have developed into a very good ensemble. There is further work to be done to secure commitment to service singing. The draw of part time work can be an obstacle for many members and therefore it can interfere with availability. By being part of the choir, our teens are learning a wide range of music but are importantly, learning so much about what it means to make a commitment and also how important it is to be professional in your communications, when you cannot attend. There are many life lessons being learned through choir and this places additional value on the ability for teenagers to become members.

Additional work needs to be done to try to recruit new members from schools which currently don't engage with our offer. This is the challenge for the year ahead.

Choral Scholars

Our choral scholars have each received £400 for their commitment to choral singing in the parish. The scholarships are able to be given thanks to successful funding applications to the Williamson and the Ouseley Trust. A recent application has been made again to the Ouseley Trust to support the continuation of choral scholarships in the future. The scholars have each reported back on the impact of the scholarship, all citing the value of being able to sing here alongside skilled adult voices, as well as being able to access repertoire that cannot be accessed anywhere else locally. They have all been incredibly positive about their experience as scholars.

Organ Scholarships

Thanks to a successful bid to the Laughton Trust, we were able to secure funding to offer our first ever Junior Organ Scholarships in the Parish of Boston. Publicity and application forms have been completed and the scheme is due to launch in May 2025. Anthony Baldery will be delivering organ tuition to the scholarship holders, who will begin to play for some worship once they have reached a suitable standard of performance. The ability to offer organ scholarships to state educated students in our area is significant and is providing access to an amazing opportunity to enter a world which is so often exclusively populated by children who are fortunate to receive private schooling.

Choral Bedesmen

There has been no personnel change in the line-up of Bedesmen this year, who continue to sing as a 4-part ensemble as part of the choir, but also on their own. The Bedesmen have led worship, including choral evensong, providing opportunities to explore different repertoire and singing styles. I am grateful for the Bedesmen (and ex Bedes) who continue to provide a core ensemble of singers, as the role has done for centuries.

Community Choir

The community choir continues to enjoy strong membership, and Anthony is working well with them to cover a range of musical content and repertoire. The choir have performed in the parish, supporting worship at St Thomas' and here at St Botolph's. In addition, they have also sung in concert and are scheduled to be part of this season's lunchtime concert series. The Blenkin Hall has given the community choir a secure and well-equipped place in which to rehearse, which helps them to feel able to achieve a good standard of singing. Members speak positively about the enjoyment of singing in the choir and it is good to see people engaging with the musical offer that the parish provides.

Assistant Organist

David Shepherd retired from his role as Assistant Organist after 20 years in post. A farewell gift and celebration were provided, where it was good to be able to thank David for his contribution to music here. David remains available to play for occasional services.

As a result of David's retirement, we were able to advertise the vacancy and then after a successful interview, appoint Anthony Baldery to the position of Assistant Organist. Anthony is helping to deliver live music for worship at St Thomas' as well as supporting worship at St Botolph's. As part of Anthony's role, he is delivering some individual singing tuition to teenage voices and will be delivering the organ scholarship programme once recipients have been selected.

Anthony has delivered some primary school workshops as part of his role, delivering preparations for a Christmas performance at Swineshead, St Mary's Primary School. He also delivered the Spring Big Sing project to Swineshead and Sutterton schools, allowing them to participate again this year.

Recently, Anthony has been appointed as the Musical Director of the Boston Choral Society, bringing the choir back under the direction of one of our parish musicians. As a result, they have returned to Boston to rehearse and meet in the Blenkin Hall.

St Thomas'

Margaret Lee retired after many years of service as organist at St Thomas' Church. I should like to thank Margaret for her commitment to playing the organ and wish her a happy retirement. Anthony Baldery now plays for services at St Thomas' as part of his Assistant Organist role, where he works with the choir members to promote live music. Anthony has recently introduced some changes to the sung eucharistic setting in Lent, which have been positively received. Thank you to the members of the choir at St Thomas' for your commitment to singing there each week and helping to lead music in worship.

Project Funding

After the successful submission of a report on the development of music in the parish, we were granted the third year of funding from the Bishop's Transformation Fund. The money received supports the provision of the Director of Music's salary and allows us to offer the range of musical outreach that we engage with across a year. We will be looking to apply for additional funding for the next three years, to support continued growth in our musical provision in the years ahead. It was disappointing to be refused funding from the Cathedral Music Trust this year, over a technicality in the application process, which wasn't clarified until after the submission deadline. It is hoped that we may achieve a successful outcome in this year's round of funding.

Chorister Tuition Programme

Six choristers receive individual tuition as part of our Chorister tuition programme. Other choristers have expressed an interest in the scheme, but time constraints prevent further expansion at the moment. A donation of a set of Melodicas has been received, which will allow choristers to learn keyboard and breathing skills via a separate activity which will be launched in 2025.

Choral Resources

The parish received a very generous gift from Wallis Fox to provide a set of bespoke choral folders for choir use. The folders are hand made by a British company and feature our parish logo as well as an inscription on the back, in memory of Peter Fox and his unmatched years of service to God and the choir. The folders were dedicated at a special evensong service and have been in use since.

An anonymous donation was received to complete the furnishing of the Song School. A set of 40 foldable chairs and trolley were provided which are in use at weekly rehearsals. The chairs provide comfort for our singers during rehearsals but also, due to their lightweight build, along with the music stands help to maintain the flexibility of the Song School space.

Spring Big Sing 2025

This was our third annual Spring Big Sing and the largest we have undertaken to date. It was wonderful to welcome seven primary schools to the project and also the Skegness Grammar School Choir, alongside our full Parish Choir to present a spectacular evening of music. This year, the chosen programme of songs was the most adventurous to date and included works from across 800 years of musical achievement. The schedule of sessions is gruelling in the Spring Term, with each school receiving ten sessions to learn ten songs. Chosen works included Zadok the Priest, O Fortuna, Summer is Icumen in amongst others; each with a significant level of challenge. The children sang all the songs with enthusiasm and gave a wonderful performance to a full church of parents, family members and teachers. The Spring Big Sing is our largest community outreach activity in the year and so it is especially good to witness how positively the event is received.

DRET Work

I continue to provide two days of teaching time each week to Skegness Grammar School through the Musician In Residence programme. I work with individual students and also train the Grammar School Choir, Magnus Sonus. The school is a very positive place to work and I have been able to support a number of students in their performance, listening and composition work. The students are perceptive and keen to improve their skills and knowledge, listening carefully to constructive comments.

As part of my role, I have supported students in delivering concert performances as individuals and as members of ensembles. This year, I have accompanied and directed at six school concerts, in addition to a range of external events. I led the school choir in a performance at the DRET Schools' Music Festival in Nottingham's Albert Hall, with the choir performing in St Barnabas' Cathedral and working with Pete Letanka. The choir also delivered a performance at the Grimsby Auditorium alongside the BBC singers, where I was praised for the quality of the preparation of the pieces. I also led the pit orchestra for the school's own production of School of Rock, by Andrew Lloyd-Webber, helping to direct rehearsals and prepare pupils for the performances.

At Christmas, the choir participated in a Grand Georgian Christmas performance in Hull Minster, alongside other singers and the Gabrieli Consort. This was a prestigious event where the choir performed well under challenging circumstances.

I have attended Choral Professional Development sessions with Charles McDougall at Charnwood College, Loughborough, to support my work with the school choir and our choirs here. The relationship that we enjoy with DRET through the programme is very positive and valuable to the parish. The income received helps to support my post but additionally, there are a significant number of opportunities to work alongside some key professional musicians, where valuable experience and sharing of ideas can take place.

Lincolnshire Schools' Festival – Lincolnshire Showground

In September, I led a series of workshops at the Lincolnshire Schools' Festival at the Lincolnshire Showground. I worked with 16 school groups over two days, teaching children the importance of story telling and singing in worship. The pupils and teachers responded positively to the workshops, where they learned about breath control, warming up the voice and how to project their sound. The schools that I worked with this year were not local to Boston and so there was no opportunity to recruit choristers, which was a shame.

Concerts and Performances

The summer lunchtime concert series took place last summer and featured a wider range of instruments and voices than the previous year. The attendance at the concerts was stable, although it would be good to see numbers increase. The musicians and singers who come to perform are generous with their time and talents, often donating their skills for free. The concerts are subject to charges from the PRS and so it is increasingly challenging to make a profit from them, which is a shame. The concerts are an important vehicle for performers and also for sharing the experience of hearing live music in a wonderful setting. In addition to the summer series, we had a short series of autumn concerts, including wonderful performances by excellent musicians, including Dr David Hill. It is good that we are able to attract such high-profile musicians to perform here.

A number of evening concerts took place, including Organ Fireworks in November, which was well attended and a visit from a trio of young opera singers, who gave a memorable performance in the nave.

Stile Antico, a professional chamber ensemble, gave a stunning concert of early music, which was attended by a large audience. This concert was made possible by a generous anonymous contribution to cover costs.

Maintaining quality in performance standards

All our musicians and singers in the parish work hard to maintain high standards of musical performance. Many hours of collaborative and independent work go on behind the scenes to ensure that the music we offer in worship and in concert is the best it can be. Part of our success in achieving the standards which align with our historic choral tradition lies within the ability to provide live music for each service. We have always enjoyed live music at St Botolph's but, thanks to the support of musicians in the team, it has been possible to ensure that all worship across the whole parish has been accompanied live across the year. I am pleased to have received the support of the PCC, who voted to support the promotion of live music not only in worship and our own concerts, but also in performances given by others who use our church buildings and for occasional offices, where it is preferable to use a live musician wherever possible. As so many churches nationally no longer have the facility of live accompaniment and

where children in our schools rarely hear a real musician play, or sing at all times to backing tracks, the work we are undertaking in our parish and with our respective partners to preserve the best qualities of live performance is essential in maintaining high standards and sharing skills which inspire others and provide opportunities for education and enrichment.

Instrumental resources

The organ in St Botolph's has required some additional attention this year to keep it operational. The coupling between the blower fan and the motor was badly worn after over 80 years of service and so had to be replaced with a modern alternative, designed and fitted by Stephen Lemming. Further work was carried out to the blower starter mechanism by James Richardson-Jones, who replaced a circuit board in the blower control, which had been causing the organ to fail to start and even to stop mid-performance!

Later in the year, we were advised that the swell organ concussion bellows had burst and needed to be re-leathered. The bellows were removed and sent to Durham for repair. Their failure would have caused a huge wind leak and rendered part of the organ unplayable. The repaired concussion was re-installed before Easter.

The swell organ, which sits at the top of the organ chamber has suffered over winter from the effects of the central heating and the exceptionally dry weather outside. As a result, the responsiveness of the key action has become uneven and some stops fail to function when they are drawn. We are advised that this part of the organ has not received any significant attention since before 1920 and so is now due restoration.

In spite of ongoing maintenance and issues that have arisen, the organ remains fully functional and one of the best instruments in the UK. Thanks to our regular tuning visits, the organ remains remarkably stable and therefore in the best condition to support our choral tradition.

The organ at St Thomas' is in very poor condition. A tuning visit this year highlighted leatherwork in a fragile state on the reservoir, a completely worn-out key action, where the bushings have worn clean away and an infestation of live woodworm in the pedal pipes of the bourdon rank. One pedal pipe has been stopped up with a rag to prevent its continuous sound and a sticking note on the keyboard division has been investigated and repaired by me. An effort is underway to locate a replacement organ for St Thomas', which may form part of our Music Appeal focus. As organ scholars will receive tuition at St Thomas' it is important to find a solution which provides an instrument that is reliable and positive to play.

Volunteers and Support

Such a huge programme of activities could not happen without the support of volunteers who make up our choirs and who undertake additional roles. I would like to thank Tim Atkinson for his preparation of our monthly Compline services, Cheryl Davis, for her huge commitment as choir librarian, a role that has expanded dramatically, as our choirs have grown. Finally, I would wish to thank Sian Wenninger, who helps me to look after our junior choristers and without whom, we would not be able to easily meet together to rehearse, enjoy club and prepare for Sunday worship. Our choirs do a tremendous amount to enhance the life of our parish, through worship, through their roles as ambassadors and through their support of our youth ministry to the children and adults who sing in our choirs. I would like to thank all choir members for their continued support of our living choral heritage.

In conclusion

The parish through music undertakes an enormous amount of pastoral, mission and educational work each year, supporting children, teenagers and adults and providing opportunities for each to share and explore their talents both individually and collectively. The work of our choirs is precious, They support our worship in our parish, performing an enormous range of music from across a wide repertoire, supporting a living choral heritage whose heartbeat is as strong as it has ever been. Where so many parishes have lost their choirs, ours remains a strength. The community outreach through music has expanded significantly and developed. As a result, it is now larger and having a greater impact than previously. I believe that we are working hard to make the most of our choral heritage and resources, to create a living tradition that is beautiful, challenging spiritually uplifting and that works hard to bring out the best in the people who engage with the opportunities it provides.

John Lyon*Director of Music*

Building Projects and Fabric Report

St Botolph's Fabric Report

Lamps have been replaced in all light fittings throughout St Botolph's, however during the maintenance a stone slab was broken. This was replaced using Ancaster stone and paid for by the Restoration Trust.

The taps in the toilets were replaced with push button ones which has resulted in a greatly reduced water bill.

We have made some progress with regard to the gutters and rain goods as per the requirements laid out in the quinquennial inspection. We will have to have some minor roof repairs on the roof of the Ministry Office in 2025.

A huge amount of repair and maintenance work is carried out by volunteers particularly Peter Mills and Trevor Baily. They continue to save the parish a lot of money and do an excellent job. They have recently repaired the font and are in the process of repairing the large oak door into the ministry office.

We continue to monitor the stonework and particularly the salt levels and repoint as needed.

The five yearly fixed electrical testing is also due at St Botolph's in 2025.

St Thomas' Fabric Report

St Thomas' quinquennial is due in 2025. Following this we will source quotes for the plaster work that is required from conservation companies.

St Thomas' Church and Hall have had their electrical testing completed and are up to standard following some remedial work.

We are looking at what improvements can be made to St Thomas' Hall.

St Christopher's Church

Following the mutual surrender of the lease of the back of the building to Lincolnshire County Council we have now placed the property up for sale with several interested parties looking to purchase it.

St Botolph's Library

The Library continues to be a great success with people visiting on a daily basis. The additional visitor numbers have helped increase the footfall of St Botolph's by 18% to 88,140 visitors throughout the year. Local schools and Boston College are regular visitors, and the library is currently being used as a revision space for students from Haven High. I recently presented a paper to Lincoln College, Oxford, on the Library and the positive impact the project has had in opening up the library and transforming it into a more accessible, environmentally controlled, space which has not only preserved the precious collections but also opened new avenues for research and exploration. This has allowed scholars and enthusiasts alike to delve into the rich

tapestry of history that the library holds. Contact has also recently been received from the University of Nottingham Special Collections Library who are keen to collaborate on projects including learning lessons from our own project and developing workshops to teach students.

St Botolph's Lighting Upgrade

We had hoped, at this stage, to have appointed a contractor for the lighting as per the project brief. The lighting controls were intended to be connected to equipment supplied by Lite IP, however following extensive discussions and a number of technical queries – particularly around the lighting manufacturers specified – Lite IP have concluded their equipment is ultimately not suitable for this project. Their primary concern is latency, which they believe could cause the lighting control system to feel slow or unresponsive. After dedicating considerable time to evaluating the situation, they have decided to withdraw from the project, citing concerns that the end result may not meet client expectations. To avoid any further delays, we have now engaged Synapsys Solutions as an alternative controls partner. A site visit with a view to tender is planned for 2nd May 2025.

Blenkin Memorial Hall

The Song School is now home to five choirs of all age ranges and abilities and has recently become the base for the Boston Choral Society. The BMH project has enabled outreach into our community, one such programme being the Spring Big Sing 2025 which saw seven schools take part, an increase on previous years. We've continued to build and develop our links with local schools, both primary and secondary. The Song School will soon be launching a Junior Organ Scholarship Programme. This is a very positive and exciting venture, which will give state school students the opportunity to learn how to play the organ.

The BMH continues to be used by companies and organisations as well as private individuals. We have recently hosted East Midlands Railway, and the Lincolnshire co-op are using it as a training facility

Chris Ladner

Resources Manager

Boston Foodbank Report

Overall, 2024 saw a marked decrease in the number of items donated to the Foodbank. While the last quarter looked healthy, with the help of the Reverse Advent Calendar initiative and Harvest Festival celebrations, we ended the year 2.3% down when compared with 2023.

Conscious of the decline of goods being donated, we have introduced or renewed initiatives to raise the awareness of the lack of donations whilst ensuring we receive the items we are short of.

The Reverse Advent Calendar was a new initiative introduced in December 2024. We encouraged individuals and businesses to donate an item a day through Advent, delivering the goods to the Foodbank in readiness for Christmas. It was well received and increased donations of items we were in need of, we shall therefore be promoting this again in 2025.

New Foodbank Donation points have been purchased and placed in local churches, schools and community centres. It is hoped that, along with those in our local supermarkets, it will be another way to increase donations and promote the work of the Foodbank.

The Foodbank have reached out to the local news outlets; the newspapers and radio. This saw an immediate, but not sustained, increase in donations being placed in the local supermarket donation points. We hope to have a more regular presence through 2025 to ensure we keep the momentum going.

Another way in promoting the work of the Foodbank has been through attending St Botolph's Craft Markets, highlighting the good works on the Boston Foodbank Facebook page, visiting local schools to present in their assemblies and undertaking food drives in ASDA and TESCO. We have also been fortunate to be the local chosen charity of Boston Downtown.

We continue to develop partnerships with local businesses to encourage them to choose the Foodbank as their charity and highlight the work we do.

Partnership working has been a real asset in 2024 with Boston Seeds donating each month along with the promise of continuing this through 2025. The Lincolnshire Co-op donated £1,000 worth of gifts for children at Christmas providing gifts for 150 young people. We also thank Lidl (Neighbourly) for their support in assisting the delivery of the toy drive too.

We were fortunate to receive a large donation of £1,500 to purchase meat vouchers from a local butcher. The local butcher, who wishes to remain anonymous, very generously added an extra £100.

Unfortunately, the demand on the Foodbank continued to increase in 2024. As already stated, the level of donations received has dramatically decreased. We were in a fortunate place, following a successful Trussell Trust grant, we have been able to purchase food. We purchased 16543.6kg at a cost of £26,190.33. Sadly, this one-off grant may not be repeated which means we need to continue to create new ways in highlighting the need of the Foodbank.

The Boston Foodbank operates with 3 members of staff; Foodbank Manager, Deputy Foodbank Manager and Warehouse Coordinator. We rely heavily on our loyal team of volunteers, without whom the operation would not continue. We also have a resident financial inclusion advisor from

Citizens Advice, with access to specialist advice helping clients with welfare and benefits, and debt, and a housing advice and advocacy service at Centrepont Outreach.

The Boston Foodbank believes in an holistic approach, encouraging our users to seek the support that is in place to help them. Most of these roles are supported by Trussell Trust grants which we are seeking to reapply for and look for alternative funding streams to keep these vital services available for our users.

The Foodbank contributed towards providing free lunches for 352 children throughout August last year in collaboration with St Botolph's Church, at a cost of £244. This initiative was to help families through the school summer holidays, particularly due to the ongoing financial crisis.

We are so fortunate to have a loyal, committed team of volunteers but we are always seeking more to help! Particular roles being sought are; assisting with publicity, fundraising and collection point drivers. If you can give some time, please speak with Caz Harvey to receive an application form.

Working with our partners, highlighting the need within the community and ensuring people are receiving what they should, we hope to be in a better position in 2025.

Bob Taylor

Foodbank Manager

BOSTON FOODBANK

2024

4476

People have been helped

+11%

Increase in demand from
2023 to 2024

GOODS DONATED BY THE
COMMUNITY

25,627.8kg

Thank you to anyone
who donated

GOODS GIVEN OUT VIA
FOOD PARCELS

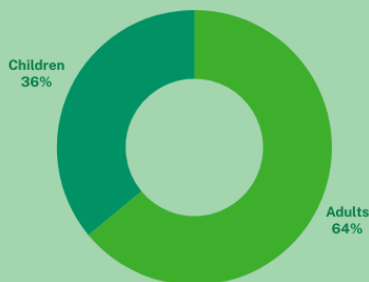
38,978.8g

Stock purchased to top up
donations 13,351kg

CHILDREN : 1611

ADULTS: 2865

TOTAL : 4476



CHRISTMAS TOY DRIVE

150 CHILDREN

HAD A TOY TO OPEN AT
CHRISTMAS

We need your help to keep this vital service going
for those most vulnerable in our community.

You can donate money via www.parish-of-boston.org.uk/donate or food via our food bins in
your local supermarket.

Thank you in anticipation for your generous
support.

DONATING MORE...

£1.000 WORTH OF BUTCHERS
VOUCHERS WERE GIVEN OUT IN
DECEMBER 2024

 **Boston
Foodbank**
Together with Trussell

Tel. (01205) 310929 | Address. 1 Wormgate, Boston. PE21 6NP. | Email. admin@parishofboston.co.uk
Website. www.parish-of-boston.org.uk | Facebook. [@bostonstump](https://www.facebook.com/bostonstump) | X. [@stump_boston](https://twitter.com/stump_boston)

St Botolph's Church Sanctuary Guild Report

It was another busy year for the dedicated members of the Sanctuary Guild. Due to rising flower costs, it was agreed that the monthly allowance be increased to £25 per arrangement and the number reduced to two pedestals and a nave altar arrangement. Flowers are provided by the Guild every month of the year except during Lent and Advent.

Loved ones were remembered at Christmas and Easter with lilies and seasonal flowers using monies generously donated by family and friends. The church looked magnificent for both festivals. Memorial pedestals were gifted for three members of the congregation who passed away during the year. A leaving gift of flowers was given to Revd Sally Clifton.

The Guild was pleased to arrange a pedestal of carnations and orchids to welcome Fr David Stephenson to the parish at the end of April. The costs were met by two donors. David has joined the Guild and kindly provided the sherry at the meeting to wrap the tombola prizes for the Christmas Fayre. It was a very jovial meeting, enjoyed by all.

A pedestal arrangement of red, white and blue flowers was provided at the font, together with a map of the beaches and a small bowl of wildflowers to commemorate D-Day 80 in June. In July, a large rose and lily arrangement was done for a wedding, which needed two people to carry it to the reception. In October the Guild was delighted to be asked to arrange two pedestals for the Boston College Graduation Ceremony in the church.

Tombola stalls were held in June and November to raise much needed funds. The income from the stalls was boosted by the sale of homemade marmalade, decorative tins and plants. A total of £535.80 was raised.

The Sanctuary Guild was delighted to welcome two new members to swell the ranks into double figures. Neither member had any experience of arranging so training has been given to both and they are now on the rota to arrange flowers.

Monies raised from arranging flowers for wedding, funerals, baptisms and other occasions enables the members to decorate the church throughout the year to THE GLORY OF GOD.

We are always looking for people interested in flowers or learning how to arrange flowers. Beginners are always very welcome and full tuition will be given. Please contact: Karen Lawson, Chairman 01205 364709 or Jean Stewart-Smith, President 01205 723030 or the Parish Office.

Karen Lawson

Chair of the St Botolph's Sanctuary Guild

Community Garden Report

The Community Garden has continued to grow and blossom into a wonderful area of peace, calm and sanctuary in a busy town centre. The puns are all intended.

Following on from the 2024 report, we now have a fantastic greenhouse in the garden, all built by a tradesman who gave his time for free. The greenhouse has been used extensively during the past year, by schools, scouting and volunteers. The children all sowed many seeds, with almost all of them germinating, even though they hadn't marked up what was in what pot! The seedlings were then planted into the beds, and as a result, we had some very pretty flowers that the bees have loved, which then pollinated the other seedlings. These turned out to be runner beans, and we had a very abundant crop of beans. Fay, our main volunteer was very impressed with the beans, as the plants grew better and produced more beans than hers at home she said. The beans were subsequently given out with the Foodbank bags, the initial vision of the garden starting to come to fruition.

The pond which the F.E.A.T.H.E.R.S. teens group dug out and planted up has thrived during the year, attracting lots of insects, which again, are pollinating the pond plants. It is very well established now, and I do keep checking to see if we are getting any frogs or newts – none yet though sadly.

We had a wonderful group of volunteers from National Grid, who came in and painted the back fence on a rather blustery day. They did a great job, and it is now looking much smarter. Fay dug out and planted a border in front of the fence, which is now looking beautiful, with spring bulbs and plants in full bloom.

Later this year, the Co-op will be coming along with a working party to do their Green Space Community Initiative project work. They will be helping Fay with moving a couple of the compost bins into the area behind the 'dead hedge' border, painting a bit more of the fence and if they have time, sanding down, repairing and painting the wendy house in the children's area. They are definitely going to have a busy day.

Centrepont Outreach are going to continue to come along and use the garden on a weekly basis, to do arts and crafts, games, reading, weeding or just sitting and enjoying the garden. This all helps with mental health issues and stress and gives people a chance to sit together in a relaxed atmosphere, in beautiful surroundings.

To help combat the excesses of the British weather, we have had funding to buy a gazebo for the garden, and had our logo put on it. It has been used during the open Saturday mornings where we have had to sit under it to shelter from the rain during Lego club, as well as sit under it to keep out of the blazing sun, also during Lego club! Schools and Scouting are continuing to use the garden, and all the children have said they really enjoy being there and just playing, which is what a garden should be used for.

A special mention must go to the main garden volunteers, Fay Huggins, Richard Bell and Peter Mills who between them have transformed the unloved space into the wonderful facility we now have. If anyone would like to have a look at the garden to see if they fancy spending a few hours a week sitting there, please let me know. If we get volunteers to be 'in charge' for half days, we can then open up to the community, which was the vision at the start of the project.

Jayne Maddy

Project Lead for the Community Garden

5th Boston (St Botolph's) Scout Group Report

Scouting in Boston continues to thrive and grow, enabling the young people of Boston and the surrounding areas to gain skills for life in an exciting and safe atmosphere.

The links with St Botolph's and Scouting remain strong, thanks to the way we all work together. Last December the annual Scouting and Guide Carol Service was held in the church, with a wonderful service lead by Fr David. There was lots of great singing and lots of laughter, and all the young people thoroughly enjoyed it.

In April 2024 the St Georges Parade was held in the town, with scouts and guides marching from the Central Park to St Botolphs with flags held high, followed by the St Georges Day service, once again lead by Fr David. Another great success, with all the different sections and age ranges enjoying and joining in.

In April 2025, St Georges Day was slightly different, with a Day of Celebrating Scouting being held at Haven High School, and Fr David attended to lead the prayers, and hand out some well-deserved awards that our young people had earned during the year. Thank you, Fr David, for helping out and joining in.

In March, the District Cubs held their Stump Hike morning, using the church as the starting and finishing point for a clues hike around the town. It looked like chaos as all the District Cubs descended on the church with their parents, however once the parents left and the Cubs were put into their groups and sent on their way clutching their clues papers, peace once more reigned in the church! Well, until they all arrived back again at lunchtime with their completed clues papers. The winning team were able to add a brick each to the Lego, which they found very exciting.

The Community Garden has been visited several times by local Cubs, they do seem to love pulling weeds up and using a wheelbarrow.

The Cubs are once again going to be camping (freestanding tents) in the church for a night in June – an exciting evening of activities, followed by not much sleep!

The Scouting leadership team send a huge thank you to all at St Botolphs for making the young people and their leaders so welcome whenever they have an activity at the church. We hope that by working together the link between Scouting and St Botolphs will continue to thrive and grow even stronger.

Jayne Maddy

Assistant District Commissioner, Boston District Cubs

PCC of the Parish of Boston
(incorporating St Botolph's, St Thomas' and St Christopher's)
CHARITY COMMISSION REGISTERED NO: 1138045

STATEMENT OF ACCOUNTS

for the year ended
31st December 2024

PCC of the Parish of Boston
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for the year ended 31st December 2024

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PCC of the Parish of Boston
Reverend's Report
for the year ended 31st December 2024

Dear Friends,

Aim and Purpose

The Parochial Church Council (the PCC) of the Parish of Boston has the responsibility of cooperating with the Incumbent, Fr David Stephenson, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. As well as the church buildings, the churches of St Botolph (Grade I listed) and St Thomas (Grade II listed), the PCC is also responsible for maintaining St Thomas' Church Hall and the Blenkin Memorial Hall.

Objectives and Activities

The PCC seeks to offer opportunities for as many people as possible to share the worship of the Church within the traditions of the Church of England. As part of the Inclusive Church network of churches, the Anglican Society for the Welfare of Animals, the Prayer Book Society, and the Major Churches Network, the rich inclusivity and breadth of the Gospel is recognised, honoured and promoted through the priorities of welcome and hospitality. Worship is largely traditional in style, embracing the choral tradition of the Church of England, but also recognising the ministry and witness of authorised lay ministers who lead God's people in worship and prayer and undertake some of the parish's funeral ministry. The PCC promotes an inclusive and accessible baptism policy welcoming families of all kinds, from all kinds of backgrounds, heritage and traditions. The worship of the Church is embedded in prayer, reflected in the Daily Office which is said corporately. The gathered community is encouraged to work at deepening spirituality and understanding by participating in study courses during the year.

To support the ministry and mission of the Church, the PCC undertakes, promotes and supports a variety of commercial and fundraising activities throughout the year. It also promotes and provides opportunities for social engagement, well-being, interaction and support for vulnerable people in the parish and wider community. To further the work of the Gospel, the PCC works in collaboration with Trussell to provide, run and manage the Boston Foodbank, serving those experiencing poverty by providing food parcels and signposting to other support agencies. The parish has very close connections with Centrepoin Outreach in Boston, members of the parish being trustees, supporting the homeless, rough sleepers, and migrant members of the local community. The Rector is an ex-officio trustee for local charitable trusts which seek to support the under-privileged and promote the Christian faith.

Based in St Thomas' Church Hall, the PCC supports families and children with a weekly Toddler Group and those in isolation with weekly lunches and social activities.

Both church buildings, primarily for the worship of God, are also utilised as venues for social and cultural events, including concerts and recitals, festivals, award ceremonies, presentations, meetings, children's activity sessions, heritage events and craft markets. The PCC promotes both church buildings as places of welcome and safety.

The Incumbent's Report

I am grateful to those who have supported the ministry and mission in the Parish of Boston over the last year. Not least, at all, amongst these, includes Rev'd Sally Clifton who, during her time as Assistant Curate in the parish, shared the pastoral and spiritual care of parishioners. It was Sally who prepared the last report, in the absence of an incumbent. The parish was fortunate to have a priest-in-residence during vacancy – a blessing most parishes do not have. Sally moved from the Parish of Boston in the middle of 2024 to take up her first living in the Woodhall Spa and Bain Valley Groups of churches. My incumbency began at the end of April 2024 and the remainder of the year was a learning curve, on all sides, and a period which saw grounding, development and the beginnings of some new priorities and projects.

The Parish of Boston operates in a way unknown in the vast majority of English parish churches. Whilst the PCC with the incumbent has overall responsibility for compliance and governance, ensuring that the aims and purposes of the parish are always foremost, in front of them is a great number of other people, staff and volunteers who, together, enable the wheels of the parish to turn, and keep turning.

PCC of the Parish of Boston
Reverend's Report
for the year ended 31st December 2024

The work of the Gospel of Christ is of one body but many members, each essential in its efficiency and output. The Gospel call to repentance is one of turning more and more towards God, giving back to God what we have each been blessed with, dedicating each day our lives in the service of the Church, and witnessing to God's love to the world through acts of service, sacrificial living and openness to the work of the Holy Spirit. During my time as Priest-in-charge/Rector (designate) this has been my call to God's people in the Parish of Boston. To be a Church truly inclusive means welcoming those with whom we may not agree and ensuring that any who are called have opportunities to share in the leadership of the Church. No voice should ever feel unheard, whatever language it uses.

St Thomas' Church and its community have continued with a worship pattern of lay-led worship alternating with Eucharistic services. There have been united services at St Thomas' including the Patronal Festival as well as 5pm Compline services for saints and feast days. The appointment of Anthony Baldery as Assistant Organist to the parish has equipped the church with a permanent organist following the retirement of Margaret Lee after many years' faithful service. The regular fairs, groups and lunches have met and taken place during the year and the Hall was hired by several groups and families for private events. The volunteer community, overseen by Churchwardens Polly and Bob Tamberlin, help the church building to remain open and in good order, hospitality and engagement to be active and God's presence in the Church to be visible in that part of the parish.

St Botolph's functions on several different levels with record visitor numbers during the year in the region of 88,000. It is seen as the civic heart of the town and is the space many turn to for life and community events. St Botolph's could not function without its commercial and grant-funded income, nor without its use as a commercial venue. These income streams, each carefully considered by the core management team, never deflect from the overarching aims and objectives of the parish, nor do they interfere with the worship of the Church. We regularly receive very positive feedback from members of the public when they visit or attend services and/or events. They share common amazement and wonder at the scale and beauty of the church building but, perhaps more significant than this, they comment on the friendliness of staff and volunteers, a willingness to chat, listen, explain and help and the sense of feeling both safe and welcome. This is perhaps more important than ever in the present time where Boston continues to receive unfair and unfavourable press, and where the national and local political scene continues to shift to deny rights and standard of living for many of those for whom St Botolph's is home and sanctuary. We continue to be an inclusive place of welcome where any may find a home.

The reports presented to the 2025 APCM will cover significantly more ground than this brief introduction allows. What we shall hear and read is the story of God's Church alive and at work in this parish, of people's faith commitment realised in daily living, and of the desire to celebrate God's blessings and work in the parish. We shall hear, also, of the desire to continue to grow and flourish under the guidance of the Holy Spirit which, I earnestly pray, will help us bear much fruit in the name of the Lord.

As we look into 2025, we can continue to feel optimistic that, no matter what the media wish to portray, Boston continues to be a town where people witness to the saving love of our Lord Jesus Christ, and a diverse population who support and care for one another as good neighbours who live together in relative peace.

May God bless you all.

.....
Rev. David Stephenson
Trustee

Date:

PCC of the Parish of Boston
Legal and Administrative Information
for the year ended 31st December 2024

Rev. David Stephenson - Chair (Appointed 29/04/2024)

Rev. Sally Clifton (Resigned 7/07/2024)

Jayne Elizabeth Morris

Andrew Nicholas Jordan Elms

Chris Ladner

Marion Rose Forster Parish

John Lyon

Kathleen Florence Davey

Isobel Thomas

Ashley Cooper

Granville R Paul

Graham Stewart Smith

Robert William Tamberlin

Adam Kelk

Paula Tamberlin

Sue Kirk MBE

Trevor Baily

David Scoot

Registered Office

1 Wormgate

Boston

Lincolnshire

PE21 6NP

Auditors

Moore Thompson

Bank House

Broad Street

Spalding

Lincolnshire

PE11 1TB

Bankers

Lloyds Bank

51 Market Place

Boston

PE21 6NQ

PCC of the Parish of Boston
Trustees' Annual Report
for the year ended 31st December 2024

The Trustees present their report and financial statements for the year ended 31st December 2024.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2015 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

The PCC of the Parish of Boston (hereinafter - the PCC) is a registered charity (charity registration number 1138045) which provides the Church of England religious services to the community within its parish boundaries.

The charity was registered with the Charity Commission on 15th September 2010.

The PCC is controlled by its governing document, the Parochial Church Council powers measure (1956) as amended and church representation rules.

The Trustees who served during the year and detailed on the charity information on page 1.

Recruitment and Appointment of New Trustees

New Trustees are recruited by advertising and recommendation. Current Trustees vote on the new Trustee applications at Board Meetings. Ideally the Trustees would like to keep a balance of skills and experience on the Board.

New Trustees are encouraged to familiarise themselves with charity laws, the financial reports of the PCC and to attend Trustee meetings and other events.

Organisational Structure

The PCC is managed by a Board of Trustees which is responsible for overseeing the financial and operation direction of the PCC. The Board is responsible for ensuring that all recommended financial controls have been considered and introduced and they meet on a regular basis.

Objectives and Activities and Public Benefit

The main objective of the PCC is to provide Church of England religious services to the community within the Parish of Boston as well as promoting in the ecclesiastical Parish the whole mission of the Church.

The objectives are set to reflect the Church's faith and community aims. Each year the Trustees review the objectives and activities to ensure they continue to reflect the aims of the Church. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The Trustees are highly conscious of the need to provide the best possible public benefit in line with Charity Commission guidance and consider that the charity does this.

The charity has undertaken various activities described in the sections below during the year to implement these objects in line with the PCC's current development path. These activities also provide support for the public benefits that the charity provides.

Related Parties

Transactions during the period with trustees and any other related parties are detailed on note 15 of these financial statements.

Risk Management

The Trustees have a duty to identify and review the risks to which the PCC is exposed and to ensure appropriate

PCC of the Parish of Boston
Trustees' Annual Report
for the year ended 31st December 2024

Fundraising

The charity does not carry out significant fundraising activities.

Achievements and Highlights for 2024

Through consultation our congregations have agreed that The Parish of Boston hopes to be known as a significant Place of Hospitality. A place where the hospitality of God can be encountered by all; for people who visit every day, people who may visit once in their lives, for the young and old, worshippers and pilgrims, historians and tourists. We are a united parish which includes St. Botolph's, St. Thomas' and St. Christopher's.

Inspire - " The Life Long Learning Project "

The Library

The library continues to be a great success with people visiting on a daily basis. The additional visitor numbers have helped increase the total footfall of St Botolph's by 18% to 88,140 visitors throughout the year. Local schools and Boston college are regular visitors, and the library is currently being used as a revision space for students from Haven High.

The Foodbank

The Foodbank continues to be an important part of our mission and outreach service, The services provided which include professional advisors for debt and housing are exceptionally important with the continuing cost of living crisis by providing those in need in the local community three days' nutritionally balanced emergency food and support to local people who are referred to us in crisis. We remain committed to being part of the nationwide network of foodbanks working to combat poverty and hunger across the UK.

Community Garden

The Community Garden has continued to grow and blossom into a wonderful area of peace, calm and sanctuary in a busy town centre. It is used by a wide range of community organisations, Centrepont Outreach, Schools and Scouting and the F.E.A.T.H.E.R.S. teens group amongst other. Volunteers have come from the Co-op Green Space Community Initiative and the National Grid as well as many individuals.

Blenkin Memorial Hall

The BMH continues to be used by companies and organizations as well as private individuals. We have recently hosted East Midlands Railway, and the Lincolnshire co-op are using it as a training facility.

The Song School Is now home to five choirs of all age ranges and abilities and has recently become the base for the Boston Choral Society. The outreach programme which the BMH project made possible culminating in the Spring Big Sing 2025.

Financial Report

The financial performance of the PCC for the year ended 31st December 2024 is detailed on pages 11 to 32 of these financial statements and the Trustees are pleased with the performance during the year.

Continued high costs for utilities continued to impact on our expenditure and poor weather affected revenue from tower climbs. Revenue from visitors through donations and votives is continuing to recover to pre covid levels. The commercial activities and events showed a strong recovery and have given a good base to build upon for 2025 and allow us to build a sustainable future.

PCC of the Parish of Boston
Trustees' Annual Report
for the year ended 31st December 2024

Financial Report continued

Recruitment and retention of volunteers continues to be a challenge as it does throughout the charity sector but plans are being put in place for a recruitment drive which is already showing signs of success.

Continued high costs for utilities continued to impact on our expenditure and poor weather affected revenue from tower climbs. Revenue from visitors through donations and votives is continuing to recover to pre covid levels. The commercial activities and events showed a strong recovery and have given a good base to build upon for 2025 and allow us to build a sustainable future.

We have continued to receive funding for key staff from the Restoration Trust, The Heritage Lottery Fund, the Bishops Transformation Fund and the Boston Municipal Non-Educational Charities.

A stewardship campaign is planned that will hopefully increase giving from both visitors and worshippers as well as more long-term giving through legacies.

Reserves Policy

It is the policy of the PCC that it will hold in unrestricted reserves the equivalent of half year's Diocesan Quota plus six months costs of insurance, utilities and salary costs, which for 2024 was approximately £120,000.

Following the injection of the £151,000 "restore reserves" funding from the Cultural Recovery Fund in 2021 the PCC continues to hold sufficient unrestricted reserves to cover this policy requirement.

Total closing reserves as at 31st December 2024 were £654,119 comprising of carried forward unrestricted funds of £322,657 plus carried forward restricted funds of £435,244 and endowment funds of £96,218.

Investment Policy

The investment objective set by the PCC is for the Investment Manager to invest in low risk areas in order to safeguard the initial capital invested. The Trustees are willing to accept levels of return commensurate with a low risk strategy.

The majority of the PCC's investments are maintained by the Lincoln Diocesan Trust Board of Finance and are held within low risk CCLA accounts.

Volunteers

The PCC continues to be grateful for the support of our volunteers who play a very important role across the PCC from the Board of Trustees, gift shop and coffee shop assistants, fundraisers and general volunteer workers and assistants to the PCC.

Plans For The Future

The hope is that these plans will help the PCC further achieve it's current and long-term objectives as follows:

The Open Door Project

The aim is to develop our ministry of hospitality and welcome and to raise the funds needed to keep our doors

- Worship, prayer, discipleship and pastoral care to love God with all our mind, body and strength and to love our neighbour as ourselves.

- By our decisions being guided by the purpose and value of Christian hospitality
- By developing ongoing community projects which will both reach and raise funds
- By trying to meet expressed and unexpressed needs of the community
- By developing a profitable shop and coffee shop to help with the Open Door running costs
- Continue to raise our profile so we are known as a venue and a place that welcomes art and exhibitions
- To be creative and good stewards of all God's gifts to us so the Parish has a self-sustaining future

PCC of the Parish of Boston
Trustees' Annual Report
for the year ended 31st December 2024

Inspire Project:

Library Lighting

We had hoped at this stage to have appointed a contractor for the lighting but as per the project brief, the lighting controls were intended to be connected to equipment supplied by Lite IP. However, following extensive discussions and a number of technical queries—particularly around the lighting manufacturers specified—Lite IP have concluded that their equipment is ultimately not suitable for this project. Their primary concern is latency, which they believe could cause the lighting control system to feel slow or unresponsive. After dedicating considerable time to evaluating the situation, they have decided to withdraw from the project, citing concerns that the end result may not meet client expectations. To avoid any further delays, we have now engaged Synapsys Solutions as an alternative controls partner.

Events

An extensive diary of events is planned for 2025 which will capitalize on the development of previous years. This will see an increased use of St Botolph's and increase the revenue stream for use of the building and our commercial activities.

Community Garden

The garden is located at the rear of the old Rectory in what is now the Foodbank. The vision is to have different areas of the garden to reflect differing needs. So, for example, one corner will be an area mainly geared towards children, with a playhouse, blackboards and a stepping stone trail, another area designed to be more of a quiet, peaceful area where you can sit quietly and enjoy the garden. There will be raised beds for growing vegetables and flowers that will be fully accessible to all, as well as a greenhouse, potting shed and compost bins and a sensory area.

There will be seating designed to fit around a wonderful old tree in the middle of the garden, and a new access will be made at the side of the garden, to include a covered seating area.

Other charitable agencies have helped with the project, as well as local Scouting groups, all on a voluntary basis. The project has received funding from the Medlock Trust.

Auditors

It is proposed that Moore Thompson be re-appointed as auditors for the next financial year - to be ratified at the Annual General Meeting on 18 May 2025.

PCC of the Parish of Boston
Trustees' Annual Report
for the year ended 31st December 2024

Trustees Responsibilities Statement

The trustees are responsible for preparing the trustees report and the financial statements in accordance with applicable laws and regulations.

The Trustees are required to prepare financial statements for each financial year. The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the PCC and the surplus or deficit of the PCC for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue running.

The Trustees are responsibly for keeping adequate accounting records that are sufficient to show and explain the PCC's transactions and disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of Trustees on and signed on behalf of the board by:

.....
Graham Stewart-Smith
Trustee

Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2024

Opinion

We have audited the financial statements of the Parochial Church Council of the Parish of Boston (the 'PCC') for the year ended 31st December 2024, which comprise of the Statement of Financial Activity, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2024, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2024**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in lines with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge of the charity sector and experience of the client.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2024**

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

Because of the inherent limitations of this audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2024**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Thompson Chartered Accountants, Statutory Auditor
Bank House
Broad Street
Spalding
PE11 1TB

Dated:

Moore Thompson is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

PCC of the Parish of Boston
Statement of Financial Activities
for the year ended 31st December 2024

	Notes	2024			2023	
		Unrestricted funds	Restricted funds	Endowment funds		
		£	£		Total	
					£	
					£	
Income from:						
Donations and legacies		90,263	10,000	-	100,263	109,283
Grants		-	154,765	-	154,765	186,784
Charitable activities		105,910	-	-	105,910	106,953
Trading activities		50,100	28,243	-	78,343	77,906
Investments		12,493	1,314	2,483	16,290	16,873
Other		23,733	-	-	23,733	21,809
Total incoming resources	2	282,499	194,322	2,483	479,304	519,608
Expenditure on:						
Raising funds		1,345	-	-	1,345	3,697
Charitable activities		307,184	224,394	-	531,578	703,460
Total expended resources	3	308,529	224,394	-	532,923	707,157
Net gains / (losses) on investments		28,146	1,083	2,137	31,366	10,345
Gain / (losses) on revaluation of fixed assets		228,000	-	-	228,000	-
		256,146	1,083	2,137	259,366	10,345
Net income / (expenditure)		230,116	(28,989)	4,620	205,747	(177,204)
Net movement in funds		230,116	(28,989)	4,620	205,747	(177,204)
Transfers between funds	12	(57,915)	60,398	(2,483)	-	-
Net movement in funds		172,201	31,409	2,137	205,747	(177,204)
Reconciliation of funds:						
Total funds brought forward	17	150,456	403,835	94,081	648,372	825,576
Total funds carried forward	12	322,657	435,244	96,218	854,119	648,372

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 14 to 32 form part of these financial statements

PCC of the Parish of Boston
Statement of Financial Position
at 31st December 2024

		2024			2023
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
		£	£	£	£
Fixed assets					
Tangible assets	6	305,553	26,350	-	331,903
Heritage assets	7	13,000	-	-	13,000
Investments	8	86,056	48,419	96,218	230,693
		<u>404,609</u>	<u>74,769</u>	<u>96,218</u>	<u>575,596</u>
					<u>324,985</u>
Current assets					
Stock		2,317	-	-	2,317
Debtors and prepayments	9	18,636	-	-	18,636
Cash at bank and in hand	10	(58,175)	360,651	-	302,476
		<u>(37,222)</u>	<u>360,651</u>	<u>-</u>	<u>323,429</u>
					<u>379,531</u>
Creditors:					
Amounts falling due within one	11	(44,730)	(176)	-	(44,906)
		<u>(44,730)</u>	<u>(176)</u>	<u>-</u>	<u>(44,906)</u>
Net current assets		<u>(81,952)</u>	<u>360,475</u>	<u>-</u>	<u>278,523</u>
					<u>323,387</u>
Total assets less current liabilities		<u>322,657</u>	<u>435,244</u>	<u>96,218</u>	<u>854,119</u>
					<u>648,372</u>
Net Assets		<u>322,657</u>	<u>435,244</u>	<u>96,218</u>	<u>854,119</u>
					<u>648,372</u>
Charity Funds	12				
Unrestricted		322,657	-	-	322,657
Restricted		-	435,244	-	435,244
Endowment		-	-	96,218	96,218
		<u>322,657</u>	<u>435,244</u>	<u>96,218</u>	<u>854,119</u>
					<u>648,372</u>

-

These financial statements were approved by the Trustees on and are signed on their behalf by:

.....
Rev. David Stephenson
Trustee

.....
Graham Stewart-Smith
Trustee

Date:

Date:

PCC of the Parish of Boston
Statement of Cash Flows
at 31st December 2024

		2024		2023	
	Note	£	£	£	£
Cash flow from operating activities					
Surplus/(Deficit) for the year		205,747		(177,204)	
Adjustments for:					
Interest and dividends received		(16,290)		(16,873)	
Depreciation of tangible fixed assets	6	10,635		12,719	
(Gain)/losses on investments		(259,366)		(10,345)	
Movements in working capital:					
(Increase)/Decrease in debtors		3,946		84,442	
(Decrease)/Increase in creditors		<u>(11,238)</u>		<u>(50,761)</u>	
			(66,566)		(158,022)
Cash flows from investing activities					
Loss of disposal of fixed assets		2,500		-	
Purchase of tangible fixed assets		(4,380)		-	
Interest and dividends received	2	<u>16,290</u>		<u>16,873</u>	
			14,410		16,873
Net increase in cash and cash equivalents			<u>(52,156)</u>		<u>(141,149)</u>
Cash and cash equivalents at beginning of year			354,632		495,782
Cash and cash equivalents at end of year	10		<u>302,476</u>		<u>354,632</u>
Cash and cash equivalents consists of:					
Cash at bank and in hand	10		<u>302,476</u>		<u>354,632</u>

PCC of the Parish of Boston
Notes to the Financial Statements
for the year ended 31st December 2024

1. Accounting policies

The address of the registered office is 1 Wormgate, Boston, Lincolnshire, PE21 6NP.

The nature of the charity's operations and principal activities is the provision of the Church of England religious services to the community within its parish boundaries.

Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with:

- Charities SORP (FRS 102) - *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019)*.
- FRS 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland.
- The Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For grants to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2024

1. Accounting policies (continued)

Income recognition (continued)

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Support cost allocation

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Support costs include all those overhead costs for utility services, and other services and costs, which are in support of the activity. They have been allocated to activity cost categories on a basis consistent with the use of resources.

Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against or credited to profits on a straight line basis over the period of the lease.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2024

1. Accounting policies (continued)

Tangible fixed assets

All tangible fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the

Memorial Hall	Straight line over 50 years
Memorial Hall contents	Straight line over 10 years
IT equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such an indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Heritage assets

Heritage assets are recognised on the balance sheet and initially measured at cost when purchased or if donated, their valuation. Assets are subsequently stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Fair values for donated assets are estimated by reference to market prices.

Where information on the cost or valuation of heritage assets is not available or the cost of providing such information significantly outweighs any benefit to the users of the accounts then heritage assets are not recognised on the balance sheet.

These assets only arise when donated to the charity or, if on acquisition, it is believed that they will further the charity's objectives. Once acquired they will be preserved by the charity in order to keep their historical, artistic, scientific, technological, geophysical or environmental qualities to such a high level as to contribute to knowledge and culture. Heritage assets are to be held for the foreseeable future.

Depreciation is calculated so as to write off the cost of a heritage asset, less its estimated residual value, over the useful economic life of that heritage asset as follows:

Hand bells	Straight line over 50 years
Grand piano	Straight line over 50 years

Fixed asset investments

Investmentments are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at their fair value (market value) as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year. Quoted stocks and shares are included in the Balance Sheet at the current market value quoted by the investment analyst, excluding dividend. Other investments are included at the trustee's best estimate of market value.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk can be found in the Trustees Report (page 4).

Stocks

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

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2024

1. Accounting policies (continued)

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

Endowment funds represent those assets which must be held permanently by the Charity, these are principally by investments. Any capital gains or losses arising on the investments fall to be treated as part of the fund of which they form part of. Endowment fund income can be used in furtherance of the general objectives of the Charity and is included as unrestricted income.

Employee benefits

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable. The charity also pays for life insurance for all employees.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2024

2. Analysis of income	2024			2023
<u>2024</u>	Unrestricted	Restricted	Endowment	Restated
	Funds	Funds	Funds	Total
	£	£	£	£
Donations and Legacies				
Gift Aid	26,376	-	-	24,491
Collections	8,213	-	-	7,893
Giving - Boxes & votive stands	20,525	-	-	20,866
Gift Aid recovered	11,654	-	-	15,505
Donations	2,197	10,000	-	20,553
Donations - Lego project	9,622	-	-	7,476
Donations - Stump Souvenirs Ltd	8,501	-	-	12,499
Legacies	3,175	-	-	-
	<u>90,263</u>	<u>10,000</u>	<u>-</u>	<u>109,283</u>
Grants				
Other project grants	-	139,809	-	74,693
Inspire Project	-	625	-	19,535
Library Project	-	14,331	-	92,556
	<u>-</u>	<u>154,765</u>	<u>-</u>	<u>186,784</u>
Charitable Activities				
Fees for weddings and funerals	15,897	-	-	6,564
Hall lettings	1,245	-	-	2,525
Coffee shop - sales	50,759	-	-	38,857
Coffee shop - recharged costs	-	-	-	2,717
Church lettings	16,437	-	-	37,561
Guided tours / tower admissions	15,960	-	-	16,055
Miscellaneous	5,612	-	-	2,674
	<u>105,910</u>	<u>-</u>	<u>-</u>	<u>106,953</u>
Trading Activities				
Fundraising	1,292	-	-	-
Floodlights	5,678	-	-	4,395
Bells	55	-	-	60
Blenkin Memorial Hall - Hire	2,581	-	-	2,438
Music and children	5,315	-	-	4,986
Music director tuition	35,179	-	-	29,023
Foodbank	-	28,243	-	37,004
	<u>50,100</u>	<u>28,243</u>	<u>-</u>	<u>77,906</u>
Investment Income				
Rent	3,545	-	-	3,429
Bank interest	7,475	-	-	8,172
Dividends	1,473	1,314	2,483	5,272
	<u>12,493</u>	<u>1,314</u>	<u>2,483</u>	<u>16,873</u>
Other income				
St Thomas' PCC income Note 16	23,733	-	-	21,809
	<u>23,733</u>	<u>-</u>	<u>-</u>	<u>21,809</u>
	<u>282,499</u>	<u>194,322</u>	<u>2,483</u>	<u>519,608</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2024

3. Analysis of Expenditure

<u>2024</u>		2024 Unrestricted Funds £	2024 Restricted Funds £	Total £	2023 Total £
Raising funds					
Events		1,345	-	1,345	3,697
Charitable activities					
Diocesan quota		47,000	-	47,000	72,000
Wages	Note 3a	68,879	87,318	156,197	132,980
Coffee shop expenses		21,058	-	21,058	29,671
Insurance		41,299	-	41,299	36,424
Organ tuning		4,267	-	4,267	1,990
Organist fees		2,561	-	2,561	3,564
Music and choir costs		3,520	-	3,520	1,672
Candles and Oil		4,064	-	4,064	4,186
Church repairs and maintenance		-	9,912	9,912	13,485
Inspire project repairs	Note 3b	-	41,976	41,976	85,641
Cleaning		1,288	-	1,288	2,892
Office costs		3,889	-	3,889	5,729
Administration		4,061	-	4,061	6,527
Information technology costs		3,673	-	3,673	3,110
Miscellaneous expenses		7,425	-	7,425	7,472
Library - Restoration costs	Note 3c	-	8,225	8,225	100,145
Church and hall electric		39,158	-	39,158	81,474
Memorial hall overheads		11,148	-	11,148	5,067
Delivery Stage (HLF)		-	(3,049)	(3,049)	-
Marketing		1,229	-	1,229	934
Accountancy		5,753	-	5,753	6,230
Audit		3,625	-	3,625	3,520
Foodbank - Running costs		-	47,654	47,654	46,383
Foodbank - Outside adviser costs		-	23,575	23,575	19,417
Depreciation charges		1,852	8,783	10,635	12,719
Loss of disposal of fixed assets		2,500	-	2,500	-
St Thomas' expenditure	Note 16	28,935	-	28,935	20,228
		<u>307,184</u>	<u>224,394</u>	<u>531,578</u>	<u>703,460</u>
		<u>308,529</u>	<u>224,394</u>	<u>532,923</u>	<u>707,157</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2024

3a. Analysis of restricted wages	2024	2023
	£	£
HLF Project	26,246	31,919
Boston Foodbank	47,704	33,619
Bishops Transformation Fund re Music Director Wages	13,368	22,288
	87,318	87,826
3b. Breakdown of Inspire project costs	2024	2023
	£	£
Repair and conservation works	29,466	70,119
Professional fees	1,128	5,520
Equipment purchases	11,382	7,958
Administration costs	-	2,044
	41,976	85,641
3c. Breakdown of Library restoration costs	2024	2023
	£	£
Repair and conservation works	8,225	98,662
Professional fees	-	1,483
	8,225	100,145
4. Employee Emoluments	2024	2023
	£	£
Salaries (Inc. life insurance)	142,560	121,465
Social security costs	10,272	8,672
Pension costs	3,365	2,843
	156,197	132,980
There are no employees who received emoluments exceeding £60,000	2024	2023
Average number of part-time employees during the year	10	8

5. Trustees remuneration and expenses

There were 2 trustees who received remuneration for the year ended 31st December 2024 (2023 - 2). However, this was in their capacity as employees of the charity and not as trustees.

Reimbursements of £671 (2023 -£nil) were made to trustees for trustee work related expenses incurred during the year.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2024

6. Tangible fixed assets

	Land and Buildings £	Memorial Hall contents £	Equipment and IT £	Fixtures and Fittings	Total £
Cost					
Brought f/wd at 1st Jan 2024	80,000	5,000	23,295	72,633	180,928
Additions	-	-	4,380	-	4,380
Revaluation	220,000	-	-	-	220,000
Disposals	-	(5,000)	-	-	(5,000)
Carried f/wd at 31st Dec 2024	<u>300,000</u>	<u>-</u>	<u>27,675</u>	<u>72,633</u>	<u>400,308</u>
Depreciation					
Brought f/wd at 1st Jan 2024	8,000	2,500	15,778	41,992	68,270
Charge for the year	-	-	2,975	7,660	10,635
Revaluation	(8,000)	-	-	-	(8,000)
Disposal	-	2,500	-	-	2,500
Carried f/wd at 31st Dec 2024	<u>-</u>	<u>-</u>	<u>18,753</u>	<u>49,652</u>	<u>68,405</u>
Net book value					
At 31st Dec 2024	<u>300,000</u>	<u>-</u>	<u>8,922</u>	<u>22,981</u>	<u>331,903</u>
At 31st Dec 2023 - Restated	<u>72,000</u>	<u>2,500</u>	<u>7,517</u>	<u>30,641</u>	<u>112,658</u>

Within tangible fixed assets is £26,350 net book value of restricted fund assets (2023 = £35,133).

7. Heritage assets

	Hand bells £	Grand piano £	Total £
Net book value			
Brought f/wd and carried f/wd at 31st December 2024	<u>2,500</u>	<u>10,500</u>	<u>13,000</u>

The hand bells and grand piano have been considered by the trustees to have a useful life at 31st December 2024 in excess of 50 years and therefore have not been depreciated.

The charity also holds several other heritage assets including a brass eagle lectern, 2 bishops chairs, 1,500 catalogued library books and other items with historical qualities that are held and maintained principally for their contribution to knowledge and culture. Due to information on the cost or valuation of these items not being available nor able to be obtained at a cost commensurate with the benefit to the users of the accounts and to the charity for its own stewardship purposes the assets are purely disclosed in the accounts with no values attributed to them.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2024

8. Investments

	Units Held	Unit Cost	2024 £	2023 £
Unrestricted funds				
Charinco investment fund	1637.00	10,690	24,103	23,491
Barclays Plc	23108.00	6,144	61,953	34,419
			<u>86,056</u>	<u>57,910</u>
Restricted funds				
St Botolph Church Fabric (Sayer) Bequest	2094.00	16,112	<u>48,419</u>	<u>47,336</u>
Endowment funds				
Boston Chapel of Ease Trust	212.00	233	4,902	4,792
St Botolph Curates (Gee) Trust	2769.00	2,769	56,192	54,951
Parsonage HSE (Gee) Trust	362.00	288	8,370	8,183
Boston Middle Class Girls School (Gee) Trust	1157.00	1,157	26,754	26,155
			<u>96,218</u>	<u>94,081</u>
			<u>230,693</u>	<u>199,327</u>

All of the above investments are held by the St. Botolphs branch of the PCC Parish of Boston and correctly split between, General, Restricted and Endowment funds.

The PCC Parish of Boston also owns land at Cowgate, Boston for which it receives rent of £3,545 per annum (2023 - £3,429). No value is included in these accounts in relation to this parcel of land.

9. Debtors

	2024		2023
	Unrestricted Funds £	Restricted Funds £	Total £
Trade debtors	9,199	-	9,199
Stump Souvenirs Limited donation debtor	9,437	-	9,437
	<u>18,636</u>	<u>-</u>	<u>18,636</u>
			<u>22,842</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2024

10. Bank and cash

	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
Treasurers Account	(265,643)	339,598	73,955	73,608
Community Instant Access Account	-	-	-	54,116
St Botolphs Gift Aid Account	-	21,053	21,053	21,925
General Reserve Fund	166,288	-	166,288	160,024
Chancel Fund	718	-	718	691
Vicar and Church Wardens	5	-	5	4
Boston Chapel of Ease Trust	1,056	-	1,056	875
MSL Deposit Account	10,138	-	10,138	9,644
Petty Cash	200	-	200	200
St Thomas'				
Current Account - St Thomas	4,253	-	4,253	10,075
St Thomas General Fund	9,511	-	9,511	9,153
St Thomas Designated Funds	6,952	-	6,952	6,690
Cash Account - St Thomas	31	-	31	31
St Christopher's				
Deposit Account - St Christophers	8,316	-	8,316	7,596
	<u>(58,175)</u>	<u>360,651</u>	<u>302,476</u>	<u>354,632</u>

11. Creditors: falling due within one year

	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
Trade creditors	9,097	176	9,273	8,572
Other creditors	25,373	-	25,373	35,016
Accruals and deferred income	10,260	-	10,260	12,556
	<u>44,730</u>	<u>176</u>	<u>44,906</u>	<u>56,144</u>

11a. Deferred income

	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
Weddings	900	-	900	2,858
	<u>900</u>	<u>-</u>	<u>900</u>	<u>2,858</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2024

12. Funds
2024

	At 1 Jan 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2024
	£	£	£	£	£
Unrestricted funds					
General fund	150,456	282,499	(52,383)	(57,915)	322,657
Restricted funds					
Heritage Lottery Fund	183,963	-	(31,981)	-	151,982
St Botolphs Church Fabric (Sayer) Bequest Fund	53,539	2,397	-	(7,517)	48,419
Church Fabric Legacy Donations	108,204	-	(9,912)	-	98,292
Boston Foodbank	39,244	168,052	(118,932)	-	88,364
Inspire Project Fund	(26,564)	625	(41,976)	67,915	-
Bishop Social Justice Fund	4,670	-	-	-	4,670
Typmanum Repairs (St Thomas')	10,000	-	-	-	10,000
Library Project	22,563	14,331	(8,225)	-	28,669
Bishops Transformation/Music Directors Fund	8,216	10,000	(13,368)	-	4,848
	403,835	195,405	(224,394)	60,398	435,244
Endowment funds					
Boston Chapel of Ease Trust Fund	4,792	110	-	-	4,902
St Botolph Curates (Gee) Trust Fund	54,951	2,771	-	(1,530)	56,192
Parsonage HSE (Gee) Trust Fund	8,183	414	-	(227)	8,370
Boston Middle Class Girls School (Gee) Trust Fund	26,155	1,325	-	(726)	26,754
	94,081	4,620	-	(2,483)	96,218
Total funds	648,372	482,524	(276,777)	-	854,119

The funds are constituted as follows:

	Unrestricted Funds	Restricted Funds	2024 Endowment Funds	Total	2023 Total
	£	£	£	£	£
Fixed assets	404,609	74,769	96,218	575,596	324,985
Stock	2,317	-	-	2,317	2,057
Debtors	18,636	-	-	18,636	22,842
Cash at bank and in hand	(58,175)	360,651	-	302,476	354,632
Creditors	(44,730)	(176)	-	(44,906)	(56,144)
	322,657	435,244	96,218	854,119	648,372
	-	-	-	-	-

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2024

13. Restricted funds

Heritage Lottery Fund - This fund is for the renovation work required to Boston Stump which completed in

St Botolph Church Fabric (Sayer) Bequest - A restricted investment fund where both the capital and income can only be expended for Church Fabric purposes.

Church Fabric (Legacy Donations) Fund - A fund of legacy donations received where the income can only be expended on Church Fabric purposes.

Boston Foodbank - This fund is for the running of the Boston Foodbank to help feed locals in crisis.

Inspire Project Fund - This fund is for the restoration, renovation and development work to the Blenkin Memorial Hall.

Bishops Social Justice Fund - Funds to be used as part of the Boston Parish Homeless Project.

Tympanum Repairs (St Thomas') Fund - This fund is for the restoration and clearing of the Tympanum at St Thomas'

Library Fund - This fund is for the restoration and conservation of the Medieval Library.

Bishops Transformation/Music Directors Fund - This fund is to provide specific funding towards the cost of employing a full time Director of Music.

Endowment funds

Boston Chapel of Ease Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

St Botolph Curates (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

Parsonage HSE (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

Boston Middle Class Girls School (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

14. Operating leases

At 31 December the charity had total future minimum lease payments under non-cancellable operating leases as set out below:

	2024	2023
	£	£
Not more than one year	1,152	1,253
Later than one and not more than five years	1,344	-
	<u>2,496</u>	<u>1,253</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2024

15. Related parties

During the year donations of £8,501 (2023 - £12,499) were received from the related company Stump Souvenirs Limited, the shareholders of which are the Churchwardens of the Parish of Boston PCC.

The charity is also associated with The Boston Stump Restoration Trust (Charity No. 507699) with the Rev. David Stephenson sitting on The Trustees Board of both charities. The charities work closely together in relation to any renovation work required at The Parish Church of St Botolph, Boston.

During the year £Nil (2023 - £nil) funds, set aside by The Boston Stump Restoration Trust to help fund the redevelopment of the Blenkin Memorial Hall by the PCC of the Parish of Boston, were paid over.

Also, as under the terms of the Trust Deed of The Boston Stump Restoration Trust, in 2024 the charity spent £5,205 (2023: £26,226) directly covering ongoing costs of repairs to the fabric within the Boston Stump as part of the Parish of Boston PCC ongoing maintenance programme .

The trustees consider that there are no other related parties to the charity requiring disclosure.

16. Post balance sheet events

During the year it was brought to the attention of the Trustees that the Parish has a potential claim over the ownership of St Christopher's Church, Fenside Road, Boston, Lincolnshire, PE21 8HY.

The Trustees have been advised by The Lincoln Diocesan Trust and Board of Finance that the church building was Blessed by the Bishop however it had never been consecrated and as a result the building is not officially a church but is instead held on an Ecclesiastical Purposes Trust for the benefit of the Parish of Boston rather than the Lincoln Diocese.

Unfortunately, the exact legal ownership of the property has not yet been confirmed at the date of the approval of the financial statements, but the property is in the process of being marketed for sale by the Parish of Boston, following the surrender of the lease by Lincoln Country Council.

As the ownership of the property has yet to be confirmed no amounts have been included in these accounts. Should the ownership be confirmed following the sale of the building, the benefit of this (circa £245,000) will be introduced into the December 2025 financial statements as an exceptional income item.

PCC of the Parish of Boston
Notes to the financial statements (continued)
for the year ended 31st December 2024

16. Detailed Income and Expenditure Account - St Thomas' Church PCC

	2024	2023
	Total	Total
	£	£
Income from:		
Donations and Gift Aid	6,897	4,091
Teas	537	435
Candles	379	-
Fundraising	5,469	3,664
Fees for funerals, baptisms and weddings	288	645
Church Hall	8,427	6,896
Miscellaneous	1,116	5,383
Interest	620	696
Total incoming resources	23,733	21,809
Expenditure on:		
Parish Share	18,000	13,000
Licences	351	-
Heat, light and cleaning	3,719	2,480
Insurance		3,382
Repairs and maintenance	6,173	880
Music and choir costs	692	486
Total expended resources	28,935	20,228
Net (expenditure)/income	(5,202)	1,582
Transfers between funds	-	-
Net movement in funds	(5,202)	1,582
Reconciliation of funds:		
Total bank and cash balances b/fwd	25,949	24,367
Total bank and cash balances c/fwd	20,747	25,949

Note 10

*Pages 29 to 32 also form part of these financial statements
and show the comparative 2023 figures.*

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2024

17. Fund comparatives

Statement of Financial Activities

	2023			
Income from:	Unrestricted funds	Restricted funds	Endowment funds	Total
	£	£	£	£
Donations and legacies	94,283	15,000	-	109,283
Grants	-	186,784	-	186,784
Charitable activities	106,953	-	-	106,953
Trading activities	40,902	37,004	-	77,906
Investments	12,998	1,294	2,581	16,873
Other	21,809	-	-	21,809
Total incoming resources	276,945	240,082	2,581	519,608
Expenditure on:				
Raising Funds	3,697	-	-	3,697
Charitable Activities	333,902	369,558	-	703,460
Total expended resources	337,599	369,558	-	707,157
Net gain / (losses) on investments	(1,716)	4,071	7,990	10,345
Net (expenditure) / income	(62,370)	(125,405)	10,571	(177,204)
Transfers between funds	3,304	(724)	(2,580)	-
Net movement in funds	(59,066)	(126,129)	7,991	(177,204)
Reconciliation of funds:				
Total funds brought forward	209,522	529,964	86,090	825,576
Total funds carried forward	150,456	403,835	94,081	648,372

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2024

17. Fund comparatives (continued)

Analysis of income

2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Donations and Legacies				
Gift Aid	24,491	-	-	24,491
Collections	7,893	-	-	7,893
Giving through boxes and votive stands	20,866	-	-	20,866
Gift Aid recovered	15,505	-	-	15,505
Donations	5,553	15,000	-	20,553
Donations - Lego project	7,476	-	-	7,476
Donations from Stump Souvenirs	12,499	-	-	12,499
Legacies	-	-	-	-
	<u>94,283</u>	<u>15,000</u>	<u>-</u>	<u>109,283</u>
Grants				
Heritage Lottery Funds	-	-	-	-
Other grants	-	74,693	-	74,693
Inspire Project	-	19,535	-	19,535
Library Project	-	92,556	-	92,556
	<u>-</u>	<u>186,784</u>	<u>-</u>	<u>186,784</u>
Charitable Activities				
Fees for weddings and funerals	6,564	-	-	6,564
Hall lettings	2,525	-	-	2,525
Coffee shop sales	38,857	-	-	38,857
Coffee shop - recharged costs	2,717	-	-	2,717
Church lettings	37,561	-	-	37,561
Guided tours/Tower admissions	16,055	-	-	16,055
Miscellaneous	2,674	-	-	2,674
	<u>106,953</u>	<u>-</u>	<u>-</u>	<u>106,953</u>
Trading Activities				
Floodlights	4,395	-	-	4,395
Bells	60	-	-	60
Blenkin Memorial Hall - Hire	2,438	-	-	2,438
Music and children	4,986	-	-	4,986
Music tuition	29,023	-	-	29,023
Foodbank	-	37,004	-	37,004
	<u>40,902</u>	<u>37,004</u>	<u>-</u>	<u>77,906</u>
Investment Income				
Rent	3,429	-	-	3,429
Bank interest	8,172	-	-	8,172
Dividends	1,397	1,294	2,581	5,272
	<u>12,998</u>	<u>1,294</u>	<u>2,581</u>	<u>16,873</u>
Other income				
St Thomas' PCC Income	21,809	-	-	21,809
	<u>21,809</u>	<u>-</u>	<u>-</u>	<u>21,809</u>
	<u>276,945</u>	<u>240,082</u>	<u>2,581</u>	<u>519,608</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2024

17. Fund comparatives (continued)

Analysis of Expenditure

2023

	2023			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	£
Raising funds				
Events	3,697	-	-	3,697
Charitable activities				
Diocesan quota	72,000	-	-	72,000
Wages	45,154	87,826	-	132,980
Coffee shop expenses	19,831	9,840	-	29,671
Insurance	36,424	-	-	36,424
Organ tuning	1,990	-	-	1,990
Organist fees	3,564	-	-	3,564
Music and choir costs	1,672	-	-	1,672
Candles and Oil	4,186	-	-	4,186
Church repairs and maintenance	4,890	8,595	-	13,485
Inspire project repairs	-	85,641	-	85,641
Cleaning	2,892	-	-	2,892
Office costs	5,729	-	-	5,729
Administration	6,527	-	-	6,527
Information technology costs	3,110	-	-	3,110
Miscellaneous expenses	7,472	-	-	7,472
Library - Restoration costs	-	100,145	-	100,145
Church and hall electric	81,474	-	-	81,474
Memorial hall overheads	5,067	-	-	5,067
Delivery stage (HLF)	-	-	-	-
Donations	-	-	-	-
Marketing	934	-	-	934
Accountancy	6,230	-	-	6,230
Audit	3,520	-	-	3,520
Foodbank - Running costs	-	46,383	-	46,383
Foodbank - Finance advice costs	-	19,417	-	19,417
Depreciation charges	1,008	11,711	-	12,719
St Thomas expenditure	20,228	-	-	20,228
St Christopher refurbishment	-	-	-	-
	333,902	369,558	-	703,460
	337,599	369,558	-	707,157

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2024

17. Fund comparatives (continued)

Funds

2023

	At 1 Jan 2023	Incoming Resources Restated	Outgoing Resources Restated	Transfers Restated	At 31 Dec 2023
	£	£	£	£	£
Unrestricted funds					
General fund	209,522	276,945	(339,315)	3,304	150,456
Restricted funds					
Heritage Lottery Fund	229,793	-	(45,830)	-	183,963
St Botolphs Church Fabric (Sayer)					
Bequest Fund	48,174	1,294	4,071	-	53,539
Church Fabric Legacy Donations	116,799	-	(8,595)	-	108,204
Boston Foodbank	27,716	110,947	(99,419)	-	39,244
Inspire Project Fund	39,542	19,535	(85,641)	-	(26,564)
Bishop Social Justice Fund	4,670	-	-	-	4,670
Typmanum Repairs (St Thomas')	10,000	-	-	-	10,000
Library Project	30,152	92,556	(100,145)	-	22,563
Crisis Wellbeing Café	9,814	750	(9,840)	(724)	-
Bishops Transformation/Music	13,304	15,000	(20,088)	-	8,216
	<u>529,964</u>	<u>240,082</u>	<u>(365,487)</u>	<u>(724)</u>	<u>403,835</u>
Endowment funds					
Boston Chapel of East Trust Fund	4,380	543	-	(131)	4,792
St Botolph Curates (Gee) Trust Fund	50,326	6,134	-	(1,509)	54,951
Parsonage HSE (Gee) Trust Fund	7,479	929	-	(225)	8,183
Boston Middle Class Girls School (Gee) Trust Fund	23,905	2,965	-	(715)	26,155
	<u>86,090</u>	<u>10,571</u>	<u>-</u>	<u>(2,580)</u>	<u>94,081</u>
Total funds	<u>825,576</u>	<u>527,598</u>	<u>(704,802)</u>	<u>-</u>	<u>648,372</u>

The funds are constituted as follows:

	2023			
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Fixed assets	148,436	82,468	94,081	324,985
Stock	2,057	-	-	2,057
Debtors	22,842	-	-	22,842
Cash at bank and in hand	29,958	324,674	-	354,632
Creditors	(52,837)	(3,307)	-	(56,144)
	<u>150,456</u>	<u>403,835</u>	<u>94,081</u>	<u>648,372</u>

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2024**

Opinion

We have audited the financial statements of the Parochial Church Council of the Parish of Boston (the 'PCC') for the year ended 31st December 2024, which comprise of the Statement of Financial Activity, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2024, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2024**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in lines with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge of the charity sector and experience of the client.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2024**

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

Because of the inherent limitations of this audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2024**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Thompson Chartered Accountants, Statutory Auditor
Bank House
Broad Street
Spalding
PE11 1TB

Dated:

Moore Thompson is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Accounts

PCC of the Parish of Boston
(incorporating St Botolph's, St Thomas' and St Christopher's)
CHARITY COMMISSION REGISTERED NO: 1138045

STATEMENT OF ACCOUNTS

for the year ended
31st December 2023

PCC of the Parish of Boston
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for the year ended 31st December 2023

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PCC of the Parish of Boston
Reverend's Report
for the year ended 31st December 2023

Dear Friends,

We have had the most amazing year. The Stump has had record numbers through the door for all our events and is very much at the heart of the town, and, along with the successful mission work happening at St Thomas, our two churches are the focus of life in this parish. The 2023 figure of 74,895 visitors into the "Stump" is 12,032 up on the 2022 figure of 62,863, neither figure is inclusive of the service or special event attendances. Christmas services were closed to pre-covid numbers, the Christmas Eve Carols by Candlelight was particularly well attended by around 650 people.

The highlight of the year was the visit on the 12th September, of Her Royal Highness the Princess Royal in her capacity as Patron of the Restoration Trust. Revd Jane introduced her to the ministry team, church officers and volunteers, and local dignitaries. HRH viewed the time capsule now interred in its permanent home in the north aisle, inspected the preservation work in the Lady Chapel, and the book scanner, and was both very knowledgeable about, and interested in the work undertaken in the library. She spent a considerable time speaking to Chris when he escorted her up to the room to view the new shelving and the books, now back in their rightful home. The Princess was given a guided tour of the Blenkin Memorial Hall and concluded the day by unveiling a plaque to commemorate her visit and officially declare the hall open.

For the second year in a row, we lost a major member of the ministry team when Revd. Jane Robertson retired; her final service was on Sunday 24th September 2023. The day was a bittersweet one for me as she had been my training incumbent since I arrived in July 2021, and she remains a very dearly loved friend. The thought of not having Jane around to share the joys and sorrows of priestly ministry was quite daunting for me, but Chris, Adam and John have been more than encouraging and supportive - our core ministry team remains strong, and the parish continues to operate efficiently. At the time of writing, we know we will be welcoming a new Rector, Father David, and I am sure that he will settle in quickly with the support of the team.

The management team became even more effective with the appointment of Polly Tamberlin as housekeeper. She has improved the running of events both here and in the Blenkin by ensuring that we are well prepared for everything that happens in both buildings. Along with the events management team and our wonderful volunteers, she organises the setting out of the worship space for the many activities in the church, and in the Blenkin. Polly re-orders the space to meet the needs of the hirers and the regular users of the newly appointed building. It has to be said that Polly's hard work has made both the public and restricted areas of the church, the food bank and the Blenkin very much more welcoming and pleasant to use.

Local Mission Partnership – As a result of the Time to Change Together Initiative we have worked more closely with our clergy and lay colleagues, supporting each other in local ministry. The authorization of 8 lay ministers (7 in March 2023 and then 1 in early 2024) as part of ongoing discipleship, transcended parish and partnership boundaries and has enabled more effective ministry across the North and South Local Mission Partnership.

A Ministry team offers baptism preparation in our parish, and Revd. Sudharshan offers marriage preparation in Wyberton and Frampton. ALMs have gone into churches outside their parish to lead a Christingle service. Clergy have assisted in each other's parishes taking baptisms and funerals or covering Sunday services. We are also extremely grateful to our retired colleagues with permission to officiate who have continued to support us throughout.

As part of TTCT all the clergy, the licensed and the authorised lay ministry now have joint chapters every other month when we meet to discuss issues that concern us and offer much needed support and encouragement to each other.

PCC of the Parish of Boston

Reverend's Report

for the year ended 31st December 2023

Blenkin Memorial Hall – is now a fully equipped song school for all our choirs. John has continued to grow the worship mission among the children and young people of our parish and neighbouring parishes. Our Junior and B16 choirs have grown numerically and all 5 choirs flourish in this space. The main hall has been hired out to various training organisations, dance, and craft groups, and is used by the church as a place to host 'thank you' teas for the volunteers. We have also hired the hall for baptism parties. The office space has been sorted so that Chris and John (upstairs) and Jayne and Caz (downstairs) now have warm, well-lit rooms, with ample storage space, in which to work. The Medlock Room and the Buxton Room function as small spaces in which to meet with funeral families, have small meetings or receive individual on-line training via Zoom. The completion of this project is already proving to be an asset to the church and community.

The Library Project has reached completion and the books have been returned. We owe a huge debt of thanks to Chris who has driven this project from start to finish, he single-handedly moved all the books back upstairs from the Cotton Chapel where they have been in storage. This space has been designed and constructed to ensure that lighting and humidity levels will enable our precious books to be preserved for future generations to study. We have already welcomed a visiting professor from America who came to view a very rare copy of the Book of Martyrs. In 2024 we will open the library to the public and offer guided tours.

This year the parish church has continued to support the civic life of the town by hosting a thanksgiving service for the work of mayor Ann Dorrien, and then a service to welcome David Brown at the start of his mayoralty. The church hosted the opening of the Town's Christmas festivities and welcomed school and community choirs in.

We have hosted the Remembrance Service for the town and welcomed the town's children and young people in for St George's Day (Scout and Guide movement) and their carol service, and the annual Charter celebration for the Grammar School. Each service has seen St Botolph's back to pre-covid numbers which has been a great joy to behold.

From November, we were privileged to hold the Baby Loss Service, the Memorial Service for Lincolnshire's Road Accident Victims, and the Butterfly Hospice Light Up a Life Service. We welcomed in Boston Framework to hold their first Carol Service, and each one proved to be very moving occasions.

Our Community Church, St Thomas, continues to support and encourage lay-led ministry, and mission with children and the local community. The ALMs lead on Baptism preparation for the parish, and I have continued to lead collective worship every other week at our local school, and support curriculum-based activities either in school or in the church such as understanding baptism and Holy Communion.

The 'Warm Spaces' initiative, based in St Thomas' Church Hall continues to flourish. The support group for young families has grown slowly, but as I write now welcomes 11 children each week from around 20 families. The soup lunch has become a two-course meal attended by on average 20-25 people each week but attracted record numbers for Revd. Margaret's 80th birthday celebration. We have had to buy a dishwasher to cope with the aftermath of this very popular support group and I am delighted to report that the scheme is completely self-financing. The Friday mornings social event for senior citizens also continues to provide a welcome for around 12-15 people.

This parish and its people are a joy to live amongst and to serve. It has been a great privilege for me to worship with you and to share the important rites of passage in your lives. In 2023 our wedding numbers were down to 4 couples and 2 who renewed their vows. However, projected numbers for 2024 are back up to 14. Jane, Chris, and I, along with our retired priests with PTO have conducted 40 funerals for the parish, 12 in church. And Jane and I have joyfully baptised 45 children and adults.

PCC of the Parish of Boston

Reverend's Report

for the year ended 31st December 2023

As we look into 2024, we can continue to feel optimistic that, no matter what the media wish to portray, Boston continues to be a town where people witness to the saving love of our Lord Jesus Christ, and a diverse population who support and care for one another as good neighbours who live together in relative peace.

May God bless you all.

.....
Rev. Sally Clifton
Trustee

Date:

PCC of the Parish of Boston
Legal and Administrative Information
for the year ended 31st December 2023

Rev. Sally Clifton - Chair (Appointed 24/09/23)
Rev. Jane Elizabeth Robertson - Chair (Resigned 24/09/23)
Graham Stewart Smith
David Scoot
Sue Kirk MBE
Adam Kelk
Robert William Tamberlin
Granville R Paul
Ann Sargeant (Resigned 02/05/23)
Trevor Baily
Paula Tamberlin
Isobel Thomas
Ashley Cooper
Kathleen Florence Davey
John Lyon
Andrew Nicholas Jordan Elms
Marion Rose Forster Parish
Chris Ladner
Jayne Elizabeth Morris (Appointed 02/05/23)

Registered Office

1 Wormgate
Boston
Lincolnshire
PE21 6NP

Auditors

Moore Thompson
Bank House
Broad Street
Spalding
Lincolnshire
PE11 1TB

Bankers

Lloyds Bank
51 Market Place
Boston
PE21 6NQ

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2023

The Trustees present their report and financial statements for the year ended 31st December 2023.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2015 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

The PCC of the Parish of Boston (hereinafter - the PCC) is a registered charity (charity registration number 1138045) which provides the Church of England religious services to the community within its parish boundaries.

The charity was registered with the Charity Commission on 15th September 2010.

The PCC is controlled by its governing document, the Parochial Church Council powers measure (1956) as amended and church representation rules.

The Trustees who served during the year and detailed on the charity information on page 1.

Recruitment and Appointment of New Trustees

New Trustees are recruited by advertising and recommendation. Current Trustees vote on the new Trustee applications at Board Meetings. Ideally the Trustees would like to keep a balance of skills and experience on the Board.

New Trustees are encouraged to familiarise themselves with charity laws, the financial reports of the PCC and to attend Trustee meetings and other events.

Organisational Structure

The PCC is managed by a Board of Trustees which is responsible for overseeing the financial and operation direction of the PCC. The Board is responsible for ensuring that all recommended financial controls have been considered and introduced and they meet on a regular basis.

Objectives and Activities and Public Benefit

The main objective of the PCC is to provide Church of England religious services to the community within the Parish of Boston as well as promoting in the ecclesiastical Parish the whole mission of the Church.

The objectives are set to reflect the Church's faith and community aims. Each year the Trustees review the objectives and activities to ensure they continue to reflect the aims of the Church. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The Trustees are highly conscious of the need to provide the best possible public benefit in line with Charity Commission guidance and consider that the charity does this.

The charity has undertaken various activities described in the sections below during the year to implement these objects in line with the PCC's current development path. These activities also provide support for the public benefits that the charity provides.

Related Parties

Transactions during the period with trustees and any other related parties are detailed on note 15 of these financial statements.

Risk Management

The Trustees have a duty to identify and review the risks to which the PCC is exposed and to ensure appropriate

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2023

Fundraising

The charity does not carry out significant fundraising activities

Achievements and Highlights for 2023

Through consultation our congregations have agreed that The Parish of Boston hopes to be known as a significant Place of Hospitality. A place where the hospitality of God can be encountered by all; for people who visit every day, people who may visit once in their lives, for the young and old, worshippers and pilgrims, historians and tourists. We are a united parish which includes St. Botolph's, St. Thomas' and St. Christopher's.

Inspire - " The Life Long Learning Project "

Blenkin Memorial Hall

The repair, renovation and redevelopment of the Blenkin Memorial Hall was completed in 2023 and was officially opened by the Princess Royal on the 12th September. It continues to be used by community groups and organisations, including Boston College, The Town Deal Projects and heritage organisations, in addition to it being the home of the song school which now oversees four choirs of all ages, ranges and abilities. The appointment of a full time Director of Music will enable our outreach work to extend to many more school, and initiative which is being supported by the Diocesan Transformation Fund. The Director of Music and the song school supported 497 new learners in 2023 and was involved in the support of six primary schools.

The Library

Work on the library was completed at the beginning of 2024. The project was successful in developing and conserving the medieval library interior and exterior that will enhance this architectural, educational and cultural asset for the town.

The conservation of the Library and the opening of it to the public will encourage visitors to this key heritage buildings and help provide a self-sustaining future for this key and central historic asset. There will also be community engagement throughout our volunteer programme with volunteering roles created as Library and Conservation guides as well as those created in Events Management.

The Foodbank

The Foodbank service, that the Church takes part in, continued to be exceptionally important with the onset of the cost of living crisis by providing those in need in the local community three days' nutritionally balanced emergency food plus support to local people who are referred to us in crisis. We remain committed to being part of the nationwide network of foodbanks working to combat poverty and hunger across the UK.

In addition, during 2023, further grant funding was received for this service from the Trussell Trust. This funding was to help with the running costs of the service, but also, in order for finance management advice to be available on site when the foodbank was open. Following on from funds received in 2021, this further funding has been secured for both 2023 and 2024.

The PCC have worked with the NHS via the operation of a Crisis Wellbeing Café within The Stump coffee shop from 2023. An initial funding receipt of £25,000 was received in 2020 but due to COVID-19 the project was unable to commence until 2022. The fund has been used to offer days when the café will be available to help combat individuals with loneliness and low level mental health issues within the community in conjunction with Lincolnshire Partnership Foundation.

Annual Report

for the year ended 31st December 2023

Financial Report

The financial performance of the PCC for the year ended 31st December 2023 is detailed on pages 11 to 32 of these financial statements and the Trustees are pleased with the performance during the year.

Continued high costs for utilities continued to impact on our expenditure and poor weather affected revenue from tower climbs. Revenue from visitors through donations and votives has still not recovered to pre covid levels. The commercial activities and events showed a strong recovery and have given a good base to build upon for 2024 and allow us to build a sustainable future.

We have continued to receive funding for key staff from the Restoration Trust, The Heritage Lottery Fund, the Bishops Transformation Fund and have secured a further £60,000 over five years from the Boston Municipal Non Educational Charities to help cover the salary of the Director of Music.

Reserves Policy

It is the policy of the PCC that it will hold in unrestricted reserves the equivalent of half year's Diocesan Quota plus six months costs of insurance, utilities and salary costs, which for 2023 was approximately £120,000.

Following the injection of the £151,000 "restore reserves" funding from the Cultural Recovery Fund in 2021 the PCC continues to hold sufficient unrestricted reserves to cover this policy requirement.

Total closing reserves as at 31st December 2023 were £648,372 comprising of carried forward unrestricted funds of £150,456 plus carried forward restricted funds of £403,835 and endowment funds of £94,081.

Investment Policy

The investment objective set by the PCC is for the Investment Manager to invest in low risk areas in order to safeguard the initial capital invested. The Trustees are willing to accept levels of return commensurate with a low risk strategy.

The majority of the PCC's investments are maintained by the Lincoln Diocesan Trust Board of Finance and are held within low risk CCLA accounts.

Volunteers

The PCC continues to be grateful for the support of our volunteers who play a very important role across the PCC from the Board of Trustees, gift shop and coffee shop assistants, fundraisers and general volunteer workers and assistants to the PCC.

Plans For The Future

Visitor numbers have continued to recovered well since the impact of COVID-19 at the start of 2021, using the strong gifts and talents of our leadership team the PCC have completed the Inspire and Library projects and our aim in 2024 is to complete Lighting Project whilst continuing the "Open Door" project.

The hope is that these plans will help the PCC further achieve it's current and long-term objectives as follows:

The Open Door Project

The aim is to develop our ministry of hospitality and welcome and to raise the funds needed to keep our doors

- Worship, prayer, discipleship and pastoral care to love God with all our mind, body and strength and to love our neighbour as ourselves.

- By our decisions being guided by the purpose and value of Christian hospitality
- By developing ongoing community projects which will both reach and raise funds
- By trying to meet expressed and unexpressed needs of the community
- By developing a profitable shop and coffee shop to help with the Open Door running costs
- Continue to raise our profile so we are known as a venue and a place that welcomes art and exhibitions
- To be creative and good stewards of all God's gifts to us so the Parish has a self-sustaining future

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2023

Inspire Project:

Library Lighting

The wish is to upgrade and redesign the lighting of St Botolph's Church interior and exterior to enhance this architectural, educational and cultural asset for the town.

This will bring benefits in both economic savings and enhanced visitor attraction. It will bring reduced long-term maintenance and energy running costs within a practical and architecturally sympathetic lighting scheme.

The project aims to turn what is the largest covered venue into a flexible space that is designed to accommodate a wide range of events and activities and that will draw both audiences and performers from across the world. It will provide the opportunity to become a place of integration for all people, regardless of background, culture, age or religious affiliation. In addition to this it will also ensure the churches legacy of financial sustainability and resilience for generations to come within the present intensely challenging economic environment.

The new lighting scheme will also drastically reduce both maintenance and energy costs, which is part of our long term commitment towards being carbon neutral by 2030.

Community Garden

The garden is located at the rear of the old Rectory in what is now the Foodbank. The vision is to have different areas of the garden to reflect differing needs. So, for example, one corner will be an area mainly geared towards children, with a playhouse, blackboards and a stepping stone trail, another area designed to be more of a quiet, peaceful area where you can sit quietly and enjoy the garden. There will be raised beds for growing vegetables and flowers that will be fully accessible to all, as well as a greenhouse, potting shed and compost bins and a sensory area.

There will be seating designed to fit around a wonderful old tree in the middle of the garden, and a new access will be made at the side of the garden, to include a covered seating area.

Other charitable agencies have helped with the project, as well as local Scouting groups, all on a voluntary basis. The project has received funding from the Medlock Trust.

Auditors

It is proposed that Moore Thompson be re-appointed as auditors for the next financial year - to be ratified at the Annual General Meeting.

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2023

Trustees Responsibilities Statement

The trustees are responsible for preparing the trustees report and the financial statements in accordance with applicable laws and regulations.

The Trustees are required to prepare financial statements for each financial year. The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the PCC and the surplus or deficit of the PCC for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue running.

The Trustees are responsibly for keeping adequate accounting records that are sufficient to show and explain the PCC's transactions and disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of Trustees on and signed on behalf of the board by:

.....
Mr. Graham Stewart Smith
Trustee

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2023**

Opinion

We have audited the financial statements of the Parochial Church Council of the Parish of Boston (the 'PCC') for the year ended 31st December 2023, which comprise of the Statement of Financial Activity, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2023, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2023**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in lines with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge of the charity sector and experience of the client.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2023**

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

Because of the inherent limitations of this audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2023**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Thompson Chartered Accountants, Statutory Auditor
Bank House
Broad Street
Spalding
PE11 1TB

Dated:

Moore Thompson is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

PCC of the Parish of Boston
Statement of Financial Activity
for the year ended 31st December 2023

	Notes	2023			2022	
		Unrestricted funds	Restricted funds	Endowment funds	Total	Total
		£	£		£	£
Income from:						
Donations and legacies		94,283	15,000	-	109,283	153,950
Grants		-	186,784	-	186,784	1,374,515
Charitable activities		106,953	-	-	106,953	87,541
Trading activities		40,902	37,004	-	77,906	36,613
Investments		12,998	1,294	2,581	16,873	10,536
Other		21,809	-	-	21,809	16,692
Total incoming resources	2	276,945	240,082	2,581	519,608	1,679,847
Expenditure on:						
Raising funds		3,697	-	-	3,697	3,940
Charitable activities		333,902	369,558	-	703,460	1,557,384
Total expended resources	3	337,599	369,558	-	707,157	1,561,324
Net gains / (losses) on investments		(1,716)	4,071	7,990	10,345	(25,250)
		(1,716)	4,071	7,990	10,345	(25,250)
Net (expenditure) / income		(62,370)	(125,405)	10,571	(177,204)	93,273
Net movement in funds		(62,370)	(125,405)	10,571	(177,204)	93,273
Transfers between funds	12	3,304	(724)	(2,580)	-	-
Net movement in funds		(59,066)	(126,129)	7,991	(177,204)	93,273
Reconciliation of funds:						
Total funds brought forward	17	209,522	529,964	86,090	825,576	732,303
Total funds carried forward	12	150,456	403,835	94,081	648,372	825,576

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 14 to 32 form part of these financial statements

PCC of the Parish of Boston
Statement of Financial Position
at 31st December 2023

		2023			2022
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
		£	£	£	£
Fixed assets					
Tangible assets	6	77,525	35,133	-	112,658
Heritage assets	7	13,000	-	-	13,000
Investments	8	57,910	47,336	94,081	199,327
		<u>148,435</u>	<u>82,469</u>	<u>94,081</u>	<u>324,985</u>
Current assets					
Stock		2,057	-	-	2,057
Debtors and prepayments	9	22,842	-	-	22,842
Cash at bank and in hand	10	29,958	324,674	-	354,632
		<u>54,857</u>	<u>324,674</u>	<u>-</u>	<u>379,531</u>
Creditors:					
Amounts falling due within one	11	(52,837)	(3,307)	-	(56,144)
		<u>2,020</u>	<u>321,367</u>	<u>-</u>	<u>323,387</u>
Net current assets					
		<u>150,455</u>	<u>403,836</u>	<u>94,081</u>	<u>648,372</u>
Total assets less current liabilities					
		<u>150,455</u>	<u>403,836</u>	<u>94,081</u>	<u>648,372</u>
Net Assets					
		<u>150,455</u>	<u>403,836</u>	<u>94,081</u>	<u>825,576</u>
Charity Funds	12				
Unrestricted		150,456	-	-	150,456
Restricted		-	403,835	-	403,835
Endowment		-	-	94,081	94,081
		<u>150,456</u>	<u>403,835</u>	<u>94,081</u>	<u>648,372</u>

-

These financial statements were approved by the Trustees on and are signed on their behalf by:

.....
Rev. Sally Clifton
Trustee

.....
Graham Stewart Smith
Trustee

Date:

Date:

PCC of the Parish of Boston
Statement of Cash Flows
at 31st December 2023

		2023		2022	
	Note	£	£	£	£
Cash flow from operating activities					
Surplus/(Deficit) for the year		(177,204)		93,273	
Adjustments for:					
Interest and dividends received		(16,873)		(10,536)	
Depreciation of tangible fixed assets	4	12,719		16,959	
(Gain)/losses on investments		(10,345)		25,250	
Movements in working capital:					
(Increase)/Decrease in debtors		84,442		(96,383)	
(Decrease)/Increase in creditors		<u>(50,761)</u>		<u>11,578</u>	
			(158,022)		40,141
Cash flows from investing activities					
Purchase of tangible fixed assets		-		-	
Interest received	3	<u>16,873</u>		<u>10,536</u>	
			16,873		10,536
Net increase in cash and cash equivalents			<u>(141,149)</u>		<u>50,677</u>
Cash and cash equivalents at beginning of year			495,782		445,104
Cash and cash equivalents at end of year	11		<u><u>354,632</u></u>		<u><u>495,782</u></u>
Cash and cash equivalents consists of:					
Cash at bank and in hand	11		<u><u>354,632</u></u>		<u><u>495,782</u></u>

PCC of the Parish of Boston
Notes to the Financial Statements
for the year ended 31st December 2023

1. Accounting policies

The address of the registered office is 1 Wormgate, Boston, Lincolnshire, PE21 6NP.

The nature of the charity's operations and principal activities is the provision of the Church of England religious services to the community within its parish boundaries.

Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with:

- Charities SORP (FRS 102) - *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019)*.
- FRS 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland.
- The Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For grants to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2023

1. Accounting policies (continued)

Income recognition (continued)

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Support cost allocation

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Support costs include all those overhead costs for utility services, and other services and costs, which are in support of the activity. They have been allocated to activity cost categories on a basis consistent with the use of resources.

Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against or credited to profits on a straight line basis over the period of the lease.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2023

1. Accounting policies (continued)

Tangible fixed assets

All tangible fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the

Memorial Hall	Straight line over 50 years
Memorial Hall contents	Straight line over 10 years
IT equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such an indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Heritage assets

Heritage assets are recognised on the balance sheet and initially measured at cost when purchased or if donated, their valuation. Assets are subsequently stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Fair values for donated assets are estimated by reference to market prices.

Where information on the cost or valuation of heritage assets is not available or the cost of providing such information significantly outweighs any benefit to the users of the accounts then heritage assets are not recognised on the balance sheet.

These assets only arise when donated to the charity or, if on acquisition, it is believed that they will further the charity's objectives. Once acquired they will be preserved by the charity in order to keep their historical, artistic, scientific, technological, geophysical or environmental qualities to such a high level as to contribute to knowledge and culture. Heritage assets are to be held for the foreseeable future.

Depreciation is calculated so as to write off the cost of a heritage asset, less its estimated residual value, over the useful economic life of that heritage asset as follows:

Hand bells	Straight line over 50 years
Grand piano	Straight line over 50 years

Fixed asset investments

Investmentments are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at their fair value (market value) as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year. Quoted stocks and shares are included in the Balance Sheet at the current market value quoted by the investment analyst, excluding dividend. Other investments are included at the trustee's best estimate of market value.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk can be found in the Trustees Report (page 4).

Stocks

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

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2023

1. Accounting policies (continued)

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

Endowment funds represent those assets which must be held permanently by the Charity, these are principally by investments. Any capital gains or losses arising on the investments fall to be treated as part of the fund of which they form part of. Endowment fund income can be used in furtherance of the general objectives of the Charity and is included as unrestricted income.

Employee benefits

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2023

2. Analysis of income <u>2023</u>	2023			2022	
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	£	£	£	£	£
Donations and Legacies					
Gift Aid	24,491	-	-	24,491	29,744
Collections	7,893	-	-	7,893	4,710
Giving - Boxes & votive stands	20,866	-	-	20,866	21,160
Gift Aid recovered	15,505	-	-	15,505	11,287
Donations	5,553	15,000	-	20,553	55,247
Donations - Lego project	7,476	-	-	7,476	8,781
Donations - Stump Souvenirs Ltd	12,499	-	-	12,499	7,685
Legacies	-	-	-	-	15,336
	<u>94,283</u>	<u>15,000</u>	<u>-</u>	<u>109,283</u>	<u>153,950</u>
Grants					
Heritage Lottery Fund projects	-	-	-	-	127,733
Other project grants	-	74,693	-	74,693	66,661
Inspire Project	-	19,535	-	19,535	1,087,980
Library Project	-	92,556	-	92,556	92,141
	<u>-</u>	<u>186,784</u>	<u>-</u>	<u>186,784</u>	<u>1,374,515</u>
Charitable Activities					
Fees for weddings and funerals	6,564	-	-	6,564	11,700
Hall lettings	2,525	-	-	2,525	819
Coffee shop - sales	38,857	-	-	38,857	26,488
Coffee shop - recharged costs	2,717	-	-	2,717	10,868
Church lettings	37,561	-	-	37,561	20,876
Guided tours / tower admissions	16,055	-	-	16,055	15,571
Miscellaneous	2,674	-	-	2,674	1,219
	<u>106,953</u>	<u>-</u>	<u>-</u>	<u>106,953</u>	<u>87,541</u>
Trading Activities					
Fundraising	-	-	-	-	3,100
Floodlights	4,395	-	-	4,395	5,583
Bells	60	-	-	60	25
Blenkin Memorial Hall - Hire	2,438	-	-	2,438	-
Music and children	4,986	-	-	4,986	2,568
Music director tuition	29,023	-	-	29,023	348
Foodbank	-	37,004	-	37,004	24,989
	<u>40,902</u>	<u>37,004</u>	<u>-</u>	<u>77,906</u>	<u>36,613</u>
Investment Income					
Rent	3,429	-	-	3,429	1,650
Bank interest	8,172	-	-	8,172	2,230
Dividends	1,397	1,294	2,581	5,272	6,656
	<u>12,998</u>	<u>1,294</u>	<u>2,581</u>	<u>16,873</u>	<u>10,536</u>
Other income					
St Thomas' PCC income Note 16	21,809	-	-	21,809	16,692
	<u>21,809</u>	<u>-</u>	<u>-</u>	<u>21,809</u>	<u>16,692</u>
	<u>276,945</u>	<u>240,082</u>	<u>2,581</u>	<u>519,608</u>	<u>1,679,847</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2023

3. Analysis of Expenditure

<u>2023</u>		Unrestricted Funds £	2023 Restricted Funds £	Total £	2022 Total £
Raising funds					
Events		3,697	-	3,697	3,940
Charitable activities					
Diocesan quota		72,000	-	72,000	70,000
Wages	Note 3a	45,154	87,826	132,980	78,143
Coffee shop expenses		19,831	9,840	29,671	37,006
Insurance		36,424	-	36,424	33,469
Organ tuning		1,990	-	1,990	2,460
Organist fees		3,564	-	3,564	3,426
Music and choir costs		1,672	-	1,672	7,171
Candles and Oil		4,186	-	4,186	3,932
Church repairs and maintenance		4,890	8,595	13,485	5,600
Inspire project repairs	Note 3b	-	85,641	85,641	1,034,572
Cleaning		2,892	-	2,892	1,678
Office costs		5,729	-	5,729	4,420
Administration		6,527	-	6,527	6,082
Information technology costs		3,110	-	3,110	2,822
Miscellaneous expenses		7,472	-	7,472	5,257
Library - Restoration costs	Note 3c	-	100,145	100,145	94,981
Church and hall electric		81,474	-	81,474	55,808
Memorial hall overheads		5,067	-	5,067	-
Delivery Stage (HLF)		-	-	-	175
Donations		-	-	-	20,000
Marketing		934	-	934	772
Accountancy		6,230	-	6,230	5,335
Audit		3,520	-	3,520	3,350
Foodbank - Running costs		-	46,383	46,383	19,288
Foodbank - Outside adviser costs		-	19,417	19,417	23,403
Depreciation charges		1,008	11,711	12,719	16,959
St Thomas' expenditure	Note 16	20,228	-	20,228	21,275
St Christophers' church repairs and maintenance		-	-	-	-
		<u>333,902</u>	<u>369,558</u>	<u>703,460</u>	<u>1,557,384</u>
		<u>337,599</u>	<u>369,558</u>	<u>707,157</u>	<u>1,561,324</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2023

3a. Analysis of restricted wages	2023	2022
	£	£
HLF Project	31,919	32,313
Boston Foodbank	33,619	17,711
Bishops Transformation Fund re Music Director Wages	22,288	7,496
	<u>87,826</u>	<u>57,520</u>
3b. Breakdown of Inspire project costs	2023	2022
	£	£
Repair and conservation works	70,119	994,935
Professional fees	5,520	-
Equipment purchases	7,958	-
Administration costs	2,044	39,637
	<u>85,641</u>	<u>1,034,572</u>
3c. Breakdown of Library restoration costs	2023	2022
	£	£
Repair and conservation works	98,662	89,963
Professional fees	1,483	5,018
	<u>100,145</u>	<u>94,981</u>
4. Employee Emoluments	2023	2022
	£	£
Salaries (Inc. life insurance)	121,465	71,407
Social security costs	8,672	5,071
Pension costs	2,843	1,665
	<u>132,980</u>	<u>78,143</u>
There are no employees who received emoluments exceeding £60,000	2023	2022
Average number of part-time employees during the year	<u>8</u>	<u>6</u>
5. Trustees remuneration and expenses		

There were 2 trustees who received remuneration for the year ended 31st December 2023 (2022 - 2). However, this was in their capacity as employees of the charity and not as trustees.

No reimbursements were made to trustees for trustee work related expenses incurred during the year.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2023

6. Tangible fixed assets

	Memorial Hall £	Memorial Hall contents £	Equipment and IT £	Fixtures and Fittings	Total £
Cost					
Brought f/wd at 1st Jan 2023	80,000	5,000	23,295	72,633	180,928
Additions	-	-	-	-	-
Carried f/wd at 31st Dec 2023	<u>80,000</u>	<u>5,000</u>	<u>23,295</u>	<u>72,633</u>	<u>180,928</u>
Depreciation					
Brought f/wd at 1st Jan 2023	8,000	2,500	13,273	31,778	55,551
Charge for the year	-	-	2,505	10,214	12,719
Carried f/wd at 31st Dec 2023	<u>8,000</u>	<u>2,500</u>	<u>15,778</u>	<u>41,992</u>	<u>68,270</u>
Net book value					
At 31st Dec 2023	<u>72,000</u>	<u>2,500</u>	<u>7,517</u>	<u>30,641</u>	<u>112,658</u>
At 31st Dec 2022	<u>72,000</u>	<u>2,500</u>	<u>10,022</u>	<u>40,855</u>	<u>125,377</u>

Within tangible fixed assets is £35,133 net book value of restricted fund assets (2022 = £46,844).

7. Heritage assets

	Hand bells £	Grand piano £	Total £
Net book value			
Brought f/wd and carried f/wd at 31st December 2023	<u>2,500</u>	<u>10,500</u>	<u>13,000</u>

The hand bells and grand piano have been considered by the trustees to have a useful life at 31st December 2023 in excess of 50 years and therefore have not been depreciated.

The charity also holds several other heritage assets including a brass eagle lectern, 2 bishops chairs, 1,500 catalogued library books and other items with historical qualities that are held and maintained principally for their contribution to knowledge and culture. Due to information on the cost or valuation of these items not being available nor able to be obtained at a cost commensurate with the benefit to the users of the accounts and to the charity for its own stewardship purposes the assets are purely disclosed in the accounts with no values attributed to them.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2023

8. Investments

	Units Held	Unit Cost	2023 £	2022 £
Unrestricted funds				
Charinco investment fund	1637.00	10,690	23,491	24,056
Barclays Plc	23108.00	6,144	34,419	35,570
			<u>57,910</u>	<u>59,626</u>
Restricted funds				
St Botolph Church Fabric (Sayer) Bequest	2094.00	16,112	<u>47,336</u>	<u>43,265</u>
Endowment funds				
Boston Chapel of Ease Trust	212.00	233	4,792	4,380
St Botolph Curates (Gee) Trust	2769.00	2,769	54,951	50,326
Parsonage HSE (Gee) Trust	362.00	288	8,183	7,479
Boston Middle Class Girls School (Gee) Trust	1157.00	1,157	26,155	23,905
			<u>94,081</u>	<u>86,090</u>
			<u>199,327</u>	<u>188,981</u>

All of the above investments are held by the St. Botolphs branch of the PCC Parish of Boston and correctly split between, General, Restricted and Endowment funds.

The PCC Parish of Boston also owns land at Cowgate, Boston for which it receives rent of £3,429 per annum (2022 - £1,650). No value is included in these accounts in relation to this parcel of land.

9. Debtors

	Unrestricted Funds £	2023 Restricted Funds £	Total £	2022 Total £
Trade debtors	8,390	-	8,390	94,508
Amounts owed to unrestricted funds from restricted funds	-	-	-	10,868
Stump Souvenirs Limited donation debtor	14,452	-	14,452	2,471
	<u>22,842</u>	<u>-</u>	<u>22,842</u>	<u>107,847</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2023

10. Bank and cash

	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
Treasurers Account	(175,025)	248,633	73,608	220,182
Heritage Lottery Fund	-	54,116	54,116	53,644
St Botolphs Gift Aid Account	-	21,925	21,925	26,887
General Reserve Fund	160,024	-	160,024	153,003
Chancel Fund	691	-	691	661
Vicar and Church Wardens	4	-	4	4
Boston Chapel of Ease Trust	875	-	875	719
MSL Deposit Account	9,644	-	9,644	9,239
Petty Cash	200	-	200	200
St Thomas'				
Current Account - St Thomas	10,075	-	10,075	9,189
St Thomas General Fund	9,153	-	9,153	8,751
St Thomas Designated Funds	6,690	-	6,690	6,396
Cash Account - St Thomas	31	-	31	31
St Christopher's				
Deposit Account - St Christophers	7,596	-	7,596	6,876
	29,958	324,674	354,632	495,782

11. Creditors: falling due within one year

	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
Trade creditors	5,265	3,307	8,572	41,902
Other creditors	35,016	-	35,016	42,492
Amounts owed to unrestricted funds from restricted funds	-	-	-	10,868
Accruals and deferred income	12,556	-	12,556	11,643
	52,837	3,307	56,144	106,905

11a. Deferred income

	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
Weddings	2,858	-	2,858	3,003
	2,858	-	2,858	3,003

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2023

12. Funds
2023

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Unrestricted funds					
General fund	209,522	276,945	(339,315)	3,304	150,456
Restricted funds					
Heritage Lottery Fund	229,793	-	(45,830)	-	183,963
St Botolphs Church Fabric (Sayer) Bequest Fund	48,174	1,294	4,071	-	53,539
Church Fabric Legacy Donations	116,799	-	(8,595)	-	108,204
Boston Foodbank	27,716	110,947	(99,419)	-	39,244
Inspire Project Fund	39,542	19,535	(85,641)	-	(26,564)
Bishop Social Justice Fund	4,670	-	-	-	4,670
Typmanum Repairs (St Thomas')	10,000	-	-	-	10,000
Library Project	30,152	92,556	(100,145)	-	22,563
Crisis Wellbeing Café	9,814	750	(9,840)	(724)	-
Bishops Transformation/Music Directors Fund	13,304	15,000	(20,088)	-	8,216
	529,964	240,082	(365,487)	(724)	403,835
Endowment funds					
Boston Chapel of Ease Trust Fund	4,380	543		(131)	4,792
St Botolph Curates (Gee) Trust Fund	50,326	6,134		(1,509)	54,951
Parsonage HSE (Gee) Trust Fund	7,479	929		(225)	8,183
Boston Middle Class Girls School (Gee) Trust Fund	23,905	2,965		(715)	26,155
	86,090	10,571	-	(2,580)	94,081
Total funds	825,576	527,598	(704,802)	-	648,372

The funds are constituted as follows:

	Unrestricted Funds £	Restricted Funds £	2023 Endowment Funds £	Total £	2022 Total £
Fixed assets	148,436	82,468	94,081	324,985	327,358
Stock	2,057	-	-	2,057	1,494
Debtors	22,842	-	-	22,842	107,847
Cash at bank and in hand	29,958	324,674	-	354,632	495,782
Creditors	(52,837)	(3,307)	-	(56,144)	(106,905)
	150,456	403,835	94,081	648,372	825,576
	-	-	-	-	-

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2023

13. Restricted funds

Heritage Lottery Fund - This fund is for the renovation work required to Boston Stump which completed in

St Botolph Church Fabric (Sayer) Bequest - A restricted investment fund where both the capital and income can only be expended for Church Fabric purposes.

Church Fabric (Legacy Donations) Fund - A fund of legacy donations received where the income can only be expended on Church Fabric purposes.

Boston Foodbank - This fund is for the running of the Boston Foodbank to help feed locals in crisis.

Inspire Project Fund - This fund is for the restoration, renovation and development work to the Blenkin Memorial Hall.

Bishops Social Justice Fund - Funds to be used as part of the Boston Parish Homeless Project.

Tympanum Repairs (St Thomas') Fund - This fund is for the restoration and clearing of the Tympanum at St Thomas'

Library Fund - This fund is for the restoration and conservation of the Medieval Library.

Crisis Wellbeing Café - This fund is for a project to be run in conjunction with the Lincolnshire Partnership Foundation Trust to combat loneliness and low level mental health issues within the community. The project ceased in 2023 with the small balance left on the fund transferred to unrestricted funds.

Bishops Transformation/Music Directors Fund - This fund is to provide specific funding towards the cost of employing a full time Director of Music.

Endowment funds

Boston Chapel of Ease Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

St Botolph Curates (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

Parsonage HSE (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

Boston Middle Class Girls School (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

14. Operating leases

At 31 December the charity had total future minimum lease payments under non-cancellable operating leases as set out below:

	2023	2022
	£	£
Not more than one year	1,253	2,263
Later than one and not more than five years	-	1,253
	<u> </u>	<u> </u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2023

15. Related parties

During the year donations of £12,499 (2022 - £7,685) were received from the related company Stump Souvenirs Limited, the shareholders of which are the Churchwardens of the Parish of Boston PCC.

The charity is also associated with The Boston Stump Restoration Trust (Charity No. 507699) with the Rev. Silly Clifton sitting on The Trustees Board of both charities. The charities work closely together in relation to any renovation work required at The Parish Church of St Botolph, Boston.

During the year £Nil (2022 - £150,000) funds, set aside by The Boston Stump Restoration Trust to help fund the redevelopment of the Blenkin Memorial Hall by the PCC of the Parish of Boston, were paid over.

Also, as under the terms of the Trust Deed of The Boston Stump Restoration Trust, in 2023 the charity spent £26,226 (2022: £4,065) directly covering ongoing costs of repairs to the fabric within the Boston Stump as part of the Parish of Boston PCC ongoing maintenance programme (2022: all costs paid directly towards repairs to the library within the Boston Stump as part of the Parish of Boston PCC library renovation project).

The trustees consider that there are no other related parties to the charity requiring disclosure.

PCC of the Parish of Boston
Notes to the financial statements (continued)
for the year ended 31st December 2023

16. Detailed Income and Expenditure Account - St Thomas' Church PCC

	2023	2022
	Total	Total
	£	£
Income from:		
Donations and Gift Aid	4,091	5,869
Teas	435	451
Candles	-	290
Fundraising	3,664	2,721
Fees for funerals, baptisms and weddings	645	1,082
Church Hall	6,896	4,869
Miscellaneous	5,383	1,213
Interest	696	197
Total incoming resources	21,810	16,692
Expenditure on:		
Parish Share	13,000	14,000
Licences	-	170
Heat, light and cleaning	2,480	2,756
Insurance	3,382	2,954
Repairs and maintenance	880	1,395
Music and choir costs	486	-
Total expended resources	20,228	21,275
Net (expenditure)/income	1,582	(4,583)
Transfers between funds	-	-
Net movement in funds	1,582	(4,583)
Reconciliation of funds:		
Total bank and cash balances b/fwd	24,367	28,950
Total bank and cash balances c/fwd	25,949	24,367

Note 10

*Pages 29 to 32 also form part of these financial statements
and show the comparative 2022 figures.*

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2023

17. Fund comparatives

Statement of Financial Activities

	2022			Total
Income from:	Unrestricted funds	Restricted funds	Endowment funds	
	£	£	£	£
Donations and legacies	113,150	40,800	-	153,950
Grants	-	1,374,515	-	1,374,515
Charitable activities	87,541	-	-	87,541
Trading activities	11,624	24,989	-	36,613
Investments	6,683	1,287	2,566	10,536
Other	16,692	-	-	16,692
Total incoming resources	235,690	1,441,591	2,566	1,679,847
Expenditure on:				
Raising Funds	3,940	-	-	3,940
Charitable Activities	265,065	1,292,319	-	1,557,384
Total expended resources	269,005	1,292,319	-	1,561,324
Net gain / (losses) on investments	(8,083)	(5,773)	(11,394)	(25,250)
Net (expenditure) / income	(41,398)	143,499	(8,828)	93,273
Transfers between funds	2,567	-	(2,567)	-
Net movement in funds	(38,831)	143,499	(11,395)	93,273
Reconciliation of funds:				
Total funds brought forward	248,353	386,465	97,485	732,303
Total funds carried forward	209,522	529,964	86,090	825,576

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2023

17. Fund comparatives (continued)

Analysis of income

2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Donations and Legacies				
Gift Aid	29,744	-	-	29,744
Collections	4,710	-	-	4,710
Giving through boxes and votive stands	21,160	-	-	21,160
Gift Aid recovered	11,287	-	-	11,287
Donations	14,447	40,800	-	55,247
Donations - Lego project	8,781	-	-	8,781
Donations from Stump Souvenirs	7,685	-	-	7,685
Legacies	15,336	-	-	15,336
	<u>113,150</u>	<u>40,800</u>	<u>-</u>	<u>153,950</u>
Grants				
Heritage Lottery Funds	-	127,733	-	127,733
Other grants	-	66,661	-	66,661
Inspire Project	-	1,087,980	-	1,087,980
Library Project	-	92,141	-	92,141
Covid support grants	-	-	-	-
	<u>-</u>	<u>1,374,515</u>	<u>-</u>	<u>1,374,515</u>
Charitable Activities				
Fees for weddings and funerals	11,700	-	-	11,700
Hall lettings	819	-	-	819
Coffee shop sales	26,488	-	-	26,488
Coffee shop - recharged costs	10,868	-	-	10,868
Church lettings	20,876	-	-	20,876
Guided tours	766	-	-	766
Tower admissions	14,805	-	-	14,805
Miscellaneous	1,219	-	-	1,219
	<u>87,541</u>	<u>-</u>	<u>-</u>	<u>87,541</u>
Trading Activities				
Fundraising	3,100	-	-	3,100
Floodlights	5,583	-	-	5,583
Bells	25	-	-	25
Music tuition	2,916	-	-	2,916
Foodbank	-	24,989	-	24,989
	<u>11,624</u>	<u>24,989</u>	<u>-</u>	<u>36,613</u>
Investment Income				
Rent	1,650	-	-	1,650
Bank interest	2,230	-	-	2,230
Dividends	2,803	1,287	2,566	6,656
	<u>6,683</u>	<u>1,287</u>	<u>2,566</u>	<u>10,536</u>
Other income				
St Thomas' PCC Income	16,692	-	-	16,692
	<u>16,692</u>	<u>-</u>	<u>-</u>	<u>16,692</u>
	<u>235,690</u>	<u>1,441,591</u>	<u>2,566</u>	<u>1,679,847</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2023

17. Fund comparatives (continued)

Analysis of Expenditure

<u>2022</u>	2022			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	£
Raising funds				
Events	3,940	-	-	3,940
Charitable activities				
Diocesan quota	70,000	-	-	70,000
Wages	20,623	57,520	-	78,143
Coffee shop expenses	15,727	21,279	-	37,006
Insurance	33,469	-	-	33,469
Organ tuning	2,460	-	-	2,460
Organist fees	3,426	-	-	3,426
Music and choir costs	7,171	-	-	7,171
Candles and Oil	3,932	-	-	3,932
Church maintenance	114	5,486	-	5,600
Inspire project repairs	-	1,034,572	-	1,034,572
Cleaning	1,678	-	-	1,678
Office costs	4,420	-	-	4,420
Administration	6,082	-	-	6,082
Information technology costs	2,822	-	-	2,822
Miscellaneous expenses	5,257	-	-	5,257
Library	-	94,981	-	94,981
Church and hall electric	55,808	-	-	55,808
Delivery stage (HLF)	-	175	-	175
Donations	-	20,000	-	20,000
Marketing	772	-	-	772
Accountancy	5,335	-	-	5,335
Audit	3,350	-	-	3,350
Foodbank - Running costs	-	19,288	-	19,288
Foodbank - Finance advice costs	-	23,403	-	23,403
Depreciation charges	1,344	15,615	-	16,959
St Thomas expenditure	21,275	-	-	21,275
St Christopher refurbishment	-	-	-	-
	<u>265,065</u>	<u>1,292,319</u>	<u>-</u>	<u>1,557,384</u>
	<u>269,005</u>	<u>1,292,319</u>	<u>-</u>	<u>1,561,324</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2023

17. Fund comparatives (continued)

Funds

<u>2022</u>	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
Unrestricted funds					
General fund	248,353	235,690	(277,088)	2,567	209,522
Restricted funds					
Heritage Lottery Fund	150,163	127,733	(48,103)	-	229,793
St Botolphs Church Fabric (Sayer)					
Bequest Fund	52,660	1,287	(5,773)	-	48,174
Church Fabric Legacy Donations	122,285	-	(5,486)	-	116,799
Boston Foodbank	2,561	85,557	(60,402)	-	27,716
Inspire Project Fund	(13,866)	1,087,980	(1,034,572)	-	39,542
Bishop Social Justice Fund	4,670	-	-	-	4,670
Typmanum Repairs (St Thomas')	10,000	-	-	-	10,000
Library Project	32,992	92,141	(94,981)	-	30,152
Crisis Wellbeing Café	25,000	6,093	(21,279)	-	9,814
Medlock Winter Grants	-	20,000	(20,000)	-	-
Bishops Transformation/Music	-	20,800	(7,496)	-	13,304
Directors Fund					
	386,465	1,441,591	(1,298,092)	-	529,964
Endowment funds					
Boston Chapel of East Trust Fund	4,963	130	(583)	(130)	4,380
St Botolph Curates (Gee) Trust Fund	56,950	1,503	(6,624)	(1,503)	50,326
Parsonage HSE (Gee) Trust Fund	8,478	222	(998)	(223)	7,479
Boston Middle Class Girls School (Gee) Trust Fund	27,094	711	(3,189)	(711)	23,905
	97,485	2,566	(11,394)	(2,567)	86,090
Total funds	732,303	1,679,847	(1,586,574)	-	825,576

The funds are constituted as follows:

	2022			Total
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	£
Fixed assets	151,159	90,109	86,090	327,358
Stock	1,494	-	-	1,494
Debtors	15,568	92,279	-	107,847
Cash at bank and in hand	128,533	367,249	-	495,782
Creditors	(87,232)	(19,673)	-	(106,905)
	209,522	529,964	86,090	825,576

Accounts

**PCC of the Parish of Boston
(Incorporating St. Botolph's,
St. Thomas' and St. Christopher's)**

CHARITY COMMISSION REGISTERED NO: 1138045

STATEMENT OF ACCOUNTS

for the year ended

31st December 2022

PCC of the Parish of Boston
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for the year ended 31st December 2022

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PCC of the Parish of Boston
Reverend's Report
for the year ended 31st December 2022

Dear Friends,

After the challenges of the last few years it is wonderful to be able to begin this report by saying what a positive year we have had. As the town and community gradually moved forward from the shadow of lockdowns, we saw a welcome return to the worship, events and activities that form the life of this parish. It has been so encouraging to see how our visitor numbers have grown; disregarding Sundays and other services we had over sixty two thousand people through our doors during 2022.

A significant point for us this year was the appointment of our Team Rector, Revd. Canon Alyson Buxton, as the Archdeacon of Stow and Lindsey. Aly's final service was St. Botolph's Patronal Festival in June, when a moving service was followed by an excellent parish lunch together.

Following Aly's departure the parish has continued to operate efficiently and smoothly; the ministry team is strong and we all work well together. It was a year of highlights for us regarding ministry; Revd. Sally was priested in June, John Lyon, our Director of Music, joined us on a full-time basis in September and we also welcomed Peter Kay, who joins Chris Ladner as highly valued and skilled Readers.

As I write thoughts of appointing a new priest to the role of Vicar are at the forefront of our minds. Adam and John are almost finished the first draft of the Parish Profile which will be ready for the advertisement which we hope will go out nationally in April.

The pattern of ministry that a new priest undertakes in this parish will be different from in the past, in a large part because, under the diocesan initiative 'Time To Change Together' we are now part of the Boston Deanery Partnership. In reality that means that the parish and its ministers, both ordained and lay, will be working alongside our colleagues in our Local Mission Partnership (Wyberton and Frampton, Kirton and the Haven Group). This is an exciting and creative new way of thinking about ourselves as churches in this community. We have already begun working and worshipping together and exploring how we can constructively support the ministry we all share.

An example is seen in the 'To Love and Serve the Lord' course that Reverend Sally has led for the Deanery Partnership. The course has seen a number of people authorised to serve in the partnership, to the benefit of all the parishes. Including three from our own parish: Polly Tamberlin, Trevor Bally and Andy Elms who will be joining David Scoot as Authorised Lay Ministers.

A highlight of the year has been the final signing off of our HLF project a 'Passion for People' and the benefits of the project have been seen as we welcomed an increased number of visitors to the church – just over sixty two thousand during the year. There is no doubt that the project has enabled us to touch more and more lives as we offer hospitality and welcome to ALL people. This is a tangible legacy that Revd. Aly has left to the parish and we and future generations will be grateful for her hard work, vision and inspiring leadership which have brought us to this place.

Work goes on though, and as I write the Blenkin Hall project is coming to its conclusion. John, our Director of Music is beginning to fit out the song school and we are taking our first bookings for the public space. Work continues on the library and we look forward to the beginning of the lighting scheme.

All these works will enhance our offering to visitors and community, becoming mission opportunities in their own right. For large churches, such as the Stump, public engagement is essential and is a powerful way we play our part in making Boston a town where all can flourish and have opportunities. Through the hard work of our Events Manager and his team – including Caz and the wonderful volunteers – we have had a varied and busy programme of events through 2022, which will be covered in the AGM reports. For me, highlights include the creation Festival and the first ever pet show in the nave, and the service to welcome the Showmen who bring us the May Fair each year.

However, nothing can compare with being able to offer a full year of worship without having to cancel services due to Covid! Huge numbers of people attended the church for Remembrance, and Christmas was amazing! As well as our usual Christmas services, a new tradition was begun when, with thanks to Mick Broadhurst, we held our inaugural Nativity play, where both volunteers and congregation gave free rein to their dramatic skills.

PCC of the Parish of Boston
Reverend's Report
for the year ended 31st December 2022

In such a report I simply cannot cover everything, nor is it possible to give individual thanks; there are far too many people involved in the life of this church - the staff team, Foodbank team, my fellow ministry team, musicians and choirs and our amazing volunteers. It is quite true to say we could not show the love and hope of Jesus Christ to this community without them all. The companionship, friendship, and joy they bring to us, as the ministry team, is enriching and hugely valued by us.

So now, in 2023, as we await our new priest, we look to the future with faith, confidence and hope.

Your rector and friend,



Rev. Jane Robertson
Trustee

Date: ...2/5/2023

PCC of the Parish of Boston
Legal and Administrative Information
for the year ended 31st December 2022

Rev. Jane Elizabeth Robertson - Chair
Graham Stewart Smith
Rev. Alyson Buxton (resigned 18/6/22)
David Scoot
Sue Kirk MBE
Adam Keik
Robert William Tamberlin
Granville R Paul
Ann Sargeant
Trevor Baily
Paula Tamberlin
Isobel Thomas
Ashley Cooper
Kathleen Florence Davey
John Lyon
Andrew Nicholas Jordan Elms
Marion Rose Forster Parish
Chris Ladner

Registered Office

1 Wormgate
Boston
Lincolnshire
PE21 6NP

Auditors

Moore Thompson
Bank House
Broad Street
Spalding
Lincolnshire
PE11 1TB

Bankers

Lloyds Bank
51 Market Place
Boston
PE21 6NQ

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2022

The Trustees present their report and financial statements for the year ended 31st December 2022.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2015 in preparing the annual report and financial statements of the

Structure, governance and management

The PCC of the Parish of Boston (hereinafter - the PCC) is a registered charity (charity registration number 1138045) which provides the Church of England religious services to the community within its parish boundaries.

The charity was registered with the Charity Commission on 15th September 2010.

The PCC is controlled by its governing document, the Parochial Church Council powers measure (1956) as amended and church representation rules.

The Trustees who served during the year and detailed on the charity information on page 1.

Recruitment and appointment of new trustees

New Trustees are recruited by advertising and recommendation. Current Trustees vote on the new Trustee applications at Board Meetings. Ideally the Trustees would like to keep a balance of skills and experience on the Board.

New Trustees are encouraged to familiarise themselves with charity laws, the financial reports of the PCC and to attend Trustee meetings and other events.

Organisational structure

The PCC is managed by a Board of Trustees which is responsible for overseeing the financial and operation direction of the PCC. The Board is responsible for ensuring that all recommended financial controls have been considered and introduced and they meet on a regular basis.

Objectives and activities and public benefit

The main objective of the PCC is to provide Church of England religious services to the community within the Parish of Boston as well as promoting in the ecclesiastical Parish the whole mission of the Church.

The objectives are set to reflect the Church's faith and community aims. Each year the Trustees review the objectives and activities to ensure they continue to reflect the aims of the Church. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The Trustees are highly conscious of the need to provide the best possible public benefit in line with Charity Commission guidance and consider that the charity does this.

The charity has undertaken various activities described in the sections below during the year to implement these objects in line with the PCC's current development path. These activities also provide support for the public benefits that the charity provides.

Related parties

Transactions during the period with trustees and any other related parties are detailed on note 15 of these financial statements.

Risk management

The Trustees have a duty to identify and review the risks to which the PCC is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and any error.

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2022

Achievements and highlights for 2022

Through consultation our congregations have agreed that The Parish of Boston hopes to be known as a significant Place of Hospitality. A place where the hospitality of God can be encountered by all; for people who visit every day, people who may visit once in their lives, for the young and old, worshippers and pilgrims, historians and tourists. We are a united parish which includes St. Botolph's, St. Thomas' and St. Christopher's.

The "**Passion for the Possible**" project was finally completed by the 31 December 2021 with the final payment being received in April 2022. The project achieved all its aims. To provide urgent repair and restoration to the structure of the building and reduce its environmental impact, which were a) to preserve and interpret St Botolph's historical offering; thus giving greater opportunities for all to experience, understand and engage with heritage, b) building on our present volunteering opportunities to develop a comprehensive heritage volunteer and training programme to encourage a greater understanding of our heritage, c) to develop a high-profile visitor attraction: generating a self-sustaining income for the church as well as for the overarching economy of the town.

Over the course of the project and in just under three years, the project has:

- Undertaken urgent restoration work to the tower, west window and belfry roof.
- Installed new flooring in the north and south aisles of the nave, with underfloor heating.
- Removed some of the pews and restored other pews to create a flexible space.
- Made the entrances accessible with the installation of a new porch and a new glass door.
- Delivered enhanced learning experiences, which includes students taking part in school workshops.
- Created Fun @ The Stump school holiday activities
- Delivered a Children's Festival
- Developed a new Community Choir
- Engaged young people from uniformed organisations (scouts, cubs etc) with activities.
- Recruited and trained volunteers.
- Supported volunteers to gain employment or go into further education.
- Delivered Hard Hat tours of the tower to people during building works.
- Provided a monthly newsletter to recipients.

The **Foodbank** service, that the Church takes part in, continued to be exceptionally important with the onset of the cost of living crisis by providing those in need in the local community three days' nutritionally balanced emergency food and support to local people who are referred to us in crisis. We remain committed to being part of the nationwide network of foodbanks working to combat poverty and hunger across the UK.

In addition, during 2022, further grant funding was received for this service from the Trussell Trust. This funding was to help with the running costs of the service, but also, in order for finance management advice to be available on site when the foodbank was open. Following on from funds received in 2021, this further funding has been secured for both 2022 and 2023.

The PCC have also committed to working with the NHS via the operation of a **Crisis Wellbeing Café** within The Stump coffee shop from 2022. An initial funding receipt of £25,000 was received in 2020 but due to COVID-19 the project was unable to commence until 2022. The fund has been used to offer days when the café will be available to help combat individuals with loneliness and low level mental health issues within the community in conjunction with Lincolnshire Partnership Foundation.

PCC of the Parish of Boston
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Achievements and highlights for 2022 continued

2022 also saw major further progress of the PCC's next ambitions project, "Inspire - The Life Long Learning Project", a £1,000,000 project to restore, renovate and develop the Blenkin Memorial Hall. Full funding was approved by The Government Office such that work commenced on the project in 2022. The Trustees feel this project is due to fully start in 2023, along with the Library Project which received an initial donation in 2020 of £40,000, will provide huge benefits to both the Stump and the local community, with the improved facilities and services that will be able to be offered.

Financial review

The financial performance of the PCC for the year ended 31st December 2022 is detailed on pages 11 to 32 of these financial statements and the Trustees are pleased with the performance during the year.

The full lifting of the COVID-19 restrictions towards the end of 2021 meant that The Stump was able to be fully open for visitors and worshipers throughout 2022. Following a slow start in the return of visitors this has grown steadily throughout 2022 and their use of the shop, coffee shop, tour towers etc, as well as the ability for events to be held in The Stump again can be seen in the increase in income from trading activities and has helped generate funds to enable the PCC to carry out its aims and objectives. Challenging times still remain ahead with the 3 churches under the control of the PCC all being affected, in 2022, by the rising costs of all areas of operation but especially rising energy costs. Overall the accounts show a deficit of expenditure over income for the year, on the PCC's unrestricted funds, of £38,831 (of which £8,083 relates to the unrealised loss created on the year end revaluation of investments).

In 2022 the PCC continued to get funding to support various restricted projects that were in operation, including funding for the Foodbank, financing of the Director of Music via the Bishop's Transformation Fund and major funding under the "Inspire Project" for renovation work on the Blenkin Memorial Hall and lighting within The Stump and the library situated within The Stump. All funds are being spent in line with their relevant

Reserves policy

It is the policy of the PCC that it will hold in unrestricted reserves the equivalent of half year's Diocesan Quota plus six months costs of insurance, utilities and salary costs, which for 2022 was approximately £120,000.

Following the injection of the £151,000 "restore reserves" funding from the Cultural Recovery Fund in 2021 the PCC continues to hold sufficient unrestricted reserves to cover this policy requirement.

Total closing reserves as at 31st December 2022 were £825,576, comprising of carried forward unrestricted funds of £209,522 plus carried forward restricted funds of £529,964 and endowment funds of £86,090.

Investment Policy

The investment objective set by the PCC is for the Investment Manager to invest in low risk areas in order to safeguard the initial capital invested. The Trustees are willing to accept levels of return commensurate with a low risk strategy.

The majority of the PCC's investments are maintained by the Lincoln Diocesan Trust Board of Finance and are held within low risk CCLA accounts.

Volunteers

The PCC continues to be grateful for the support of our volunteers who play a very important role across the PCC from the Board of Trustees, gift shop and coffee shop assistants, fundraisers and general volunteer workers and assistants to the PCC.

PCC of the Parish of Boston
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Plans for the future

Visitor numbers have recovered well since the impact of COVID-19 at the start of 2021, using the strong gifts and talents of our leadership team the PCC is aiming in 2023 to complete the new "Inspire" and "Library and Lighting" projects whilst continuing the "Open Door" project.

The hope is that these plans will help the PCC further achieve its current and long-term objectives as follows:

The Open Door Project

The aim is to develop our ministry of hospitality and welcome and to raise the funds needed to keep our doors open daily for the benefit of our congregation and the community of Boston. This will be done via:

- Worship, prayer, discipleship and pastoral care to love God with all our mind, body and strength and to love our neighbour as ourselves.
- By our decisions being guided by the purpose and value of Christian hospitality
- By developing ongoing community projects which will both reach and raise funds
- By trying to meet expressed and unexpressed needs of the community
- By developing a profitable shop and coffee shop to help with the Open Door running costs
- Continue to raise our profile so we are known as a venue and a place that welcomes art and exhibitions
- To be creative and good stewards of all God's gifts to us so the Parish has a self-sustaining future

Inspire Project:

Blenkin Memorial Hall

The repair, renovation and redevelopment of the Blenkin Memorial Hall completed in early 2023 and we will see this being used by many community groups, in addition to it being the home of the song school which now oversees four choirs of all ages, ranges and abilities. The appointment of a full time Director of Music will enable our outreach work to extend to many more schools, an initiative which is being supported by the Diocesan Transformation Fund.

Library & Lighting

Work on the library has begun and will continue in the first half of 2023. The project's aim is to develop and conserve the medieval library and other historic artefacts throughout St Botolph's through an upgrade and redesign of the lighting of St Botolph's Church interior and exterior that will enhance this architectural, educational and cultural asset for the town.

This will bring benefits in both economic savings and enhanced visitor attraction. It will bring reduced long-term maintenance and energy running costs within a practical and architecturally sympathetic lighting scheme.

The conservation of the Library and the opening of it to the public will encourage visitors to this key heritage buildings and help provide a self-sustaining future for this key and central historic asset.

There will also be community engagement through our volunteer programme with volunteering roles created as Library and Conservation guides and those created in Events Management.

Both projects aim to turn what is the largest covered venue into a flexible space that is designed to accommodate a wide range of events and activities and that will draw both audiences and performers from across the world. It will provide the opportunity to become a place of integration for all people, regardless of background, culture, age or religious affiliation. In addition to this it will also ensure the church's legacy of financial sustainability and resilience for generations to come within the present intensely challenging economic environment.

The new lighting scheme will also drastically reduce both maintenance and energy costs, which is part of our long term commitment towards being carbon neutral by 2030."

Auditors

It is proposed that Moore Thompson be re-appointed as auditors for the next financial year - to be ratified at the 15 May 2023 Annual General Meeting.

PCC of the Parish of Boston
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Trustees responsibilities statement

The trustees are responsible for preparing the trustees report and the financial statements in accordance with applicable laws and regulations.

The Trustees are required to prepare financial statements for each financial year. The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the PCC and the surplus or deficit of the PCC for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue running.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the PCC's transactions and disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of Trustees on 21/05/2023 and signed on behalf of the board by:


Mr. Graham Stewart Smith
Trustee

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2022**

Opinion

We have audited the financial statements of the Parochial Church Council of the Parish of Boston (the 'PCC') for the year ended 31st December 2022, which comprise of the Statement of Financial Activity, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2022, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2022**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in lines with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge of the charity sector and experience of the client.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2022**

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

Because of the inherent limitations of this audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2022**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Moore Thompson Chartered Accountants, Statutory Auditor
Bank House
Broad Street
Spalding
PE11 1TB

Dated: 11.5.22

Moore Thompson is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

PCC of the Parish of Boston
Statement of Financial Activity
for the year ended 31st December 2022

	Notes	2022			2021
		Unrestricted funds	Restricted funds	Endowment funds	Total
		£	£		£
Income from:					
Donations and legacies		113,150	40,800	-	153,950
Grants		-	1,374,515	-	1,374,515
Charitable activities		87,541	-	-	87,541
Trading activities		11,624	24,989	-	36,613
Investments		6,683	1,287	2,566	10,536
Other		16,692	-	-	16,692
Total Incoming resources	2	235,690	1,441,591	2,566	1,679,847
Expenditure on:					
Raising funds		3,940	-	-	3,940
Charitable activities		265,065	1,292,319	-	1,557,384
Total expended resources	3	269,005	1,292,319	-	1,561,324
Net gains / (losses) on investments		(8,083)	(5,773)	(11,394)	(25,250)
		(8,083)	(5,773)	(11,394)	(25,250)
Net (expenditure) / Income		(41,398)	143,499	(8,828)	93,273
Net movement in funds		(41,398)	143,499	(8,828)	93,273
Transfers between funds	12	2,567	-	(2,567)	-
Net movement in funds		(38,831)	143,499	(11,395)	93,273
Reconciliation of funds:					
Total funds brought forward	17	248,353	386,465	97,485	732,303
Total funds carried forward	12	209,522	529,964	86,090	825,576

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 14 to 32 form part of these financial statements

PCC of the Parish of Boston
Statement of Financial Position
at 31st December 2022

		2022			2021
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
		£	£	£	£
Fixed assets					
Tangible assets	6	78,533	46,844	-	125,377
Heritage assets	7	13,000	-	-	13,000
Investments	8	59,626	43,265	86,090	188,981
		151,159	90,109	86,090	327,358
Current assets					
Stock		1,494	-	-	1,494
Debtors and prepayments	9	15,568	92,279	-	107,847
Cash at bank and in hand	10	128,533	367,249	-	495,782
		145,595	459,528	-	605,123
Creditors:					
Amounts falling due within one	11	(87,232)	(19,673)	-	(106,905)
Net current assets					
		58,363	439,855	-	498,218
Total assets less current liabilities					
		209,522	529,964	86,090	825,576
Net Assets					
		209,522	529,964	86,090	825,576
Charity Funds					
	12				
Unrestricted		209,522	-	-	209,522
Restricted		-	529,964	-	529,964
Endowment		-	-	86,090	86,090
		209,522	529,964	86,090	825,576
		209,522	529,964	86,090	825,576
		209,522	529,964	86,090	825,576
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		209,522	529,964	86,090	825,576
		209,522	529,964	86,090	825,576
		209,522	529,964	86,090	825,576
		209,522			

These financial statements were approved by the Trustees on 2/5/23 and are signed on their behalf


Rev. Jane Robertson
Trustee


Graham Stewart Smith
Trustee

Date: 2/5/2023

Date: 2/5/23

Pages 14 to 32 form part of these financial statements

PCC of the Parish of Boston
Statement of Cash Flows
at 31st December 2022

		2022		2021	
	Note	£	£	£	£
Cash flow from operating activities					
Surplus/(Deficit) for the year		93,273		339,360	
Adjustments for:					
Interest and dividends received		(10,536)		(7,321)	
Depreciation of tangible fixed assets	4	16,959		24,712	
(Gain)/losses on investments		25,250		(29,836)	
Movements in working capital:					
(Increase)/Decrease in debtors		(96,383)		354	
(Decrease)/Increase in creditors		<u>11,578</u>		<u>27,263</u>	
			40,141		354,532
Cash flows from Investing activities					
Purchase of tangible fixed assets		-		(83,279)	
Interest received	3	<u>10,536</u>		<u>7,321</u>	
			10,536		(75,958)
Net increase in cash and cash equivalents			<u>50,677</u>		<u>278,574</u>
Cash and cash equivalents at beginning of year			445,104		166,530
Cash and cash equivalents at end of year	11		<u><u>495,782</u></u>		<u><u>445,104</u></u>
Cash and cash equivalents consists of:					
Cash at bank and in hand	11		<u><u>495,782</u></u>		<u><u>445,104</u></u>

PCC of the Parish of Boston
Notes to the Financial Statements
for the year ended 31st December 2022

1. Accounting policies

The address of the registered office is 1 Wormgate, Boston, Lincolnshire, PE21 6NP.

The nature of the charity's operations and principal activities is the provision of the Church of England religious services to the community within its parish boundaries.

Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with:

- Charities SORP (FRS 102) - *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019)*.
- FRS 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland.
- The Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For grants to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2022

1. Accounting policies (continued)

Income recognition (continued)

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Support cost allocation

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Support costs include all those overhead costs for utility services, and other services and costs, which are in support of the activity. They have been allocated to activity cost categories on a basis consistent with the use of resources.

Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against or credited to profits on a straight line basis over the period of the lease.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Tangible fixed assets

All tangible fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Memorial Hall	Straight line over 50 years
Memorial Hall contents	Straight line over 10 years
IT equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2022

1. Accounting policies (continued)

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such an indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Heritage assets

Heritage assets are recognised on the balance sheet and initially measured at cost when purchased or if donated, their valuation. Assets are subsequently stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Fair values for donated assets are estimated by reference to market prices.

Where information on the cost or valuation of heritage assets is not available or the cost of providing such information significantly outweighs any benefit to the users of the accounts then heritage assets are not recognised on the balance sheet.

These assets only arise when donated to the charity or, if on acquisition, it is believed that they will further the charity's objectives. Once acquired they will be preserved by the charity in order to keep their historical, artistic, scientific, technological, geophysical or environmental qualities to such a high level as to contribute to knowledge and culture. Heritage assets are to be held for the foreseeable future.

Depreciation is calculated so as to write off the cost of a heritage asset, less its estimated residual value, over the useful economic life of that heritage asset as follows:

Hand bells	Straight line over 50 years
Grand piano	Straight line over 50 years

Fixed asset investments

Investmentments are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at their fair value (market value) as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year. Quoted stocks and shares are included in the Balance Sheet at the current market value quoted by the investment analyst, excluding dividend. Other investments are included at the trustee's best estimate of market value.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk can be found in the Trustees Report (page 4).

Stocks

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

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

Endowment funds represent those assets which must be held permanently by the Charity, these are principally by investments. Any capital gains or losses arising on the investments fall to be treated as part of the fund of which they form part of. Endowment fund income can be used in furtherance of the general objectives of the Charity and is included as unrestricted income.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2022

1. Accounting policies (continued)

Employee benefits

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2022

2. Analysis of Income 2022	2022			2021	
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	£	£	£	£	£
Donations and Legacies					
Gift Aid	29,744	-	-	29,744	27,679
Collections	4,710	-	-	4,710	2,297
Giving - Boxes & votive stands	21,160	-	-	21,160	12,522
Gift Aid recovered	11,287	-	-	11,287	16,531
Donations	14,447	40,800	-	55,247	1,406
Donations - Lego project	8,781	-	-	8,781	-
Donations - Stump Souvenirs Ltd	7,685	-	-	7,685	11,070
Legacies	15,336	-	-	15,336	168,372
	113,150	40,800	-	153,950	239,877
Grants					
Heritage Lottery Fund projects	-	127,733	-	127,733	154,778
Other project grants	-	66,661	-	66,661	52,552
Inspire Project	-	1,087,980	-	1,087,980	-
Library Project	-	92,141	-	92,141	-
Covid support grants	-	-	-	-	174,915
	-	1,374,515	-	1,374,515	382,245
Charitable Activities					
Fees for weddings and funerals	11,700	-	-	11,700	8,344
Hall lettings	819	-	-	819	250
Coffee shop - sales	26,488	-	-	26,488	10,310
Coffee shop - recharged costs	10,868	-	-	10,868	-
Church lettings	20,876	-	-	20,876	9,306
Guided tours / tower admissions	15,571	-	-	15,571	5,486
Miscellaneous	1,219	-	-	1,219	1,014
	87,541	-	-	87,541	34,710
Trading Activities					
Fundraising	3,100	-	-	3,100	662
Floodlights	5,583	-	-	5,583	5,192
Bells	25	-	-	25	85
Music director tuition / hire	2,916	-	-	2,916	1,627
Foodbank	-	24,989	-	24,989	23,640
	11,624	24,989	-	36,613	31,206
Investment Income					
Rent	1,650	-	-	1,650	1,650
Bank interest	2,230	-	-	2,230	29
Dividends	2,803	1,287	2,566	6,656	5,642
	6,683	1,287	2,566	10,536	7,321
Other income					
St Thomas' PCC income Note 16	16,692	-	-	16,692	10,689
	16,692	-	-	16,692	10,689
	235,690	1,441,591	2,566	1,679,847	706,048

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2022

3. Analysis of Expenditure

2022		Unrestricted Funds £	2022 Restricted Funds £	Total £	2021 Total £
Raising funds					
Events		3,940	-	3,940	23,062
Charitable activities					
Diocesan quota		70,000	-	70,000	61,000
Wages	Note 3a	20,623	57,520	78,143	65,773
Coffee shop expenses		15,727	21,279	37,006	6,872
Insurance		33,469	-	33,469	32,241
Organ tuning		2,460	-	2,460	5,632
Organist fees		3,426	-	3,426	1,980
Music and choir costs		7,171	-	7,171	9,459
Candles and Oil		3,932	-	3,932	1,878
Church repairs and maintenance		114	5,486	5,600	10,334
Inspire project repairs	Note 3b	-	1,034,572	1,034,572	33,918
Cleaning		1,678	-	1,678	2,102
Office costs		4,420	-	4,420	924
Administration		6,082	-	6,082	4,195
Information technology costs		2,822	-	2,822	2,589
Miscellaneous expenses		5,257	-	5,257	3,847
Library - Restoration costs	Note 3c	-	94,981	94,981	2,016
Church and hall electric		55,808	-	55,808	27,812
Delivery Stage (HLF)		-	175	175	14,637
Donations		-	20,000	20,000	-
Marketing		772	-	772	1,088
Accountancy		5,335	-	5,335	5,344
Audit		3,350	-	3,350	3,350
Foodbank - Running costs		-	19,288	19,288	16,545
Foodbank - Outside adviser costs		-	23,403	23,403	20,087
Depreciation charges		1,344	15,615	16,959	24,712
St Thomas' expenditure	Note 16	21,275	-	21,275	9,469
St Christophers' church repairs and maintenance		-	-	-	5,658
		265,065	1,292,319	1,557,384	373,462
		269,005	1,292,319	1,561,324	396,524

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2022

3a. Analysis of restricted wages	2022	2021
	£	£
HLF Project	32,313	18,777
Boston Foodbank	17,711	22,898
Bishops Transformation Fund re Music Director Wages	7,496	-
	57,520	41,675

3b. Breakdown of Inspire project repairs	2022	2021
	£	£
Repair and conservation works	994,935	-
Professional fees	39,637	33,918
	1,034,572	33,918

3c. Breakdown of Library restoration costs	2022	2021
	£	£
Repair and conservation works	89,963	-
Professional fees	5,018	2,016
	94,981	2,016

4. Employee Emoluments	2022	2021
	£	£
Salaries	71,407	60,525
Social security costs	5,071	3,631
Pension costs	1,665	1,617
	78,143	65,773

There are no employees who received emoluments exceeding £60,000

	2022	2021
	£	£
Average number of part-time employees during the year	6	6

5. Trustees remuneration and expenses

There were 2 trustees who received remuneration for the year ended 31st December 2022 (2021 - 2). However, this was in their capacity as employees of the charity and not as trustees.

There was 1 trustee who during the year 2022, invoiced the PCC £700 a month on a self-employed basis in respect of the provision of services as the Director of Music, before eventually becoming employed by the charity mid-year, plus additional fees for one off events (e.g. weddings). In 2022 £6,565 (2021 - £9,110) was paid, under this self-employment basis, during their time as a trustee.

The following reimbursements were made to trustees for travel expenses incurred during the year:

	2022	2021
	£	£
Rev. A Buxton	-	279
T Bailey	-	40
	-	319

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2022

6. Tangible fixed assets

	Memorial Hall £	Memorial Hall contents £	Equipment and IT £	Fixtures and Fittings	Total £
Cost					
Brought fwd at 1st Jan 2022	80,000	5,000	23,295	72,633	180,928
Additions	-	-	-	-	-
Carried fwd at 31st Dec 2022	<u>80,000</u>	<u>5,000</u>	<u>23,295</u>	<u>72,633</u>	<u>180,928</u>
Depreciation					
Brought fwd at 1st Jan 2022	8,000	2,500	9,933	18,159	38,592
Charge for the year	-	-	3,340	13,619	16,959
Carried fwd at 31st Dec 2022	<u>8,000</u>	<u>2,500</u>	<u>13,273</u>	<u>31,778</u>	<u>55,551</u>
Net book value					
At 31st Dec 2022	<u>72,000</u>	<u>2,500</u>	<u>10,022</u>	<u>40,855</u>	<u>125,377</u>
At 31st Dec 2021	<u>72,000</u>	<u>2,500</u>	<u>13,362</u>	<u>54,474</u>	<u>142,336</u>

Within tangible fixed assets is £46,844 net book value of restricted fund assets (2021 = £62,459).

7. Heritage assets

	Hand bells £	Grand piano £	Total £
Net book value			
Brought fwd and carried fwd at 31st December 2022	<u>2,500</u>	<u>10,500</u>	<u>13,000</u>

The hand bells and grand piano have been considered by the trustees to have a useful life at 31st December 2022 in excess of 50 years and therefore have not been depreciated.

The charity also holds several other heritage assets including a brass eagle lectern, 2 bishops chairs, 1,500 catalogued library books and other items with historical qualities that are held and maintained principally for their contribution to knowledge and culture. Due to information on the cost or valuation of these items not being available nor able to be obtained at a cost commensurate with the benefit to the users of the accounts and to the charity for its own stewardship purposes the assets are purely disclosed in the accounts with no values attributed to them.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2022

8. Investments

	Units Held	Unit Cost	2022 £	2021 £
Unrestricted funds				
Charinco Investment fund	1637.00	10,690	24,056	25,475
Barclays Plc	23108.00	6,144	35,570	42,234
			<u>59,626</u>	<u>67,709</u>
Restricted funds				
St Botolph Church Fabric (Sayer) Bequest	2094.00	16,112	<u>43,265</u>	<u>49,038</u>
Endowment funds				
Boston Chapel of Ease Trust	212.00	233	4,380	4,965
St Botolph Curates (Gee) Trust	2769.00	2,769	50,326	56,948
Parsonage HSE (Gee) Trust	362.00	288	7,479	8,477
Boston Middle Class Girls School (Gee) Trust	1157.00	1,157	23,905	27,095
			<u>86,090</u>	<u>97,485</u>
			<u>188,981</u>	<u>214,232</u>

All of the above investments are held by the St. Botolphs branch of the PCC Parish of Boston and correctly split between, General, Restricted and Endowment funds.

The PCC Parish of Boston also owns land at Cowgate, Boston for which it receives rent of £1,650 per annum. No value is included in these accounts in relation to this parcel of land.

9. Debtors

	Unrestricted Funds £	2022 Restricted Funds £	Total £	2021 Total £
Trade debtors	2,229	92,279	94,508	6,609
Amounts owed to unrestricted funds from restricted funds	10,868	-	10,868	-
Stump Souvenirs Limited donation debtor	2,471	-	2,471	4,061
	<u>15,568</u>	<u>92,279</u>	<u>107,847</u>	<u>10,670</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2022

10. Bank and cash

	2022		2021
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Treasurers Account	(66,536)	286,718	220,182
Heritage Lottery Fund	-	53,644	53,644
St Botolphs Gift Aid Account	-	26,887	26,887
General Reserve Fund	153,003	-	153,003
Chancel Fund	661	-	661
Vicar and Church Wardens	4	-	4
Boston Chapel of Ease Trust	719	-	719
MSL Deposit Account	9,239	-	9,239
Petty Cash	200	-	200
St Thomas'			
Current Account - St Thomas	9,189	-	9,189
St Thomas General Fund	8,751	-	8,751
St Thomas Designated Funds	6,396	-	6,396
Cash Account - St Thomas	31	-	31
St Christopher's			
Deposit Account - St Christophers	6,876	-	6,876
	128,533	367,249	495,782
	445,104		

11. Creditors: falling due within one year

	2022		2021
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Trade creditors	33,097	8,805	41,902
Other creditors	42,492	-	42,492
Amounts owed to unrestricted funds from restricted funds	-	10,868	10,868
Accruals and deferred income	11,643	-	11,643
	87,232	19,673	106,905
	95,327		

11a. Deferred income

	2022		2021
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Weddings	3,003	-	3,003
	3,003	-	3,003
	-		

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2022

12. Funds

2022	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
Unrestricted funds					
General fund	248,353	235,690	(277,088)	2,567	209,522
Restricted funds					
Heritage Lottery Fund	150,163	127,733	(48,103)	-	229,793
St Botolphs Church Fabric (Sayer) Bequest Fund	52,660	1,287	(5,773)	-	48,174
Church Fabric Legacy Donations	122,285	-	(5,486)	-	116,799
Boston Foodbank	2,561	85,557	(60,402)	-	27,716
Inspire Project Fund	(13,866)	1,087,980	(1,034,572)	-	39,542
Bishop Social Justice Fund	4,670	-	-	-	4,670
Typmanum Repairs (St Thomas')	10,000	-	-	-	10,000
Library Project	32,992	92,141	(94,981)	-	30,152
Crisis Wellbeing Café	25,000	6,093	(21,279)	-	9,814
Medlock Winter Grants	-	20,000	(20,000)	-	-
Bishops Transformation/Music Directors Fund	-	20,800	(7,496)	-	13,304
	386,465	1,441,591	(1,298,092)	-	529,964
Endowment funds					
Boston Chapel of Ease Trust Fund	4,963	130	(583)	(130)	4,380
St Botolph Curates (Gee) Trust Fund	56,950	1,503	(6,624)	(1,503)	50,326
Parsonage HSE (Gee) Trust Fund	8,478	222	(998)	(223)	7,479
Boston Middle Class Girls School (Gee) Trust Fund	27,094	711	(3,189)	(711)	23,905
	97,485	2,566	(11,394)	(2,567)	86,090
Total funds	732,303	1,679,847	(1,586,574)	-	825,576

The funds are constituted as follows:

	Unrestricted Funds £	Restricted Funds £	2022 Endowment Funds £	Total £	2021 Total £
Fixed assets	151,159	90,109	86,090	327,358	369,568
Stock	1,494	-	-	1,494	2,288
Debtors	15,568	92,279	-	107,847	10,670
Cash at bank and in hand	128,533	367,249	-	495,782	445,104
Creditors	(87,232)	(19,673)	-	(106,905)	(95,327)
	209,522	529,964	86,090	825,576	732,303
	-	-	-	-	-

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2022

13. Restricted funds

Heritage Lottery Fund - This fund is for the renovation work required to Boston Stump which completed in 2022, along with the costs of increased management and maintenance costs of the site for a further 5 years post completion of the renovation work.

St Botolph Church Fabric (Sayer) Bequest - A restricted investment fund where both the capital and income can only be expended for Church Fabric purposes.

Church Fabric (Legacy Donations) Fund - A fund of legacy donations received where the income can only be expended on Church Fabric purposes.

Boston Foodbank - This fund is for the running of the Boston Foodbank to help feed locals in crisis.

Inspire Project Fund - This fund is for the restoration, renovation and development work to the Blenkin Memorial Hall.

Bishops Social Justice Fund - Funds to be used as part of the Boston Parish Homeless Project.

Tympanum Repairs (St Thomas') Fund - This fund is for the restoration and clearing of the Tympanum at St Thomas'

Library Fund - This fund is for the restoration and conservation of the Medieval Library.

Crisis Wellbeing Café - This fund is for a project to be run in conjunction with the Lincolnshire Partnership Foundation Trust to combat loneliness and low level mental health issues within the community.

Medlock Winter Grants - This fund was a one off winter funding donation in December 2022, provided to the PCC for distribution to specific beneficiary organisations.

Bishops Transformation/Music Directors Fund - This fund is to provide specific funding towards the cost of employing a full time Director of Music.

Endowment funds

Boston Chapel of Ease Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

St Botolph Curates (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

Parsonage HSE (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

Boston Middle Class Girls School (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

14. Operating leases

At 31 December the charity had total future minimum lease payments under non-cancellable operating leases as set out below:

	2022	2021
	£	£
Not more than one year	2,263	2,263
Later than one and not more than five years	1,253	3,516

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2022

15. Related parties

During the year donations of £7,435 (2021 - £11,070) were received from the related company Stump Souvenirs Limited, the shareholders of which are the Churchwardens of the Parish of Boston PCC.

The charity is also associated with The Boston Stump Restoration Trust (Charity No. 507699) with the Rev. Alyson Buxton sitting on The Trustees Board of both charities. The charities work closely together in relation to any renovation work required at The Parish Church of St Botolph, Boston.

During the year £150,000 (2021 - £Nil) funds, set aside by The Boston Stump Restoration Trust to help fund the redevelopment of the Blenkin Memorial Hall by the PCC of the Parish of Boston, were paid over.

Also, as under the terms of the Trust Deed of The Boston Stump Restoration Trust, in 2022 the charity spent £4,065 (2021: £28,323) directly covering ongoing costs of repairs to the fabric within the Boston Stump as part of the Parish of Boston PCC ongoing maintenance programme (2021: all costs paid directly towards repairs to the fabric of the Boston Stump).

The trustees consider that there are no other related parties to the charity requiring disclosure.

PCC of the Parish of Boston
Notes to the financial statements (continued)
for the year ended 31st December 2022

16. Detailed Income and Expenditure Account - St Thomas' Church PCC

	2022	2021
	Total	Total
	£	£
Income from:		
Donations and Gift Aid	5,869	4,763
Teas	451	219
Candles	290	79
Fundraising	2,721	1,725
Fees for funerals, baptisms and weddings	1,082	609
Church Hall	4,869	3,056
Miscellaneous	1,213	230
Interest	197	8
Total Incoming resources	16,692	10,689
Expenditure on:		
Parish Share	14,000	4,000
Licences	170	218
Heat, light and cleaning	2,756	1,452
Insurance	2,954	2,660
Repairs and maintenance	1,395	702
Music and choir costs	-	437
Total expended resources	21,275	9,469
Net (expenditure)/income	(4,583)	1,219
Transfers between funds	-	-
Net movement in funds	(4,583)	1,219
Reconciliation of funds:		
Total bank and cash balances b/fwd	28,950	27,731
Total bank and cash balances c/fwd	24,367	28,950
	Note 10	

***Pages 29 to 32 also form part of these financial statements
and show the comparative 2021 figures.***

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2022

17. Fund comparatives

Statement of Financial Activities

		2021		
	Unrestricted	Restricted	Endowment	Total
Income from:	funds	funds	funds	
	£	£	£	£
<i>Donations and legacies</i>	107,258	132,619	-	239,877
<i>Grants</i>	174,915	207,330	-	382,245
<i>Charitable activities</i>	34,710	-	-	34,710
<i>Trading activities</i>	7,566	23,640	-	31,206
<i>Investments</i>	3,584	1,244	2,493	7,321
<i>Other</i>	10,689	-	-	10,689
Total Incoming resources	338,722	364,833	2,493	706,048
Expenditure on:				
<i>Raising Funds</i>	-	23,062	-	23,062
<i>Charitable Activities</i>	213,430	160,032	-	373,462
Total expended resources	213,430	183,094	-	396,524
Net gain / (losses) on investments	11,551	6,137	12,148	29,836
Net (expenditure) / income	136,843	187,876	14,641	339,360
<i>Transfers between funds</i>	2,493	-	(2,493)	-
Net movement in funds	139,336	187,876	12,148	339,360
Reconciliation of funds:				
<i>Total funds brought forward</i>	109,017	198,589	85,337	392,943
Total funds carried forward	248,353	386,465	97,485	732,303

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2022

17. Fund comparatives (continued)

Analysis of income

2021

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Donations and Legacies				
Gift Aid	27,679	-	-	27,679
Collections	2,297	-	-	2,297
Giving through boxes and votive stands	12,522	-	-	12,522
Gift Aid recovered	16,531	-	-	16,531
Donations	1,406	-	-	1,406
Donations from Stump Souvenirs	11,070	-	-	11,070
Legacies	35,753	132,619	-	168,372
	<u>107,258</u>	<u>132,619</u>	<u>-</u>	<u>239,877</u>
Grants				
Heritage Lottery Funds	-	154,778	-	154,778
Other grants	-	52,552	-	52,552
Covid support grants	174,915	-	-	174,915
	<u>174,915</u>	<u>207,330</u>	<u>-</u>	<u>382,245</u>
Charitable Activities				
Fees for weddings and funerals	8,344	-	-	8,344
Hall lettings	250	-	-	250
Coffee shop sales	10,310	-	-	10,310
Church lettings	9,306	-	-	9,306
Guided tours	278	-	-	278
Tower admissions	5,208	-	-	5,208
Miscellaneous	1,014	-	-	1,014
	<u>34,710</u>	<u>-</u>	<u>-</u>	<u>34,710</u>
Trading Activities				
Fundraising	662	-	-	662
Floodlights	5,192	-	-	5,192
Bells	85	-	-	85
Music tuition	1,627	-	-	1,627
Foodbank	-	23,640	-	23,640
	<u>7,566</u>	<u>23,640</u>	<u>-</u>	<u>31,206</u>
Investment Income				
Rent	1,650	-	-	1,650
Bank interest	29	-	-	29
Dividends	1,905	1,244	2,493	5,642
	<u>3,584</u>	<u>1,244</u>	<u>2,493</u>	<u>7,321</u>
Other Income				
St Thomas' PCC Income	10,689	-	-	10,689
	<u>10,689</u>	<u>-</u>	<u>-</u>	<u>10,689</u>
	<u>338,722</u>	<u>364,833</u>	<u>2,493</u>	<u>706,048</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2022

17. Fund comparatives (continued)

Analysis of Expenditure

2021

	Unrestricted Funds	2021 Restricted Funds	Endowment Funds	Total
	£	£	£	£
Raising funds				
Events	-	23,062	-	23,062
Charitable activities				
Diocesan quota	61,000	-	-	61,000
Wages	24,098	41,675	-	65,773
Coffee shop expenses	6,872	-	-	6,872
Insurance	32,241	-	-	32,241
Organ tuning	5,632	-	-	5,632
Organist fees	1,980	-	-	1,980
Music and choir costs	9,459	-	-	9,459
Candles and Oil	1,878	-	-	1,878
Church maintenance	-	44,252	-	44,252
Cleaning	2,102	-	-	2,102
Office costs	924	-	-	924
Administration	4,195	-	-	4,195
Information technology costs	2,589	-	-	2,589
Miscellaneous expenses	3,847	-	-	3,847
Library	-	2,016	-	2,016
Church and hall electric	27,812	-	-	27,812
Delivery stage (HLF)	-	14,637	-	14,637
Marketing	1,088	-	-	1,088
Accountancy	5,344	-	-	5,344
Audit	3,350	-	-	3,350
Foodbank - Running costs	-	16,545	-	16,545
Foodbank - Finance advice costs	-	20,087	-	20,087
Depreciation charges	3,892	20,820	-	24,712
St Thomas expenditure	9,469	-	-	9,469
St Christopher refurbishment	5,658	-	-	5,658
	213,430	160,032	-	373,462
	213,430	183,094	-	396,524

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2022

17. Fund comparatives (continued)

Funds

2021	At 1 Jan 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2021 £
Unrestricted funds					
General fund	109,017	338,722	(201,879)	2,493	248,353
Restricted funds					
Heritage Lottery Fund	72,681	154,778	(77,296)	-	150,163
St Botolphs Church Fabric (Sayer)					
Bequest Fund	45,279	7,381	-	-	52,660
Church Fabric Legacy Donations	-	132,619	(10,334)	-	122,285
Boston Foodbank	319	61,772	(59,530)	-	2,561
Inspire Project Fund	5,632	14,420	(33,918)	-	(13,866)
Bishop Social Justice Fund	4,670	-	-	-	4,670
Typtmanum Repairs (St Thomas')	10,000	-	-	-	10,000
Library Project	35,008	-	(2,016)	-	32,992
Crisis Wellbeing Café	25,000	-	-	-	25,000
	<u>198,589</u>	<u>370,970</u>	<u>(183,094)</u>	<u>-</u>	<u>386,465</u>
Endowment funds					
Boston Chapel of East Trust Fund	4,342	747	-	(126)	4,963
St Botolph Curates (Gee) Trust Fund	49,875	8,539	-	(1,464)	56,950
Parsonage HSE (Gee) Trust Fund	7,417	1,276	-	(215)	8,478
Boston Middle Class Girls School (Gee) Trust Fund	23,703	4,079	-	(688)	27,094
	<u>85,337</u>	<u>14,641</u>	<u>-</u>	<u>(2,493)</u>	<u>97,485</u>
Total funds	<u>392,943</u>	<u>724,333</u>	<u>(384,973)</u>	<u>-</u>	<u>732,303</u>

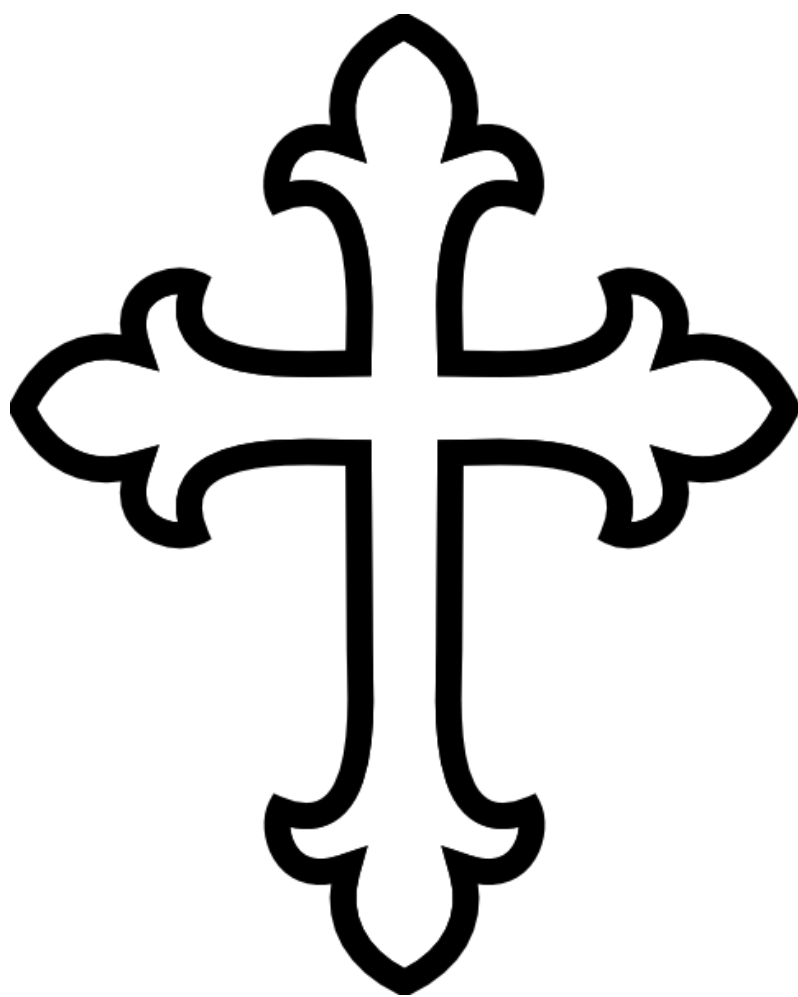
The funds are constituted as follows:

	2021			Total
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	£
Fixed assets	160,586	111,497	97,485	369,568
Stock	2,288	-	-	2,288
Debtors	10,601	69	-	10,670
Cash at bank and in hand	140,761	304,343	-	445,104
Creditors	(65,883)	(29,444)	-	(95,327)
	<u>248,353</u>	<u>386,465</u>	<u>97,485</u>	<u>732,303</u>

Accounts

THE PARISH OF BOSTON

A Place of Hospitality: A Place to Belong + A Place to Believe



ANNUAL PAROCHIAL CHURCH MEETING REPORT

16th May 2022

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THE CHURCH
OF ENGLAND

Dear Friends in Christ,

It has been announced that I will be departing the Parish of Boston in the summer of 2022. So I thought I would write a cover letter for the 2022 Annual Reports.

My arrival in Boston in 2013 as its Team Rector was quite traumatic. You were in the middle of the trauma of a devastating flood as well as the loss of your clergy team to other posts. It was a critical time of readjustment and re-envisioning of the Parish. Together, we discerned the Parish's vocation for this particular time of its history. Together we developed the vision of being a 'Place of Hospitality', which subsequently developed into a 'Place of Hospitality - a Place to Belong, a Place to Believe'.

I believe that during our time of the Brexit years, the homelessness crisis, the challenges brought by economic migration, and the significant need for our buildings, we have been successful in our mission. We have developed a parish that offers public and sacred space to all pilgrims and communicants. Many comments have been written in our Visitors Book. However, the comment that made my heart sing was that we were the 'heartbeat of the town.' In addition to this, we once had a Christmas card addressed to 'The People's Church: this made my heart boom with pride.

My first vocation in Boston was to try to be rooted and alive in my faith and to encourage the people of Christ to do the same. I have endeavoured to do this from the moment I arrived. My journey in Boston has been a journey like any other journey. It has had its ups, downs, lay-bys, fast-lanes, inside lanes, 'A' roads, dirt tracks, getting lost and then finding the right way again. It has been an incredibly personal, painful, challenging, and joyous journey. It is a journey that is now taking me to another place. However, serving you and Boston has been the honour of my life. I believe I leave a better person and a priest because of you: Thank you.

Although I know I leave you with a fantastic team. So good that you will barely know I have left! However, my prayer and blessing will be with you as you discern the next and the right person to lead you into the future.

With love in Him who calls and sends.

Aly

The Revd Canon Alyson Buxton
Team Rector



Minutes of the Meeting of Parishioners

30 May 2021, 12.30pm, St Botolph's Church / Online

Revd Canon Alyson Buxton, Team Rector of the Parish of Boston, welcomed everyone to the meeting and led the opening prayers.

Election of the Parish Churchwardens

Four nominations had been received: Trevor Baily, Susan Kirk MBE, Robert Tamberlin and Rod Paul. It was proposed by J Lyon and seconded by C Ladner that all four be appointed. It was agreed unanimously.

The meeting of the Parishioners was then closed.

Minutes of the Meeting of the Annual Parochial Church Meeting

Revd Canon Alyson Buxton welcomed everyone to the Annual Parish Church Meeting.

Present: Revd Canon A Buxton (Chair), A Kelk, C Ladner, J Lyon, M Forster-Parish, R Paul, M Broadhurst, J Maddy, T Baily, I Thomas, G Stewart-Smith, J Stewart-Smith, C Davis, T Scoot, J Graves, P Tamberlin, C Bartlett, J Degg, A Sargeant, Revd M Brewster, N Rathbourne, B Rathbourne, B Charity, A Elms, W Green, M Haynes, E Haynes, D Scoot, B Davis, P Dorr, H Dorr.

1. Apologies for absence

B Robinson, E Napier, K Lawson, P Lawson, M Appleby, L Anso, B Tamberlin, S Kirk, J Morris, Revd J Robertson.

2. Minutes of the last APCM meeting held on 6th September 2020

Proposed: J Lyon Seconded: D Scoot Unanimously Agreed

3. Matters Arising

The only matter arising was with regard to the heating of St Botolph's. The boilers were now beyond repair. New boilers would be installed, as part of the NLHF project from 1st June 2021.

4. Electoral Roll Report

Thanks to Elizabeth Haynes for her work in preparing the Electoral Roll. The electoral roll for the Parish now stands at 113.

5. PCC Membership

Calin Vaíses and Marilyn Coote have stood down from the PCC, both due to moving away. We give thanks for their faithful work on the PCC and wish them well.

Andrew Elms and Marion Forster-Parish have been proposed to serve on the PCC. Having no other nominations they were duly elected onto the PCC.

6. Presentation of the Annual Report

Revd Canon Alyson Buxton explained the Diocese plan for the future of Mission and Ministry. Through the Time to Change Together project, the Diocese would be reviewing all aspects of how it operates, from Edward King House to the groupings of Parishes and the way they work together.

Lincoln Diocese have calculated that clergy cost £55,000 per year (this takes into consideration housing, pension etc). This figure is higher in other parts of the country. Sadly the income does not match the expenditure at present.

In the Deanery of Boston we have historically been used to 11 posts. With the income generated by the Deanery, we can only afford 3.5 of those posts at present. This, replicated throughout the Diocese, means that there needs to be a review to ensure we do not go bankrupt.

Our Rural Dean, Revd Andrew Higginson, stood down this year. There is now a time of consultation before the next Rural Dean is appointed.

Zoom has been an incredibly important part of our life, indeed in our worshipping life too. A new AV System will be installed in June to enable us to have a better, more permanent, offering when broadcasting our services.

We are incredibly grateful to the Restoration Trust for agreeing to match fund our next building projects proposed for the Parish. We have been successful in gaining Towns Deal Funding. The new projects are:

- £150,000: Library project; including new lighting, heating and interpretation
- £250,000: Internal and external lighting schemes for St Botolph's
- £1million: Blenkin Memorial hall project: creating a song school, community space and business hubs

Revd Canon Alyson Buxton gave thanks to C Ladner and A Kelk for their work in brining these projects together.

The Food Bank has now been relocated permanently to the Rectory Offices. Trussell Trust have awarded a grant to pay for the rent for the next 2 years.

The group coordinating the Community Garden Project has now started to meet. The Community Garden project will see the garden of the Rectory Offices be transformed into a community space for all to enjoy and will complement the Food Bank operation.

We now have a new team supporting us from the National Lottery Heritage Fund. We hope to finish the project by the end of 2021. It has been 7 years' worth of work to get this project to where we are today. Without the hard work and dedication of our team, it would not have been possible.

Revd Canon Alyson Buxton finished the presentation of the report with a vote of thanks to her colleagues on the Ministry Team and Staff.

7. Presentation of Accounts

C Ladner presented the accounts to the meeting.

He highlighted pg. 11 which showed a movement of -£37,000. This was to be expected due to the restrictions the pandemic placed upon us.

On a positive note, the Parish Giving Scheme has seen a great up take. This not only reduces the work load in that the Gift Aid is automatically claimed for, but also allows the Parish to budget.

The last year has shown the Parish that without visitors coming through our doors, using the Refectory, Gift Shop, Tower Climb etc. the Parish would not be able to breakeven.

Last year we only managed to pay enough Parish share for one priest. We are expected to pay for at least one and a half. Please do thing about joining the Parish Giving Scheme if you haven't already.

Revd Canon Alyson Buxton offered a vote of thanks on behalf of the Parish for the hard work of C Ladner on our finances.

8. Appointment of Auditors

C Ladner proposed to the meeting we appoint Moore Thompson as the Parish Auditors for the next year.

Proposed: B Charity Seconded: G Stewart-Smith Unanimously Agreed

9. AOB

Q. When will St Botolph's be reopened fully

A. We are gradually reopening as volunteers come back to us. We cannot open without volunteers in place first.

Q. With regard to fundraising, have the team thought about creating a town carnival, getting local schools and businesses involved?

A. Capacity is a problem for our team. If members of the congregation would like to propose and run fundraisers, please speak to Adam or Chris to get this sorted.

P Tamberlin wanted to thank Revd Canon Alyson Buxton, and the team, for their continued enthusiasm, especially through the last year.

10. The first meeting of the PCC would be held on 14th June 2021

Signed: _____ Dated: _____
Revd Canon A Buxton, Team Rector & Chair

Parochial Church Council Report

The PCC met in June, August 2021 and January, March and April 2022. The PCC have a set agenda which includes; Finance, Governance, Safeguarding, National Lottery Heritage Fund Update, Fabric, Ministry Report, Events & Activities. Due to the National Lottery Heritage Fund Capital works coming to an end, it was decided that the PCC would meet every other month, rather than every month. All meetings were held on Zoom. A set of approved minutes can be obtained by contacting me via pcc@parishofboston.co.uk.

At our first PCC meeting, Mr Graham Stewart-Smith was re-elected Lay Chair, Mr. Chris Ladner was elected Treasurer and Mr. Adam Kelk was elected Secretary & Safeguarding Officer.

2021 year saw the election of our new Deanery Synod representatives which is done every 3 years subject to resignations, your Deanery Synod representatives are Chris Ladner, Adam Kelk and Polly Tamberlin.

Adam Kelk
PCC Secretary

Electoral Roll Report

As most will know, Elizabeth Haynes was our Electoral Roll Officer. Sadly in 2022 Elizabeth died suddenly and as a community we pray for Mike and his family as they come to terms with their loss. Elizabeth was a diligent and committed Electoral Roll Officer and we give thanks for her.

Since the last APCM in September 2021 when the Electoral Roll stood at 113, we have sadly lost two members of our congregation, Judy Cammack and Elizabeth Haynes. We have also had 2 members leave the area too. The Electoral Roll currently stands at 109.

If you need to check to see if your name is on the Roll, or require an application form, please contact the Parish Office to obtain one.

Adam Kelk
PCC Secretary

Safeguarding Report

Parish Governance & Safeguarding Team:

Revd Canon Alyson Buxton – Team Rector

Revd Jane Robertson – Associate Rector

Chris Ladner – Parish Governance Officer

Sue Kirk MBE – Churchwarden

Adam Kelk – Safeguarding Officer

The PCC takes very seriously the requirement to safeguard children, young persons and potentially vulnerable adults who attend any activity organised by the church. Accordingly it continues to actively monitor the application of the Dioceses Safe Church policies and procedures. The PCC have adopted the House of Bishop's Safeguarding Policies and Practice Guidance. Copies of which can be viewed in the Parish Offices. These documents are updated regularly and re-adopted by the PCC every year. Copies of these can be viewed in the Parish Office.

Part of this monitoring process involves an annual Diocesan self-audit. Each year all Parishes are required to complete a self-audit and submit the results to the Diocesan Safeguarding team. The audit goes through all sectors of parish life, ensuring that safeguarding principles are applied and best practice is used. The results are on based on Red (not compliant, will need actioning as soon as possible), Amber (partially compliment, need further work to get to green) & Green (fully compliant). I am pleased to report that we were Green throughout. This promotes good practice and also ensures that we are doing all we can to protect our most vulnerable in society.

All persons who have direct contact with groups who are identified as being vulnerable, and are classed as leaders, are required to obtain a clear Disclosure and Barring Scheme (DBS) report and these checks are renewed every 3 years (this has changed from 5 years following a review by the National Church safeguarding body). Detailed records are kept and confidential documents are filed in a locked facility. Risk assessments are completed when hosting activities and events which includes Safeguarding. Our volunteers are offered basic Safeguarding training which is provided by the Diocesan safeguarding team.

Most of the time at church we are like a big happy family. However, even in very happy families, people can have a bad day and even people we know and trust can upset us. We want to help everyone have good days all of the time. We try to make sure that people who have jobs in the church always behave well and in a way that is helpful to you. We never want anyone or anything in the church to frighten you, confuse you or worry you. It is important that you tell us if something is upsetting you or if you are feeling worried about something that's happening or something somebody is doing. We have specially trained people who you can talk to and who you can ask for help. These people are good at safeguarding. This means they look after everyone's safety. Caring for people is a very important part of our Christian life.

The people who can help you are the Team Rector or the Parish Safeguarding Officer. You can contact the safeguarding officer Adam Kelk via adam.kelk@parishofboston.co.uk or the Team Rector Revd Canon Alyson Buxton via alyson.buxton@parishofboston.co.uk. If you wish to speak to someone outside the church you can contact the diocesan safeguarding team – their contact details are safeguarding@lincoln.anglican.org. There is also information on the Diocesan website about other places where you can get help or advice.

In 2022, the Lincoln Diocesan Safeguarding Team have undergone a change of staffing. Our new Diocesan Safeguarding Officer is Jack Redyoff. There are currently two vacancies for Case Workers, however the team are supported by a Safeguard Administrator and a Training Officer.

All Safeguarding Officers have been informed of a change in how we report concerns to the Diocese. In the first instance we are now to contact ThirtyOne:Eight. This organisation have taken on the role of triaging cases.

Adam Kelk

Safeguarding Officer

Deanery Synod Report

The elected representatives for the Parish of Boston are: Polly Tamberlin, Chris Ladner and Adam Kelk.

Since the last APCM Synod has meet in November 2021, January 2022 and February 2022. The main focus of both of these meetings was updating and consulting Synod with the Resourcing Sustainable Church project.

Elections

June Orford was elected as Deanery Treasurer, Chris Ladner was elected as Lay Chair, Mike Sharp Secretary with Revd Sudharshan being elected as Assistant Secretary.

Pastoral

The Pastoral Committee met formally to discuss the vacancies at Kirton/Algakirk and Friskney/Wrangle/Old Leake.

Safeguarding

The Diocesan Safeguarding Team continue to review and strengthen existing procedures and all parishes should ensure they continue to be aware of all who require training. Safeguarding training has been conducted remotely via Zoom.

RoadHOG

The RoadHOG is now operating as it was pre-pandemic. A new stop has been introduced over the last year, on the Fenside Estate at St Christopher's Church. The Parish of Boston support this stop, along with friends from the Methodist Church (more information can be found in the Ministry Report). We are grateful to the volunteers who continue to support this vital mission in our community.

Ministry Report

Over this last year parish life has gradually returned to a more familiar pattern of working and as a ministry team we have become increasingly busy again. Whilst Revd. Canon. Aly has been seconded to the Diocese during this year, the team were joined by Revd. Sally Clifton in July, following her ordination to the diaconate at Petertide. Revd. Sally has fully entered into life in our busy team and hopes to be ordained priest at 10.30am on Saturday June 25th at St. Mary and St. Nicholas, Spalding.

Occasional Offices

Baptisms: we were able to resume baptisms last summer with dates booking up very quickly as we dealt with a Covid 'backlog'. In 2021/22 we baptised 33 children and 1 adult, with services taking place at St. Botolph's and St. Thomas's. All families attended Baptism preparation classes.

Weddings: During the last twelve months we have conducted 13 weddings, of which 3 took place at St. Thomas's with the rest at St. Botolph's.

Funerals: Funeral ministry has been a large part of our ministry over the last year. Members of the team conducted 44 funerals, 10 of which took place in our churches.

Confirmation: The deanery confirmation service took place in St. Botolph's Church on March 6th 2022. Bishop Nicholas confirmed 14 candidates. We are pleased to say that the majority were our own candidates. Thanks must go to Revd. Sally who led the preparation classes.

Pastoral

We continue to offer pastoral care, not only to our own congregation members, but to the many people who come to the church at times of crisis. The new BEAM café, launched this spring, has already been a real support practical and immediate support to our ministry.

Most people are now out and about and so we no longer operate our telephone buddy support. This initiative, which operated for 19 months was of huge value, not only during the lockdowns, but afterwards. Whilst many people were able to resume their social activities those who were more vulnerable continued to appreciate the regular calls for longer. This ministry was only successful because of the care and dedication of the 'buddies' and I would like to record my gratitude to them.

At the moment we are not visiting any nursing homes. Revd. Sally has been in contact with Meadows Edge and Hunters Creek, both homes that we have supported in the past. However, at this point no regular ministry has been re-established. This is understandable, as nursing homes are still taking precautions about visitors.

Link with St. Thomas's school

We continue to be involved with schools and Adam will report on the visits from local schools he coordinates in St. Botolph's. I am still on the Local Governing board at St. Thomas's school which is now part of the Infinity Academy Trust. As a governor, I regularly visit the school and support both children and, increasingly staff. Last term, along with the head, I was involved in a 'pop-up' prayer morning following the invasion of Ukraine. I also go in to classes to support the staff at various points in the curriculum, such as speaking to year three about Holy Week, and year four about pilgrimage. As a follow up to this, next term I will be accompanying year four staff and children on a visit to Walsingham. Revd. Sally and I take turns at leading collective worship and we also welcome the school into St. Thomas church for Harvest and Christmas, as well as to support learning. I would like to record thanks to Trevor Baily who is also involved in our work with

the school. Trevor welcomes the children into church when they visit and has worked with Key Stage one staff to support learning on their recent visit to St. Thomas's. He also is a regular visitor to the school, especially working with them for Christian Aid week and Christingle time.

At this point of my report I would like to thank the Ministry Team, Churchwardens and Lay Chair for the support they have given me during the last year, especially during Aly's secondment. As we go into the future I feel we are a strong positive team and I am confident that we can continue to work together to serve the people of our community.

Revd Jane Robertson

Associate Rector

Assistant Curate Report

I have had a very interesting ten months as a Deacon here in the parish of Boston. I have been privileged to meet and begin to work with people from many different backgrounds and cultures, and I have developed a deep respect for the people in our town. In the short time that I have been here my experience has been positive. I am delighted to have been nominated as the next chair of Boston food bank, and to be a trustee of Centrepont and look forward to being of whatever help I can to the people in the greatest need in our town.

God has put me into some interesting situations that have usually resulted in my spending hours writing safeguarding reports and has led the ministry team to suggest that I shouldn't be allowed out on my own. I have no problem with the people or the situations I have encountered, life is just one non-stop learning experience here, I just wish He would remember the paperwork I have to do afterwards!

One of my great joys is to be chaplain for the volunteers who are the most amazing bunch of people. They provide such a warm welcome and offer the highest level of hospitality and support to everyone who walks through our doors. I love meeting and chatting with them and yes, getting the cards signed to welcome, to wish them a happy birthday or get well soon.

Being involved with the Baptism families, and children's ministry in our schools and our churches is also a high point, as is being able to spend time with the older generation who have taught me so much about what makes Boston special. This has enabled my funeral ministry in the town to be very fulfilling as I can relate much more easily to the families I meet with.

Being part of the ministry team, indeed being part of the whole Boston team is a joy. I am truly grateful for the care and support you have given me and the laughter that we have shared.

Revd Sally Clifton
Assistant Curate

Church Wardens Report: St. Thomas' Church

We are sure everyone is delighted now that regular services are now being held at St. Thomas' Church again after the restrictions were lifted, with combined weekly attendances averaging around 25. A congregational led service in the form of Celtic Prayer was introduced on the first Sundays of the month, and these services have been well received by the congregation. Services of this and of similar natures may well become more common within the deanery as Local Mission Partnerships are introduced under the "Time to Change Together " program which is due to be introduced in the near future. Sunday morning Eucharists were held on alternate weeks when possible, and Morning worship on the third Sunday. United parish services were held at St. Botolph's Church on fifth Sundays of the month, and at St Thomas' on some festival days. Midweek Eucharist services were held on Thursday mornings and Morning Prayer on Saturday mornings.

Occasional services were again allowed within the church, including weddings, funerals and baptism service. Preparation classes for baptisms and confirmation are now being held at St Thomas' Church. Links with St. Thomas' Primary School are ongoing, and the church was opened for several visits from St. Thomas' School pupils during the year. The school held their harvest festival and carol services with teachers, pupils and parents attending from St. Thomas' school.

A Quinquennial Inspection was conducted in late 2019, with no issues requiring immediate action identified. No major works on the fabric of the church have taken place during the year, and annual inspections being conducted on the hall and church. New fire exit door locking devices were installed on the double doors of the hall. An opportunity to re-decorate the hall while it was closed during the start coronavirus pandemic and was completed during the year.

The church grounds have been maintained throughout the year with regular grass cutting, hedge cutting and general tidying of the grounds. Two trees in the garden of rest were lost due to disease and/or wind damage. Church and hall drains were cleared and gutters checked . Several gravestones, grave settings and memorial plaques have been repaired and upgraded by relatives.

The annual Summer and Christmas fayres were held and were enjoyed by many. It was pleasing to see an increase in younger people and families attending the summer fayre.

The hall was opened up again for hire during the year However, the number of groups hiring the hall for regular sessions has dropped off since we opened up after the pandemic and we are looking to attract new groups where possible. St George's Preparatory School hired the hall for their Christmas nativity and carol services, and for their games classes during the winter and spring terms.

The funds raised from hiring and from events are essential for the upkeep and ongoing costs for the church and hall. Thank you to all the organisers, helpers and visitors who have made these events possible.

Trevor Baily
Church Warden

Bob Tamberlin
Church Warden

Church Wardens Report: St Botolph's Church

It has been an eventful year; some good news, some not so good news and some bad news.

The good news came in July 2021 when all existing COVID-19 restrictions were lifted and life in the church was able to resume a little more normal than the previous 18 months. It is still, however, fair to say that a great majority of people are still cautious and we have had reports of people catching COVID, after having all of their vaccinations, so we still need to proceed with caution.

The not so good news concerns our Team Rector, Revd Canon Alyson, who announced she will be leaving us in June to take up the post of Archdeacon of Stow and Lindsey. We all wish Aly the very best in her new role, but are devastated to lose her. We hope she will be able to find the odd occasion to visit us in the passing days.

The bad news was the loss of church stalwarts, Judy Cammack and Elizabeth Haynes, both of whom will be immensely missed. I speak from experience in saying that it is a difficult time and hope that time will help to ease the pain.

The Passion for People project has now seen its completion and we are confident that the plans in place following the project will spur us all on to better times.

We now have St Botolph's open 7 days a week, Monday – Friday, 9am – 3pm and Saturday/Sunday, 10am – 2pm. We are keeping our fingers crossed that this will continue.

The Blenkin Memorial Hall project is underway and accordingly going to plan to be completed in September/October. This will enable us to return areas of St Botolph's back to their original use and provide us some extra space to fulfil our ambitions.

The Food Bank has relocated to the Old Rectory and continues to be busy with clients, which you would have hoped that in 2022 would not be needed. Bob Taylor has a good and trusted team of volunteers to be able to operate the Food Bank and assist where needed.

This year we were able to return to our Palm Sunday service starting from the Herbert Ingram Memorial, the first time for 4 years, which helps to ease things more back to normal.

We have also started a Lego Club which meets on the 1st Saturday of the month, from 10.30am – 12noon, which has attracted around 35 children, plus parents. We hope they enjoy the surroundings they find themselves in and continue to keep coming.

Boston Sinfonia have also returned for their concerts and I understand that the Art Group will be back in mid-summer. This shows that things are beginning to get back to the good old days, before the pandemic.

We look forward to the future with confidence and hope that we can continue to deliver the ambitions of the PCC to maintain the future financial sustainability.

Rod Paul
Church Warden

Sue Kirk MBE MIHM, DipHSM
Church Warden

Director of Music Report

After what have been very challenging times, it has been good to begin to see the first shoots of normality returning to our music in church. I have been immensely grateful for the support that I have received during the past couple of years in particular, from my colleagues on the Ministry Team, Anthony and David but also from members of the choir, who did their best to keep live music alive during the pandemic and subsequent lock-downs.

Parish Choir

Our adult members of the parish choir continue to dedicate their time and talents to support the worship in church. We have lost a few members over the past year, sadly, due to death, retirement, shielding and moving away from the area. In spite of this, we are still able to field a full choir, who are capable of singing music of a challenging nature to a very good standard, something that is becoming increasingly rare. Recently, a new, younger member has joined the bass section of the choir. A student from the Grammar School, whom I hope will continue to develop his singing skills and musicianship with us.

After a period during lockdown, where repertoire was restricted by regulations relating to the number of singers allowed at any one time, it has been good to explore a wider range of pieces, including some new music, which we were fortunate to secure funding to purchase. During the pandemic, a small core of singers worked hard to retain our choral tradition. I am very grateful for their dedicated effort during this time. After a successful visit to Selby Abbey before the national lockdown, our planned visit to Wakefield Cathedral to sing Choral Evensong was sadly postponed. It is hoped that we may be able to arrange a future visit. Since returning to full strength, it has been good to welcome some members of St Thomas' choir, who have joined with our choir for services at St Botolph's, a venture which I hope will continue as we move forward.

Junior Choir

The membership of the Junior Choir has remained stable throughout this time at 11 children. The members have been incredibly dedicated on the whole and as a result, have managed to continue to develop their singing and confidence. They are very secure in their leading of worship and have also managed to develop their repertoire, learning new pieces, some of which come from the set of Flexible Anthem books that we were able to purchase. The junior members continue to work on developing their skills via the RSCM Voice for Life scheme, which provides medals for the achievement of set standards. A number of our choristers are about to achieve their next level. Members of the Junior Choir enjoyed a film night in the Cotton Chapel this year as a recreational activity. They were served a host of snacks and drinks and played some games in the nave before settling in to watch a film together. There are plans to run further activities in the year ahead. Thanks should go to Sian Wenninger for her help and support with our choristers. Work will continue in the year ahead to recruit new members to our choir to continue the work and progress we have made this year.

Community Choir

The community choir has resumed rehearsals and continue to develop their repertoire and experience. Despite some people being concerned about the impact of Covid on their ability to attend rehearsals, it has been good to see stable numbers attending, including male singers, who are a shortage area nationally. There are plans for the community choir to perform in church in the Summer as part of the Jubilee celebrations. The choir has managed to participate in a couple of community events in Boston since December 2021 and members have joined in worship at St Botolph's, singing with our own Parish Choir. They have explored a wide range of music, from classic choral works to more modern, popular songs and show tunes.

Concerts

It was not possible to arrange our usual lunchtime concert series due to restrictions on performance, but recitals were given in the summer by David Shepherd and myself. Additional performances were scheduled to take place in November. An Organ Fireworks evening recital was given by myself, featuring coloured mood lighting and a selection of lively pieces. This was well-received and audience numbers were positive. The Choir presented a concert of music for Remembrance, featuring music associated with the season but also works chosen in memory of Martin Weaver and David Wright both of whom served our parish musically and who passed away this year. It was good to welcome representatives of both families to the event and to have an appreciative audience at both concerts. An Easter Bank Holiday Organ Extravaganza was organised in conjunction with Anthony Baldery and two concerts were performed on the same day, one in St Botolph's and the other at Centenary Methodist Church. There were over 50 people who attended the morning recital, which gave an opportunity to advertise future events. It has been good to use our 'big screen' to show the audience the events in the organ loft! A summer season of concerts is currently being organised to take place from July 2022. I explored advertising our recitals on www.organrecitals.com, a free resource and also took advertising information to Lincoln and Southwell.

Musical Outreach

The first group of beginner Ukulele adult classes began this year, with nine adults attending weekly classes. The group has been a tremendous success and it has been good to hear how those who have participated, have enjoyed the experience and want to return to continue. The group were preparing their first performance in preparation for our Christmas Eve Carols by Candlelight service. As this was cancelled due to Covid, the group are yet to perform live but are keen to do so! Recruitment events were scheduled to aim to attract younger singers to our choir but sadly, no children or parents attended. It will be important to try to go into primary schools to advertise our musical offer more widely, as direct presentations will have a stronger impact than we can achieve on social media. I prepared new advertising materials to promote our musical offer, which are currently on display in church and which were made available at a recent promotional fair in church.

Musical Resources

As St Botolph's underwent such significant restoration work, it has been important to monitor the 'health' of our instruments as they adjust to the new environment that the restored building presents. The changes to the heating within the building have brought about more stable temperatures, after what has been a protracted period of volatile changes in both temperature and humidity. The end result of the new system should be an improvement in the stability of tuning for our organs and the piano. Currently, both the piano and the Harrison organ are experiencing difficulties which may be associated with the atmospheric changes brought about within the church. The piano struggles to remain in tune, moving often within days of a tuning visit. The top level of the organ is also experiencing difficulties, with pipes being silenced by sticking sliders and also some notes sticking on in extreme circumstances. The organ is currently being monitored over a 6 month period to collect data relating to temperature and humidity fluctuations. This will be important in deciding how best to treat the issue, which may be related to dryness in the building. We have been very fortunate to be able to purchase some additional resources, including ukuleles and peripheral items, which we can then sell to new members of our classes. We have also been able to purchase a new hymn book, which has already had an impact on the repertoire we can use in worship. The Harrison Continuo Organ has been a wonderful resource, providing a most useful addition to our instruments and allowing for authentic performance of early music as well as a more intimate accompaniment of some items.

It has been good to be involved in the preliminary stages of planning and development of the Blenkin Hall project, which promises to provide an opportunity to develop our musical outreach work within the town and parish. I am very much looking forward to the year ahead and the opportunity to continue to build upon the work and progress made this year.

John Lyon

Director of Music

Project Updates

Inspire Project

The grant funding applications from the Government's 'Town Deal' under the "Inspire Project" were successful and it is hoped that all the projects will be completed in 2022/

Blenkin Memorial Hall

The repair, renovation and redevelopment of the Blenkin Memorial Hall for multi-purpose community use in order to provide a building that can be used for personal development, education and as an entrepreneurial space and, as such, to enrich the lives of all who use it, as well as to encourage life-long learning and provide a self-sustaining future for this key and central historic building.

Construction work was started in January 2022, with the demolition phase having already been completed we will complete this project on time.

Library & Lighting

The project aim is to develop and conserve the medieval library and other historic artefacts throughout St Botolph's through an upgrade and redesign of the lighting of St Botolph's Church interior and exterior that will enhance this architectural, educational and cultural asset for the town.

This will bring benefits in both economic savings and enhanced visitor attraction. It will bring reduced long-term maintenance and energy running costs within a practical and architecturally sympathetic lighting scheme.

The conservation of the Library and the opening of it to the public will encourage visitors to this key heritage buildings and help provide a self-sustaining future for this key and central historic asset.

There will also be community engagement through our volunteer programme with volunteering roles created as Library and Conservation guides and those created in Events Management.

Both projects aim to turn what is the largest covered venue into a flexible space that is designed to accommodate a wide range of events and activities and that will draw both audiences and performers from across the world. It will provide the opportunity to become a place of integration for all people, regardless of background, culture, age or religious affiliation. In addition to this it will also ensure the churches legacy of financial sustainability and resilience for generations to come within the present intensely challenging economic environment.

Faculties have been submitted for both the Library and The Lighting scheme and we await approval of these from the Chancellor in order to begin the work.

The new lighting scheme will also drastically reduce both maintenance and energy costs, which is part of our long term commitment towards being carbon neutral by 2030."

The Open Door Project

The aim is to develop our ministry of hospitality and welcome and to raise the funds needed to keep our doors open daily for the benefit of our congregation and the community of Boston. This will be done via:

- Worship, prayer, discipleship and pastoral care to love God with all our mind, body and strength and to love our neighbour as ourselves.
- By our decisions being guided by the purpose and value of Christian hospitality
- By developing ongoing community projects which will both reach and raise funds
- By trying to meet expressed and unexpressed needs of the community. With this in mind we have launched the 'Community Garden Project' which will see the Rectory Garden turned into a community space for the benefit of all. Work on this has started with the help of volunteers from local business who have begun to clear the space ready for the next phase.
- By developing a profitable shop and coffee shop to help with the Open Door running costs.
- Continue to raise our profile so we are known as a venue and a place that welcomes art and exhibitions
- To be creative and good stewards of all God's gifts to us so the Parish has a self-sustaining future

A Passion for People

A National Lottery Heritage Funded Project

The project was finally completed by the 31st of December 2021 with the final payment being received in April 2022. The project achieved all its aims:

- To provide urgent repair and restoration to the structure of the building and reduce its environmental impact.
- To preserve and interpret St Botolph's historical offering; thus giving greater opportunities for all to experience, understand and engage with heritage.
- Building on our present volunteering opportunities to develop a comprehensive heritage volunteer and training programme to encourage a greater understanding of our heritage.
- To develop a high-profile visitor attraction: generating a self-sustaining income for the church as well as for the overarching economy of the town.

Over the course of the project and in just under three years, the project has:

- Undertaken urgent restoration work to the tower, west window and belfry roof.
- Installed new flooring in the north and south aisles of the nave, with underfloor heating.
- Removed some of the pews and restored other pews to create a flexible space.
- Made the entrances accessible with the installation of a new porch and a new glass door.
- Delivered enhanced learning experiences for 795 people, which includes 401 students taking part in school workshops.
- Created Fun @ The Stump school holiday activities engaging 138 children and their families.
- Delivered a Children's Festival over 3 days engaging 176 children and their families.
- Developed a new Community Choir with 62 members.
- Engaged 266 young people from uniformed organisations (scouts, cubs etc) with activities.
- Recruited and trained 160 volunteers.
- Supported 36 volunteers to gain employment or go into further education.

- Delivered Hard Hat tours of the tower to 54 people during building works.
- Provided a monthly newsletter to 100 recipients.
- Built up a Facebook following of 3978 people and a Twitter following of 2038 .
- Brought 193 local people together for meals at two community table events.

The National Lottery Heritage Funded Project – A Passion for People – has been an amazing success, exceeding in all areas our projected aims and outcomes. Thank you to all who have made this programme of works such a success.

Volunteer Manager Report

Once again, our wonderful volunteers have come out in force to help us recover from lockdown. Although some of our more vulnerable volunteers have felt unable to return to us at this present time, we have been delighted to welcome some new faces.

St Botolph's, like many other places, continue to struggle to get our volunteer number back to where we were pre-pandemic. We have re-established our contacts with Boston College, which has resulted in us once again being able to offer work experience to students. We have offered three placements in this academic year so far. In being able to offer work placed opportunities, students build self-esteem, learn new skills, and develop confidence in the workplace.

This year we have successfully welcomed 11 new volunteers in various areas which has been amazing.

What truly astounds me is that our volunteer family are so loyal, sincere, and full of good cheer, untiring in their efforts throughout the year. It is outstanding to see how they always come through, are always willing to be there to bring a smile to people's faces, making the visitor experience one to remember.

Over the last year we have been able, through the Heritage Funded Project, to introduce new policies and procedures; including a new volunteer application form, induction form, volunteer agreement and have also introduced reviews.

As we have now completed the National Lottery Heritage Funded Project, we have been able to reflect on the achievements we have made over the last few years. Along with welcoming new volunteers to support the operation of St Botolph's, we have helped 34 volunteers go onto further education or obtain employment. We are incredibly proud of their achievements. Indeed, some have returned to us to help out on their days off!

We continue to look to welcome more new volunteers and are constantly looking at how we can further enhance the volunteer experience. Without our volunteers St Botolph's would not be able to open 7 days a week, as it does now.

Caz Harvey
Volunteer Manager

St Botolph's Activity and Events Report

What a year we have had! As restrictions have now lifted and people become more confident in attending activities and events, St Botolph's programme of events has increased.

First and foremost, we need to acknowledge the dedication of our valued volunteers, without which we would not be able to open – never mind entertain a programme of activities we are able to offer our community. As ever, we are always looking for new members to join the team to support our activities. If you would like to help out more, even in an adhoc basis, please speak to Caz or I and we get you involved!

June 2021 saw the welcome return of the Stump Restoration Trust Patron, Her Royal Highness Princess Anne. This visit was a postponed visit, due to the pandemic, for HRH to see the incredible outcome of our National Lottery Heritage Fund (NLHF) project. We were able to introduce HRH to volunteers, funders, NLHF contractors and Parish Team, as well as look to the future with the introduction of the Boston Towns Deal team. The visit concluded with HRH touring the Library and Blenkin Memorial Hall, the current building projects.

August saw the reintroduction of our Fun @ the Stump! Series. This time, with a festival theme. Over the four Tuesdays of August we welcomed families into St Botolph's Church where we offered free crafts, garden games, parachute games, community boards and event story time with Revd Sally (the children loved it!). Over the month we saw each session welcome over 50 children, plus their parents/carers. Not forgetting we also played lots of Disney music too!

August also saw the 50,000 piece of Lego go onto our 100,000 piece model of St Botolph's. Whilst we are now c.58,000 pieces in, we have been hampered by the building works of 2019 and the national lockdowns. Please do promote the Sponsor a Brick initiative as all the monies raised through the project goes directly into our work with children and our community.

August was a very busy month, not only did we accomplish the above, but we welcomed our first wedding couple into St Botolph's and hosted a Valuing Heritage Week. The week saw two days of free tours, a masterclass with our stonemason and an organ recital. We hope to replicate this week as all those who came along to the events said how much they enjoyed it.

October 2021 saw the return of some of our more regular Church hirers, specifically Boston Sinfonia. Boston Sinfonia have been playing at St Botolph's for many years and we are delighted that not only have they performed their 2021/22 concert series exclusively at St Botolph's, but also plan to for their 2022/23 season.

October also saw us welcome the Macmillan Boston and District Committee into St Botolph's as we hosted their 'World's Biggest Coffee Morning'. They hosted a fashion show, stalls and Trevor braved the shave! It was amazing to see St Botolph's being used for community events again, after seeing so long with our doors closed!

In November we saw a scaled down Remembrance Town Service, with no parade. We also marked the day with our Parish Choir holding a concert and we welcomed St Thomas' School in for their act of remembrance through plays, poetry and songs.

Boston Christmas Market returned at the end of November, along with the town light switch on. We hosted the stage of the event, with the sound being transmitted around the market place. We also supported through free craft activities, hosted the face painter and offered our usual

hospitality through our Refectory and Shop. St Botolph's saw thousands of visitors through the door and such was the success of our part in the event, we will be hosting the same again in 2022.

Working with Boston Big Local, we hosted the launch of the Boston Monopoly Boards. What an event – which saw Mr Monopoly himself in attendance! All monies raised through the sale of the boards went directly to the outlet selling the game – I am happy to say that we received an amazing £6,510.

We are so excited to be on the G4 Christmas Tour series, with their first date being in December 2021. The band, production team and support team were a dream to work with and we hope to continue this partnership going forward – they have already booked for 2022 with tickets on sale now! December also saw the Wildlife Trust hire St Botolph's as a community engagement project. They produced a video, presentation and interpretation scheme to try and encourage the community to engage with their new project of creating a Lincolnshire Seed Bank.

Sadly, due to the increase in COVID-19 cases we scaled back our activities towards the end of 2021, with events such as our Carols by Candlelight having to be cancelled. We continued with this caution until the end of January when the number of infections in our community declined.

February saw the start of our Lego Club which is held on the first Saturday of each month. We are seeing a lot of repeat visitors who are excited to find out the theme of each session. Watch out on our social media for pictures of the amazing makes our young children have made.

Such was the success of our Children's Festival, we have decided to bring our garden games out in the half-terms and each full-term holiday we will host a Fun @ the Stump! Families really enjoy being able to visit St Botolph's, for free over the holidays to entertain their little ones – and grab a coffee and sweet treat from the Refectory whilst they are with us.

In March we worked with the Local Authority to host the first, of what we hope will be an annual, event called Celebrate Boston. A cross section of Boston's organisations came together to celebrate all the good in our community – from Boston in Bloom to Boston College! It was a great event which saw over 200 members of our community visit.

Over Easter we were able to host a Fun @ the Stump! along with our Easter Egg hunt, which saw over 180 children take part.

Finally, in May we welcomed back the May Fair and also the traditional service on the Gallopers. This year we started the procession from St Botolph's and also hosted a Welcome Service on the Sunday for those who operate the fair. Both were received very well, something we hope to replicate next year.

On top of all of this, we have had art exhibitions, guided tours and school visits. A big thank you should go to Karen & Peter Lawson for their support with our tours. We do need more tour guides, so if you are interested, please do speak to either Karen or I and we will happily offer you training.

One of the fantastic outcomes of our NLHF project being complete is the ability to reflect over the achievements we have made in engaging with our community. One figure which jumps out is our engagement with schools and uniformed organisations, which totals an impressive 1,195 children who have toured around St Botolph's. A big thank you should also go to Jayne Maddy for her support in a lot of the activities that take place, especially our uniformed organisation tours.

Finally, you may remember in previous reports that we purchased a book scanner. Well I am happy to say that we have the fabulous team of Karen, Margaret and Chloe who are on operation digitise the library. We are now in conversations to get our interpretation designers to upload the books onto their dedicated screen in the nave.

A lot of you know, and have experienced, our new camera system. This has been a real asset to St Botolph's thanks to the monies from the NLHF. Through Zoom we are able to reach an audience we would not ordinarily be able to reach and we even have our own church congregation on there now too!

When restrictions lifted we wanted to rebrand our Coffee Shop to relaunch it. It has now been renamed the Refectory, giving it the ecclesiastical title and we now offer a consistent menu of light bites and drinks. We have offered a number of Afternoon Tea's too – what an amazing surrounding to relax and enjoy some delicious treats in!

As I mentioned at the beginning of my report, we could not offer as much to our community as we do without the hard work and dedication of our volunteers. I am appealing to you now, that should you have a few hours free, to get in touch because we have some BIG events coming up that we will need help with (on top of our 'normal' calendar of events)...

Jubilee Weekend:

Fun @ the Stump! | Silver Band/Community Choir sing-a-long with Afternoon Tea | Civic Services

Creation Festival (16 – 31 July):

Ceilidh | Exhibitions | Sing-a-long with picnic | Organ Recitals | Fun @ the Stump! | Concerts | Free Lunches | Plus much more

Boston College Graduation (July)

Museum of the Moon (October):

3 week programme of events TBC

Adam Kelk

Head Verger/Commercial Manager

Boston & Sutterton Food Bank Report

In the past months the Food Bank has slowly gone through a transition. We have unfortunately lost three regular and experienced volunteers, one has moved out of area and the other two have left due to other commitments, but we have gained two new members of the team. We also have a couple of regular volunteers attend adhoc due to commitments.

The Food Bank currently operates on a regular staff of six volunteers and myself. I am delighted to say that we have had new volunteers apply to help operate the Food Bank.

We have had a member of the Citizens Advice team join us during Food Bank sessions. This has been funded by Trussell Trust. Food Bank clients can also attend the Citizen Advice Offices outside of our hours. We are currently in negotiations with Trussell Trust for funding as we seek to offer more advice/support to our clients including; debt management, housing, benefits and translation facilities. We are also in the process of completing a business plan to apply for a grant from Trussell Trust to fund a Deputy Manager's post.

Over the last 2 years the system to obtain a Food Bank voucher has changed. Due to the pandemic and the restrictions imposed, a new E Voucher system was introduced, including the new free National Citizen Advice number that clients can contact.

We are having some difficulties with agents regarding this new system of vouchers, some did not attend teaching sessions set up regarding the Trussell Trust e-voucher system, so sometimes the information is not sent to us, or very limited information is given. I continue to work with agents to facilitate the sharing of information in the easiest way possible without breaching confidentiality, which seems to be the main point of concern from our referring agents.

During recent months the Food Bank found that they had to issue increasing amounts of emergency vouchers;

May 21	2	June/July 21	5	September 21	9
October 21	9	November 21	10	December 21	22
January 22	11				

This I believe has been due to several factors, as stated by some clients "**no agents were open, not able to contact them, thought we could just turn up**". Further to this most agents were on leave from from Christmas - 4th January. In September 2021 Furlough and Universal Credit stopped.

The Food Bank is grateful for the continued support given by the staff of The Parish of Boston This has been invaluable during this difficult time to maintain the seamless service given by the Food Bank. We are also extremely grateful to the Volunteers for their continued support and hard work in maintaining an invaluable service.

The Food Bank is grateful for the support of all the agencies involved in looking after the disadvantaged in, and around Boston, and is looking forward to continuing to work in partnership with them over the next year, to help the needy with a coordinated strategy.

The Food Bank continues to operate under the Trussell Trust guidelines, and under the Parish of Boston PCC.

Jayne Morris chaired meetings with local agents to view future plans and strategies on joint working and future achievements. In March 2022, Jayne Morris stood down as the Chair of the Food Bank. We are incredibly grateful to her for the leadership she has shown and the

commitment she has made to the Food Bank.

The Parochial Church Council have approved the nomination of Revd Sally Clifton as the new Chair of the Strategic Committee. Revd Sally also sits on the Centrepont Outreach committee, along with Churches Together in Boston, so is in a good place to continue the dialogue with partners to offer the very best care for those in need in Boston.

Food donations and collections remain very good, with the continued generosity of the local community, businesses and regular donations of monies.

The Food Bank was given several financial donations which were used to obtain £10 food vouchers from Mountains butchers. This enabled us to help 86 families, especially over Christmas time. We also, with the help of donations from our community and the Lincolnshire Co-op's, were able to give out toys for Christmas to 82 families.

Through the financial donations we have received we have been able to purchase vouchers from Asda to enable us to support families with school uniforms if/when required.

We have recently become an agent for the Household Support Fund delivered by South & East Lincolnshire Councils Partnership. We have completed 16 applications which help with food, energy and exceptional costs.

The annual local food drives at our Tesco and Asda stores did not take place during the year last due to staffing levels and the continued pandemic, however the collection baskets that are based in Tesco, Asda, Co-op stores and the Neighbourly scheme at Lidl have remained consistent.

Donations were regularly made by individuals and smaller organisations during the year. Food donations during the Easter, Harvest and Christmas periods were kindly made by many organisations.

We have now reached a stage in this pandemic whereby the majority of people are starting to feel somewhat safer but cautious. This means that we can now start to get back into the community, several schools have asked for us to give talks in their assemblies, the scouts and the Rotary club have also requested talks on the work we do.

Bob Taylor
Foodbank Manager

St Botolph's Church Sanctuary Guild Report

Due to the continuation of the COVID-19 pandemic The Sanctuary Guild was not able to hold any meetings in person and a number of members were not able to use the internet for meetings. Meetings will resume in early 2022.

As restrictions eased during the year monthly flower arrangements were done at the High Altar, Nave Altar and Pulpit, with Ann Isaac providing reception desk flowers. Members were very pleased to be able to do Easter and Christmas arrangements in memory of loved ones for 2021. The Guild also did two large pedestal arrangements and 14 pew-end flower arrangements for the wedding of Christina Scoot and Harry Rose in August and a pedestal for the funeral of Judy Cammack.

Monies raised from flower arrangements done by the Sanctuary Guild for weddings, funerals, baptisms or any occasion you would like to commemorate with flowers, enables Sanctuary Guild members to decorate St Botolph's Church throughout the year to THE GLORY OF GOD.

We are always looking for people interested in flowers or learning to arrange flowers; beginners are very welcome and full tuition will be given. Please contact Jean Stewart-Smith, President 01205 723030 or Karen Lawson, Secretary 01205 364709 or the Parish Office.

Karen Lawson
Secretary/Treasurer

The Parish of Boston

A Place of Hospitality

A Place to Belong



A Place to Believe



**PCC of the Parish of Boston
(incorporating St Botolph's, St Thomas' and St Christopher's)**

CHARITY COMMISSION REGISTERED NO: 1138045

STATEMENT OF ACCOUNTS

for the year ended

31st December 2021

PCC of the Parish of Boston
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for the year ended 31st December 2021

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PCC of the Parish of Boston
Reverend's Report
for the year ended 31st December 2021

Dear Friends,

These have been significant years for the Parish of Boston, as, like everyone else, we have had to adapt to the changes that have come through the pandemic. The last year though, has seen a slow return to something like 'normal' for us, following the lifting of the spring lockdown of 2021.

The charity's financial and project overview is included in the main Trustees Annual Report but I will just reflect here upon the ministry and mission of the Parish of Boston during 2021.

As I write this report we are finally concluding our 'Passion for People' project. The project has made a huge impact on the events and activities we are able to offer our visitors and community. The success of the project has been in no small part due to the commitment and dedication of team members who have been involved in its development and implementation.

However, Chris and the team are still busy as further projects are now underway. The work on the development of the Blenkin Memorial Hall has now begun and once again the familiar sight of Harris fencing around a compound greets us as we arrive in the morning. This project, funded by the 'Towns Deal', will enable us to develop the hall as a community resource, as well as becoming the centre of a song school which, under the leadership of our Director of Music, will be the base for an exciting programme of community engagement.

We are also working towards our lighting project and the development of the library, thanks in part to generous legacies that have been used for this work.

One of the delights of the church, now the works are complete, is the wonderful way visitors can easily access the building. The new welcome desk is a great asset, ensuring visitors are greeted in a friendly and helpful way by one of our volunteers. A direct benefit from the 'Passion for People' project, our volunteer team are the backbone of our public engagement. Under the care of our Volunteer manager, we now have a well trained, committed and professional team who work closely with us and support the ministry team in so many ways.

Worship has continued in a mixed mode – with services in St Botolph's being available 'live' and via zoom. Last year changes were made to service times at both St Thomas and St Botolph, which have proved to work well, and a real highlight has been the development of the congregation service on the first Sunday of the month at St Thomas.

Due to generous financial support, we have been able to improve the quality of our digital offering. This has been important not only in allowing access to our regular worship, but in helping people who live outside the area to be 'present' at funerals and weddings.

The lifting of restrictions also means that a full programme of activities and events is planned for the year ahead, including a two week Festival of Creation' in July. Beginning with a ceilidh, there are a wide variety of events and exhibitions planned for visitors to engage with. We are also excited to be hosting the 'Museum of the Moon' in October and are planning a varied programme of events around it.

This comes with thanks for your supportive kindnesses.

Your rector and friend,

Rev. Alyson Buxton
Trustee

Date: 08 May 2022

PCC of the Parish of Boston
Legal and Administrative Information
for the year ended 31st December 2021

Graham Stewart Smith
Rev. Alyson Buxton
David Scoot
Sue Kirk MBE
Adam Kelk
Robert William Tamberlin
Marilyn Coote (resigned 30th May 2021)
Granville R Paul
Ann Sargeant
Trevor Baily
Paula Tamberlin
Jaqueline Mary Barkworth (resigned 25 June 2021)
Calin Vasies (resigned 30th May 2021)
Isobel Thomas
Rev. Jane Elizabeth Robertson
Ashley Cooper
Kathleen Florence Davey
John Lyon
Andrew Nicholas Jordan Elms (appointed 30 May 2021)
Marion Rose Forster Parish (appointed 30 May 2021)

Registered Office

1 Wormgate
Boston
Lincolnshire
PE21 6NP

Auditors

Moore Thompson
Bank House
Broad Street
Spalding
Lincolnshire
PE11 1TB

Bankers

Lloyds Bank
51 Market Place
Boston
PE21 6NQ

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2021

The Trustees present their report and financial statements for the year ended 31st December 2021.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2015 in preparing the annual report and financial statements of the

Structure, governance and management

The PCC of the Parish of Boston (hereinafter - the PCC) is a registered charity (charity registration number 1138045) which provides the Church of England religious services to the community within its parish boundaries.

The charity was registered with the Charity Commission on 15th September 2010.

The PCC is controlled by its governing document, the Parochial Church Council powers measure (1956) as amended and church representation rules.

The Trustees who served during the year and detailed on the charity information on page 1.

Recruitment and appointment of new trustees

New Trustees are recruited by advertising and recommendation. Current Trustees vote on the new Trustee applications at Board Meetings. Ideally the Trustees would like to keep a balance of skills and experience on the Board.

New Trustees are encouraged to familiarise themselves with charity laws, the financial reports of the PCC and to attend Trustee meetings and other events.

Organisational structure

The PCC is managed by a Board of Trustees which is responsible for overseeing the financial and operation direction of the PCC. The Board is responsible for ensuring that all recommended financial controls have been considered and introduced and they meet on a regular basis.

Objectives and activities and public benefit

The main objective of the PCC is to provide Church of England religious services to the community within the Parish of Boston as well as promoting in the ecclesiastical Parish the whole mission of the Church.

The objectives are set to reflect the Church's faith and community aims. Each year the Trustees review the objectives and activities to ensure they continue to reflect the aims of the Church. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The Trustees are highly conscious of the need to provide the best possible public benefit in line with Charity Commission guidance and consider that the charity does this.

The charity has undertaken various activities described in the sections below during the year to implement these objects in line with the PCC's current development path. These activities also provide support for the public benefits that the charity provides.

Related parties

Transactions during the period with trustees and any other related parties are detailed on note 15 of these financial statements.

Risk management

The Trustees have a duty to identify and review the risks to which the PCC is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and any error.

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2021

Achievements and highlights for 2021

Through consultation our congregations have agreed that The Parish of Boston hopes to be known as a significant Place of Hospitality. A place where the hospitality of God can be encountered by all; for people who visit every day, people who may visit once in their lives, for the young and old, worshippers and pilgrims, historians and tourists. We are a united parish which includes St. Botolph's, St. Thomas' and St. Christopher's.

2021 was once again a challenging year for the PCC due to the ongoing COVID-19 crisis. The Stump was closed for worship and visitors for much of the first few months of 2021 and this meant a further loss of revenue during the year that the PCC would normally have available for general purpose operations. The Trustees are grateful to the Heritage Lottery Fund for the provision of a grant of £174,915 during the year, under its Cultural Recovery Fund, to help the PCC cover its running costs and continue its work during this difficult time.

The **"Passion for the Possible"** project was finally completed by the 31 December 2021 with the final payment being received in April 2022. The project achieved all its aims. To provide urgent repair and restoration to the structure of the building and reduce its environmental impact, which were a) to preserve and interpret St Botolph's historical offering; thus giving greater opportunities for all to experience, understand and engage with heritage, b) building on our present volunteering opportunities to develop a comprehensive heritage volunteer and training programme to encourage a greater understanding of our heritage, c) to develop a high-profile visitor attraction: generating a self-sustaining income for the church as well as for the overarching economy of the town.

Over the course of the project and in just under three years, the project has:

- Undertaken urgent restoration work to the tower, west window and belfry roof.
- Installed new flooring in the north and south aisles of the nave, with underfloor heating.
- Removed some of the pews and restored other pews to create a flexible space.
- Made the entrances accessible with the installation of a new porch and a new glass door.
- Delivered enhanced learning experiences for 795 people, which includes 401 students taking part in school workshops.
- Created Fun @ The Stump school holiday activities engaging 138 children and their families.
- Delivered a Children's Festival over 3 days engaging 176 children and their families.
- Developed a new Community Choir with 62 members.
- Engaged 266 young people from uniformed organisations (scouts, cubs etc) with activities.
- Recruited and trained 160 volunteers.
- Supported 36 volunteers to gain employment or go into further education.
- Delivered Hard Hat tours of the tower to 54 people during building works.
- Provided a monthly newsletter to 100 recipients.
- Built up a Facebook following of 3978 people and a Twitter following of 2038.
- Brought 193 local people together for meals at two community table events.

The **Foodbank** service, that the Church takes part in, continued to be exceptionally important during the ongoing COVID-19 crisis of 2020 / 2021 being used by those in need in the local community providing three days' nutritionally balanced emergency food and support to local people who are referred to us in crisis. We remain committed to being part of the nationwide network of foodbanks working to combat poverty and hunger across the UK.

In addition, during 2021, additional grant funding of £38,132 was received for this service from the Trussell Trust. This funding was to help with the running costs of the service, but also, in order for finance management advice to be available on site when the foodbank was open. This funding has been secured for both 2021 and 2022.

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2021

Achievements and highlights for 2021 continued

The PCC have also committed to working with the NHS via the operation of a **Crisis Wellbeing Café** within The Stump coffee shop from 2022. An initial funding receipt of £25,000 was received in 2020 but due to COVID-19 the project was unable to commence until 2022. The fund will be used to offer days when the café will be available to help combat individuals with loneliness and low level mental health issues within the community in conjunction with Lincolnshire Partnership Foundation.

2021 also saw some further progress of the PCC's next ambition project, "**Inspire - The Life Long Learning Project**", a £800,000 project to restore, renovate and develop the Blenkin Memorial Hall, with further initial funding being received from the Coastal Revival Fund towards feasibility studies for the redevelopment work. Full funding has now been approved by The Government Office such that work can fully start on the project in 2022. The Trustees feel this project, along with the Library Project which received an initial donation in 2020 of £40,000, will provide huge benefites to both the Stump and the local community, with the improved facilities and services that will be able to be offered.

Financial review

The financial performance of the PCC for the year ended 31st December 2021 is detailed on pages 11 to 31 of these financial statements and the Trustees are pleased with the performance during a very difficult year.

The continuing COVID-19 pandemic lead to the closure of The Stump for further months in 2021. This caused a major financial challenge for the PCC with a significant proportion of their income coming from visitors, via the shop, coffee shop, tower tours as well as visiting exhibitions and events all having to stop. The PCC take measures to reduce costs during the period of restricted income but was also grateful to receive grant funding of £23,915 from the Heritage Lottery Funds "Cultural Recovery Fund" to help cover running costs during the pandemic to 31 March 2021 as well as a further £151,000 to help "restore reserves". Th PCC are confident these decisions, and the additional one-off grant income, have helped restore the financial liquidity of the PCC ready for its generating activities to commence fully again in 2022.

Reserves policy

It is the policy of the PCC that it will hold in unrestricted reserves the equivalent of half year's Diocesan Quota plus six months costs of insurance, utilities and salary costs, which for 2021 was approximately £93,000.

Following the injection of the £151,000 "restore reserves" funding from the Cultural Recovery Fund in 2021 the PCC is now holding sifficient unrestricted reserves to cover this policy requirement.

Total closing reserves as at 31st December 2021 were £732,303, comprising of carried forward unrestricted funds of £248,353 plus carried forward restricted funds of £386,465 and endowment funds of £97,485.

Investment Policy

The investment objective set by the PCC is for the Investment Manager to invest in low risk areas in order to safeguard the initial capital invested. The Trustees are willing to accept levels of return commensurate with a low risk strategy.

The majority of the PCC's investments are maintained by the Lincoln Diocesan Trust Board of Finance and are held within low risk CCLA accounts.

Volunteers

The PCC continues to be grateful for the support of our volunteers who play a very important role across the PCC from the Board of Trustees, gift shop and coffee shop assistants, fundraisers and general volunteer workers and assistants to the PCC.

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2021

Plans for the future

Despite the impact of COVID-19 at the start of 2021, using the strong gifts and talents of our leadership team the PCC is aiming in 2022 to embark on the initial stages of the new "Inspire" and "Library and Lighting" projects whilst continuing the "Open Door" project.

The hope is that these plans will help the PCC further achieve its current and long-term objectives as follows:

The Open Door Project

The aim is to develop our ministry of hospitality and welcome and to raise the funds needed to keep our doors open daily for the benefit of our congregation and the community of Boston. This will be done via:

- Worship, prayer, discipleship and pastoral care to love God with all our mind, body and strength and to love our neighbour as ourselves.
- By our decisions being guided by the purpose and value of Christian hospitality
- By developing ongoing community projects which will both reach and raise funds
- By trying to meet expressed and unexpressed needs of the community
- By developing a profitable shop and coffee shop to help with the Open Door running costs
- Continue to raise our profile so we are known as a venue and a place that welcomes art and exhibitions
- To be creative and good stewards of all God's gifts to us so the Parish has a self-sustaining future

Inspire Project:

Grant funding applications under the "Inspire Project" have been submitted, and the Trustees are hopeful the applications will be successful and work on the following projects can begin in 2022:

Blenkin Memorial Hall

The repair, renovation and redevelopment of the Blenkin Memorial Hall for multi-purpose community use in order to provide a building that can be used for personal development, education and as an entrepreneurial space and, as such, to enrich the lives of all who use it, as well as to encourage life-long learning and provide a self-sustaining future for this key and central historic building.

Library & Lighting

The project aim is to develop and conserve the medieval library and other historic artefacts throughout St Botolph's through an upgrade and redesign of the lighting of St Botolph's Church interior and exterior that will enhance this architectural, educational and cultural asset for the town.

This will bring benefits in both economic savings and enhanced visitor attraction. It will bring reduced long-term maintenance and energy running costs within a practical and architecturally sympathetic lighting scheme.

The conservation of the Library and the opening of it to the public will encourage visitors to this key heritage buildings and help provide a self-sustaining future for this key and central historic asset.

There will also be community engagement through our volunteer programme with volunteering roles created as Library and Conservation guides and those created in Events Management.

Both projects aim to turn what is the largest covered venue into a flexible space that is designed to accommodate a wide range of events and activities and that will draw both audiences and performers from across the world. It will provide the opportunity to become a place of integration for all people, regardless of background, culture, age or religious affiliation. In addition to this it will also ensure the church's legacy of financial sustainability and resilience for generations to come within the present intensely challenging economic environment.

The new lighting scheme will also drastically reduce both maintenance and energy costs, which is part of our long term commitment towards being carbon neutral by 2030."

Auditors

It is proposed that Moore Thompson be re-appointed as auditors for the next financial year - to be ratified at the 26 April 2022 Annual General Meeting.

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2021

Trustees responsibilities statement

The trustees are responsible for preparing the trustees report and the financial statements in accordance with applicable laws and regulations.

The Trustees are required to prepare financial statements for each financial year. The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the PCC and the surplus or deficit of the PCC for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue running.

The Trustees are responsibly for keeping adequate accounting records that are sufficient to show and explain the PCC's transactions and disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of Trustees on 08 May 2022 and signed on behalf of the board by:

Mr. Graham Stewart Smith
Trustee

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2021**

Opinion

We have audited the financial statements of the Parochial Church Council of the Parish of Boston (the 'PCC') for the year ended 31st December 2021, which comprise of the Statement of Financial Activity, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2021, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2021**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in lines with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge of the charity sector and experience of the client.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2021**

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

Because of the inherent limitations of this audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2021**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Thompson Chartered Accountants, Statutory Auditor
Bank House
Broad Street
Spalding
PE11 1TB

Dated: 24 May 2022

Moore Thompson is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

PCC of the Parish of Boston
Statement of Financial Activity
for the year ended 31st December 2021

	Notes	2021			2020
		Unrestricted funds	Restricted funds	Endowment funds	
		£	£		Total
					£
					£
Income from:					
Donations and legacies		107,258	132,619	-	239,877
Grants		174,915	207,330	-	382,245
Charitable activities		34,710	-	-	34,710
Trading activities		7,566	23,640	-	31,206
Investments		3,584	1,244	2,493	7,321
Other		10,689	-	-	10,689
Total incoming resources	2	338,722	364,833	2,493	706,048
Expenditure on:					
Raising funds		-	23,062	-	23,062
Charitable activities		213,430	160,032	-	373,462
Total expended resources	3	213,430	183,094	-	396,524
Net gains / (losses) on investments					
		11,551	6,137	12,148	29,836
		11,551	6,137	12,148	29,836
Net income / (expenditure)		136,843	187,876	14,641	339,360
Net movement in funds		136,843	187,876	14,641	339,360
Transfers between funds	12	2,493	-	(2,493)	-
Net movement in funds		139,336	187,876	12,148	339,360
Reconciliation of funds:					
Total funds brought forward	17	109,017	198,589	85,337	392,943
Total funds carried forward	12	248,353	386,465	97,485	732,303

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 14 to 31 form part of these financial statements

PCC of the Parish of Boston
Statement of Financial Position
at 31st December 2021

		2021			2020
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
		£	£	£	£
Fixed assets					
Tangible assets	6	79,877	62,459	-	142,336
Heritage assets	7	13,000	-	-	13,000
Investments	8	67,709	49,038	97,485	214,232
		<u>160,586</u>	<u>111,497</u>	<u>97,485</u>	<u>369,568</u>
Current assets					
Stock		2,288	-	-	2,288
Debtors and prepayments	9	10,601	69	-	10,670
Cash at bank and in hand	10	140,761	304,343	-	445,104
		<u>153,650</u>	<u>304,412</u>	<u>-</u>	<u>458,062</u>
Creditors:					
Amounts falling due within one	11	(65,883)	(29,444)	-	(95,327)
Net current assets		<u>87,767</u>	<u>274,968</u>	<u>-</u>	<u>362,735</u>
Total assets less current liabilities		<u>248,353</u>	<u>386,465</u>	<u>97,485</u>	<u>732,303</u>
Net Assets		<u>248,353</u>	<u>386,465</u>	<u>97,485</u>	<u>392,943</u>
Charity Funds	12				
Unrestricted		248,353	-	-	248,353
Restricted		-	386,465	-	386,465
Endowment		-	-	97,485	97,485
		<u>248,353</u>	<u>386,465</u>	<u>97,485</u>	<u>732,303</u>

-

These financial statements were approved by the Trustees on 08 May 2022 and are signed on their behalf by:

Rev. Alyson Buxton
Trustee

Graham Stewart Smith
Trustee

-

Date: 08 May 2022

Date: 08 May 2022

Pages 14 to 31 form part of these financial statements

PCC of the Parish of Boston
Statement of Cash Flows
at 31st December 2021

		2021		2020	
	Note	£	£	£	£
Cash flow from operating activities					
Surplus/(Deficit) for the year		339,360		(174,786)	
Adjustments for:					
Interest and dividends received		(7,321)		(9,747)	
Depreciation of tangible fixed assets	4	24,712		4,490	
(Gain)/losses on investments		(29,836)		2,997	
Movements in working capital:					
(Increase)/Decrease in debtors		354		(2,968)	
(Decrease)/Increase in creditors		<u>27,263</u>		<u>33,798</u>	
			354,532		(146,216)
Cash flows from investing activities					
Purchase of tangible fixed assets		(83,279)		(349)	
Interest received	3	<u>7,321</u>		<u>9,747</u>	
			(75,958)		9,398
Net increase in cash and cash equivalents			<u>278,574</u>		<u>(136,818)</u>
Cash and cash equivalents at beginning of year			166,530		303,347
Cash and cash equivalents at end of year	11		<u><u>445,104</u></u>		<u><u>166,530</u></u>
Cash and cash equivalents consists of:					
Cash at bank and in hand	11		<u><u>445,104</u></u>		<u><u>166,530</u></u>

PCC of the Parish of Boston
Notes to the Financial Statements
for the year ended 31st December 2021

1. Accounting policies

The address of the registered office is 1 Wormgate, Boston, Lincolnshire, PE21 6NP.

The nature of the charity's operations and principal activities is the provision of the Church of England religious services to the community within its parish boundaries.

Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with:

- Charities SORP (FRS 102) - *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)*.
- FRS 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland.
- The Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For grants to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

1. Accounting policies (continued)

Income recognition (continued)

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Support cost allocation

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Support costs include all those overhead costs for utility services, and other services and costs, which are in support of the activity. They have been allocated to activity cost categories on a basis consistent with the use of resources.

Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against or credited to profits on a straight line basis over the period of the lease.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Tangible fixed assets

All tangible fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Memorial Hall	Straight line over 50 years
Memorial Hall contents	Straight line over 10 years
CCTV equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

1. Accounting policies (continued)

Heritage assets

Heritage assets are recognised on the balance sheet and initially measured at cost when purchased or if donated, their valuation. Assets are subsequently stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Fair values for donated assets are estimated by reference to market prices.

Where information on the cost or valuation of heritage assets is not available or the cost of providing such information significantly outweighs any benefit to the users of the accounts then heritage assets are not recognised on the balance sheet.

These assets only arise when donated to the charity or, if on acquisition, it is believed that they will further the charity's objectives. Once acquired they will be preserved by the charity in order to keep their historical, artistic, scientific, technological, geophysical or environmental qualities to such a high level as to contribute to knowledge and culture. Heritage assets are to be held for the foreseeable future.

Depreciation is calculated so as to write off the cost of a heritage asset, less its estimated residual value, over the useful economic life of that heritage asset as follows:

Hand bells	Straight line over 50 years
Grand piano	Straight line over 50 years

Fixed asset investments

Investmentments are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at their fair value (market value) as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year. Quoted stocks and shares are included in the Balance Sheet at the current market value quoted by the investment analyst, excluding dividend. Other investments are included at the trustee's best estimate of market value.

The main form of financial risk faced by the vahrity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk can be found in the Trustees Report (page 4).

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments.

Debtors

Trade and other debtors are recognised at the settlement amounts due for the provision of services delivered. Prepayments are recognised at the amount prepaid or the amount paid in advance.

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

Endowment funds represent those assets which must be held permanently by the Charity, these are principally by investments. Any capital gains or losses arising on the investments fall to be treated as part of the fund of which they form part of. Endowment fund income can be used in furtherance of the general objectives of the Charity and is included as unrestricted income.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

1. Accounting policies (continued)

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Analysis of income

2021	2021			2020	
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	£	£	£	£	£
Donations and Legacies					
Gift Aid	27,679	-	-	27,679	31,399
Collections	2,297	-	-	2,297	2,703
Giving - Boxes & votive stands	12,522	-	-	12,522	9,203
Gift Aid recovered	16,531	-	-	16,531	12,073
Donations	1,406	-	-	1,406	191,048
Donations - Stump Souvenirs Ltd	11,070	-	-	11,070	10,978
Legacies	35,753	132,619	-	168,372	-
	<u>107,258</u>	<u>132,619</u>	<u>-</u>	<u>239,877</u>	<u>257,404</u>
Grants					
Heritage Lottery Fund projects	-	154,778	-	154,778	391,773
Other project grants	-	52,552	-	52,552	50,095
Covid support grants	174,915	-	-	174,915	31,600
	<u>174,915</u>	<u>207,330</u>	<u>-</u>	<u>382,245</u>	<u>473,468</u>
Charitable Activities					
Fees for weddings and funerals	8,344	-	-	8,344	7,128
Hall lettings	250	-	-	250	742
Coffee shop sales	10,310	-	-	10,310	8,813
Church lettings	9,306	-	-	9,306	3,709
Guided tours	278	-	-	278	-
Tower admissions	5,208	-	-	5,208	1,300
Miscellaneous	1,014	-	-	1,014	9,009
	<u>34,710</u>	<u>-</u>	<u>-</u>	<u>34,710</u>	<u>30,701</u>
Trading Activities					
Fundraising	662	-	-	662	145
Floodlights	5,192	-	-	5,192	3,304
Bells	85	-	-	85	25
Music tuition	1,627	-	-	1,627	990
Foodbank	-	23,640	-	23,640	26,537
	<u>7,566</u>	<u>23,640</u>	<u>-</u>	<u>31,206</u>	<u>31,001</u>
Investment Income					
Rent	1,650	-	-	1,650	3,300
Bank interest	29	-	-	29	102
Dividends	1,905	1,244	2,493	5,642	6,345
	<u>3,584</u>	<u>1,244</u>	<u>2,493</u>	<u>7,321</u>	<u>9,747</u>
Other income					
St Thomas' PCC income Note 16	10,689	-	-	10,689	20,137
	<u>10,689</u>	<u>-</u>	<u>-</u>	<u>10,689</u>	<u>20,137</u>
	<u>338,722</u>	<u>364,833</u>	<u>2,493</u>	<u>706,048</u>	<u>822,458</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

3. Analysis of Expenditure

<u>2021</u>	Unrestricted Funds	2021 Restricted Funds	Total	2020 Total
	£	£	£	£
Raising funds				
Events	-	23,062	23,062	759
Charitable activities				
Diocesan quota	61,000	-	61,000	51,000
Wages	24,098	41,675	65,773	99,142
Coffee shop expenses	6,872	-	6,872	10,751
Insurance	32,241	-	32,241	31,938
Organ tuning	5,632	-	5,632	1,514
Organist fees	1,980	-	1,980	2,047
Music and choir costs	9,459	-	9,459	9,014
Candles and Oil	1,878	-	1,878	1,569
Church repairs and maintenance	-	44,252	44,252	12,495
Cleaning	2,102	-	2,102	1,371
Office costs	924	-	924	1,439
Consultation	-	-	-	508
Administration	4,195	-	4,195	4,459
Information technology costs	2,589	-	2,589	2,595
Miscellaneous expenses	3,847	-	3,847	1,619
Library	-	2,016	2,016	4,992
Church and hall electric	27,812	-	27,812	30,856
Delivery Stage (HLF) Note 4a	-	14,637	14,637	696,880
Marketing	1,088	-	1,088	862
Accountancy	5,344	-	5,344	6,410
Audit	3,350	-	3,350	3,250
Foodbank - Running costs	-	16,545	16,545	2,947
Foodbank - Finance advice costs	-	20,087	20,087	-
Depreciation charges	3,892	20,820	24,712	4,490
St Thomas' expenditure Note 16	9,469	-	9,469	11,340
St Christophers' church repairs and maintenance	5,658	-	5,658	-
	<u>213,430</u>	<u>160,032</u>	<u>373,462</u>	<u>993,488</u>
	<u>213,430</u>	<u>183,094</u>	<u>396,524</u>	<u>994,247</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

3a. Breakdown of Delivery Stage Costs (HLF)	2021	2020
	£	£
HLF Repair and conservation works	100	476,210
HLF New building work	296	170,176
HLF Professional fees capital	5,471	18,513
Volunteer training costs	2,059	-
HLF Equipment and materials	-	9,676
Professional fees activity	-	3,650
Evaluation/critical friend	3,560	4,820
HLF Recruitment costs	-	43
HLF Full costs recovery premises	3,151	13,792
	<u>14,637</u>	<u>696,880</u>

4. Employee Emoluments

	2021	2020
	£	£
Salaries	60,525	91,453
Social security costs	3,631	5,119
Pension costs	1,617	2,570
	<u>65,773</u>	<u>99,142</u>

There are no employees who received emoluments exceeding £60,000

	2021	2020
Average number of part-time employees during the year	<u>6</u>	<u>8</u>

5. Trustees remuneration and expenses

There were 2 trustees who received remuneration for the year ended 31st December 2021 (2020 - 3). However, this was in their capacity as employees of the charity and not as trustees.

There was 1 trustee who was appointed part way through the year 2020 who invoices the PCC £700 a month on a self-employed basis in respect of the provision of services as the Director of Music, plus additional fees for one off events (e.g. weddings). £9,110 (2020 - £2,800) was paid during their time as a trustee during the year.

The following reimbursements were made to trustees for travel expenses incurred during the year:

	2021	2020
	£	£
A Kelk	-	87
Rev. A Buxton	279	64
T Baily	40	-
	<u>319</u>	<u>151</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

6. Tangible fixed assets

	Memorial Hall £	Memorial Hall contents £	Equipment and IT £	Fixtures and Fittings	Total £
Cost					
Brought fwd at 1st Jan 2021	80,000	5,000	12,649	-	97,649
Additions	-	-	10,646	72,633	83,279
Carried fwd at 31st Dec 2021	<u>80,000</u>	<u>5,000</u>	<u>23,295</u>	<u>72,633</u>	<u>180,928</u>
Depreciation					
Brought fwd at 1st Jan 2021	6,400	2,000	5,479	-	13,879
Charge for the year	1,600	500	4,454	18,159	24,713
Carried fwd at 31st Dec 2021	<u>8,000</u>	<u>2,500</u>	<u>9,933</u>	<u>18,159</u>	<u>38,592</u>
Net book value					
At 31st Dec 2021	<u>72,000</u>	<u>2,500</u>	<u>13,362</u>	<u>54,474</u>	<u>142,336</u>
At 31st Dec 2020	<u>73,600</u>	<u>3,000</u>	<u>7,170</u>	<u>-</u>	<u>83,770</u>

Within tangible fixed assets is £62,459 net book value of restricted fund assets (2020 = £nil).

7. Heritage assets

	Hand bells £	Grand piano £	Total £
Net book value			
Brought fwd and carried fwd at 31st December 2021	<u>2,500</u>	<u>10,500</u>	<u>13,000</u>

The hand bells and grand piano have been considered by the trustees to have a useful life at 31st December 2021 in excess of 50 years and therefore have not been depreciated.

The charity also holds several other heritage assets including a brass eagle lectern, 2 bishops chairs, 1,500 catalogued library books and other items with historical qualities that are held and maintained principally for their contribution to knowledge and culture. Due to information on the cost or valuation of these items not being available nor able to be obtained at a cost commensurate with the benefit to the users of the accounts and to the charity for its own stewardship purposes the assets are purely disclosed in the accounts with no values attributed to them.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

8. Investments

	Units Held	Unit Cost	2021 £	2020 £
Unrestricted funds				
Charinco investment fund	1637.00	10,690	25,475	22,469
Barclays Plc	23108.00	6,144	42,234	33,689
			<u>67,709</u>	<u>56,158</u>
Restricted funds				
St Botolph Church Fabric (Sayer) Bequest	2094.00	16,112	<u>49,038</u>	<u>42,900</u>
Endowment funds				
Boston Chapel of Ease Trust	212.00	233	4,965	4,343
St Botolph Curates (Gee) Trust	2769.00	2,769	56,948	49,874
Parsonage HSE (Gee) Trust	362.00	288	8,477	7,416
Boston Middle Class Girls School (Gee) Trust	1157.00	1,157	27,095	23,704
			<u>97,485</u>	<u>85,337</u>
			<u>214,232</u>	<u>184,395</u>

All of the above investments are held by the St. Botolphs branch of the PCC Parish of Boston and correctly split between, General, Restricted and Endowment funds.

The PCC Parish of Boston also owns land at Cowgate, Boston for which it receives rent of £1,650 per annum. No value is included in these accounts in relation to this parcel of land.

9. Debtors

	Unrestricted Funds £	2021 Restricted Funds £	Total £	2020 Total £
Trade debtors	6,540	69	6,609	5,466
Stump Souvenirs Limited donation debtor	4,061	-	4,061	5,751
	<u>10,601</u>	<u>69</u>	<u>10,670</u>	<u>11,217</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

10. Bank and cash

	2021		2020	
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
Treasurers Account	(45,948)	201,491	155,543	42,952
Heritage Lottery Fund	-	50,034	50,034	14,407
St Botolphs Gift Aid Account	-	42,818	42,818	50,501
General Reserve Fund	151,017	-	151,017	15,044
Chancel Fund	652	-	652	652
Vicar and Church Wardens	4	-	4	4
Boston Chapel of Ease Trust	580	-	580	454
MSL Deposit Account	9,150	-	9,150	9,149
Petty Cash	200	-	200	200
St Thomas'				
Current Account - St Thomas	3,969	10,000	13,969	12,757
St Thomas General Fund	8,637	-	8,637	8,633
St Thomas Designated Funds	6,313	-	6,313	6,310
Cash Account - St Thomas	31	-	31	31
St Christopher's				
Deposit Account - St Christophers	6,156	-	6,156	5,436
	140,761	304,343	445,104	166,530

11. Creditors: falling due within one year

	2021		2020	
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
Trade creditors	5,971	29,444	35,415	8,152
Other creditors	51,272	-	51,272	51,272
Accruals	8,640	-	8,640	8,640
	65,883	29,444	95,327	68,064

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

12. Funds

<u>2021</u>	At 1 Jan 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2021 £
Unrestricted funds					
General fund	109,017	338,722	(201,879)	2,493	248,353
Restricted funds					
Heritage Lottery Fund	72,681	154,778	(77,296)	-	150,163
St Botolphs Church Fabric (Sayer) Bequest Fund	45,279	7,381	-	-	52,660
Church Fabric Legacy Donations	-	132,619	(10,334)	-	122,285
Boston Foodbank	319	61,772	(59,530)	-	2,561
Inspire Project Fund	5,632	14,420	(33,918)	-	(13,866)
Bishop Social Justice Fund	4,670	-	-	-	4,670
Typmanum Repairs (St Thomas')	10,000	-	-	-	10,000
Library Project	35,008	-	(2,016)	-	32,992
Crisis Wellbeing Café	25,000	-	-	-	25,000
	198,589	370,970	(183,094)	-	386,465
Endowment funds					
Boston Chapel of Ease Trust Fund	4,342	747	-	(126)	4,963
St Botolph Curates (Gee) Trust Fund	49,875	8,539	-	(1,464)	56,950
Parsonage HSE (Gee) Trust Fund	7,417	1,276	-	(215)	8,478
Boston Middle Class Girls School (Gee) Trust Fund	23,703	4,079	-	(688)	27,094
	85,337	14,641	-	(2,493)	97,485
Total funds	392,943	724,333	(384,973)	-	732,303

The funds are constituted as follows:

	Unrestricted Funds £	Restricted Funds £	2021 Endowment Funds £	Total £	2020 Total £
Fixed assets	160,586	111,497	97,485	369,568	281,165
Stock	2,288	-	-	2,288	2,095
Debtors	10,601	69	-	10,670	11,217
Cash at bank and in hand	140,761	304,343	-	445,104	166,530
Creditors	(65,883)	(29,444)	-	(95,327)	(68,064)
	248,353	386,465	97,485	732,303	392,943
	-	-	-	-	-

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

13. Restricted funds

Heritage Lottery Fund - This fund is for the renovation work required to Boston Stump.

St Botolph Church Fabric (Sayer) Bequest - A restricted investment fund where both the capital and income can only be expended for Church Fabric purposes.

Church Fabric (Legacy Donations) Fund - A fund of legacy donations received where the income can only be expended on Church Fabric purposes.

Boston Foodbank - This fund is for the running of the Boston Foodbank to help feed locals in crisis.

Inspire Project Fund - This fund is for the restoration, renovation and development work to the Blenkin Memorial Hall.

Bishops Social Justice Fund - Funds to be used as part of the Boston Parish Homeless Project.

Tympanum Repairs (St Thomas') Fund - This fund is for the restoration and clearing of the Tympanum at St Thomas'

Library Fund - This fund is for the restoration and conservation of the Medieval Library.

Crisis Wellbeing Café - This fund is for a project to be run in conjunction with the Lincolnshire Partnership Foundation Trust to combat loneliness and low level mental health issues within the community.

Endowment funds

Boston Chapel of Ease Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

St Botolph Curates (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

Parsonage HSE (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

Boston Middle Class Girls School (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

14. Operating leases

At 31 December the charity had total future minimum lease payments under non-cancellable operating leases as set out below:

	2021	2020
	£	£
Not more than one year	2,263	2,294
Later than one and not more than five years	<u>3,516</u>	<u>1,186</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

15. Related parties

During the year donations of £11,070 (2020 - £10,978) were received from the related company Stump Souvenirs Limited, the shareholders of which are the Churchwardens of the Parish of Boston PCC.

The charity is also associated with The Boston Stump Restoration Trust (Charity No. 507699) with the Rev. Alyson Buston sitting on The Trustees Board of both charities. The charities work closely together in relation to any renovation work required at The Parish Church of St Botolph, Boston.

During the year £Nil (2020 - £100,000) funds, set aside by The Boston Stump Restoration Trust to help fund the redevelopment of the Boston Stump by the PCC of the Parish of Boston, were paid over.

However, as under the terms of the Trust Deed of The Boston Stump Restoration Trust, in 2021 the charity spent £28,323 on providing repairs to the fabric of the stump directly.

The trustees consider that there are no other related parties to the charity requiring disclosure.

PCC of the Parish of Boston
Notes to the financial statements (continued)
for the year ended 31st December 2021

16. Detailed Income and Expenditure Account - St Thomas' Church PCC

	2021	2020
	Total	Total
	£	£
Income from:		
Donations and Gift Aid	4,763	16,632
Teas	219	45
Candles	79	76
Fundraising	1,725	157
Fees for funerals, baptisms and weddings	609	588
Church Hall	3,056	2,414
Miscellaneous	230	162
Interest	8	63
Total incoming resources	10,689	20,137
Expenditure on:		
Parish Share	4,000	4,000
Licences	218	100
Heat, light and cleaning	1,452	2,558
Insurance	2,660	2,543
Repairs and maintenance	702	940
Water rates	-	508
Music and choir costs	437	424
Organ	-	100
Miscellaneous	-	167
Total expended resources	9,469	11,340
Net (expenditure)/income	1,219	8,797
Transfers between funds	-	-
Net movement in funds	1,219	8,797
Reconciliation of funds:		
Total bank and cash balances b/fwd	27,731	18,934
Total bank and cash balances c/fwd	28,950	27,731

Note 10

*Pages 28 to 31 also form part of these financial statements
and show the comparative 2020 figures.*

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

17. Fund comparatives

Statement of Financial Activities

	2020			
Income from:	Unrestricted funds	Restricted funds	Endowment funds	Total
	£	£	£	£
Donations and legacies	99,904	157,500	-	257,404
Grants	31,600	441,868	-	473,468
Charitable activities	30,701	-	-	30,701
Trading activities	4,464	26,537	-	31,001
Investments	6,106	1,212	2,429	9,747
Other	10,137	10,000	-	20,137
Total incoming resources	182,912	637,117	2,429	822,458
Expenditure on:				
Raising Funds	-	759	-	759
Charitable Activities	209,029	784,459	-	993,488
Total expended resources	209,029	785,218	-	994,247
Net gain / (losses) on investments	(11,036)	2,760	5,279	(2,997)
Net (expenditure) / income	(37,153)	(145,341)	7,708	(174,786)
Transfers between funds	2,429	-	(2,429)	-
Net movement in funds	(34,724)	(145,341)	5,279	(174,786)
Reconciliation of funds:				
Total funds brought forward	143,741	343,930	80,058	567,729
Total funds carried forward	109,017	198,589	85,337	392,943

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

17. Fund comparatives (continued)

Analysis of income

2020

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Donations and Legacies				
Gift Aid	31,399	-	-	31,399
Collections	2,703	-	-	2,703
Giving through boxes and votive stands	9,203	-	-	9,203
Gift Aid recovered	12,073	-	-	12,073
Donations	33,548	157,500	-	191,048
Donations from Stump Souvenirs	10,978	-	-	10,978
Legacies	-	-	-	-
	<u>99,904</u>	<u>157,500</u>	<u>-</u>	<u>257,404</u>
Grants				
Heritage Lottery Funds	-	391,773	-	391,773
Other grants	-	50,095	-	50,095
Covid support grants	31,600	-	-	31,600
	<u>31,600</u>	<u>441,868</u>	<u>-</u>	<u>473,468</u>
Charitable Activities				
Fees for weddings and funerals	7,128	-	-	7,128
Hall lettings	742	-	-	742
Coffee shop sales	8,813	-	-	8,813
Church lettings	3,709	-	-	3,709
Tower admissions	1,300	-	-	1,300
Miscellaneous	9,009	-	-	9,009
	<u>30,701</u>	<u>-</u>	<u>-</u>	<u>30,701</u>
Trading Activities				
Fundraising	145	-	-	145
Floodlights	3,304	-	-	3,304
Bells	25	-	-	25
Music tuition	990	-	-	990
Foodbank	-	26,537	-	26,537
	<u>4,464</u>	<u>26,537</u>	<u>-</u>	<u>31,001</u>
Investment Income				
Rent	3,300	-	-	3,300
Bank interest	102	-	-	102
Dividends	2,704	1,212	2,429	6,345
	<u>6,106</u>	<u>1,212</u>	<u>2,429</u>	<u>9,747</u>
Other income				
St Thomas' PCC Income	10,137	10,000	-	20,137
	<u>10,137</u>	<u>10,000</u>	<u>-</u>	<u>20,137</u>
	<u>182,912</u>	<u>637,117</u>	<u>2,429</u>	<u>822,458</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

17. Fund comparatives (continued)

Analysis of Expenditure

<u>2020</u>	2020			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	£
Raising funds				
Events	-	759	-	759
Charitable activities				
Diocesan quota	51,000	-	-	51,000
Wages	29,297	69,845	-	99,142
Coffee shop expenses	10,751	-	-	10,751
Insurance	31,938	-	-	31,938
Organ tuning	1,514	-	-	1,514
Organist fees	2,047	-	-	2,047
Music and choir costs	9,014	-	-	9,014
Candles and Oil	1,569	-	-	1,569
Church maintenance	3,608	8,887	-	12,495
Cleaning	1,371	-	-	1,371
Office costs	1,439	-	-	1,439
Consulation	-	508	-	508
Administration	4,059	400	-	4,459
Information technology costs	2,595	-	-	2,595
Miscellaneous expenses	1,619	-	-	1,619
Library	4,992	-	-	4,992
Church and hall electric	30,856	-	-	30,856
Delivery stage (HLF)	-	696,880	-	696,880
Marketing	862	-	-	862
Accountancy	6,410	-	-	6,410
Audit	3,250	-	-	3,250
Foodbank	-	2,947	-	2,947
Depreciation charges	4,490	-	-	4,490
St Thomas expenditure	11,340	-	-	11,340
	<u>214,021</u>	<u>779,467</u>	<u>-</u>	<u>993,488</u>
	<u>214,021</u>	<u>780,226</u>	<u>-</u>	<u>994,247</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

17. Fund comparatives (continued)

Funds

2020

	At 1 Jan 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2020 £
Unrestricted funds					
General fund	143,741	182,912	(220,065)	2,429	109,017
Restricted funds					
Heritage Lottery Fund	295,557	509,273	(732,149)	-	72,681
Controlling mitigation fund	400	10,875	(11,275)	-	-
St Botolphs Church Fabric (Sayer)					
Bequest Fund	41,307	3,972	-	-	45,279
Boston Foodbank	24	26,537	(26,242)	-	319
Inspire Project Fund	299	14,220	(8,887)	-	5,632
Bishop Social Justice Fund	6,343	-	(1,673)	-	4,670
Typmanum Repairs (St Thomas')	-	10,000	-	-	10,000
Library Project	-	40,000	(4,992)	-	35,008
Crisis Wellbeing Café	-	25,000	-	-	25,000
	<u>343,930</u>	<u>639,877</u>	<u>(785,218)</u>	<u>-</u>	<u>198,589</u>
Endowment funds					
Boston Chapel of East Trust Fund	4,063	401	-	(122)	4,342
St Botolph Curates (Gee) Trust Fund	46,877	4,433	-	(1,435)	49,875
Parsonage HSE (Gee) Trust Fund	6,940	685	-	(208)	7,417
Boston Middle Class Girls School (Gee) Trust Fund	22,178	2,189	-	(664)	23,703
	<u>80,058</u>	<u>7,708</u>	<u>-</u>	<u>(2,429)</u>	<u>85,337</u>
Total funds	<u>567,729</u>	<u>830,497</u>	<u>(1,005,283)</u>	<u>-</u>	<u>392,943</u>

The funds are constituted as follows:

	2020			
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Fixed assets	152,928	42,900	85,337	281,165
Stock	2,095	-	-	2,095
Debtors	11,217	-	-	11,217
Cash at bank and in hand	(45,496)	212,026	-	166,530
Creditors	(11,727)	(56,337)	-	(68,064)
	<u>109,017</u>	<u>198,589</u>	<u>85,337</u>	<u>392,943</u>

PCC of the Parish of Boston
(incorporating St Botolph's, St Thomas' and St Christopher's)
CHARITY COMMISSION REGISTERED NO: 1138045

STATEMENT OF ACCOUNTS

for the year ended
31st December 2021

PCC of the Parish of Boston
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for the year ended 31st December 2021

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PCC of the Parish of Boston
Reverend's Report
for the year ended 31st December 2021

Dear Friends,

These have been significant years for the Parish of Boston, as, like everyone else, we have had to adapt to the changes that have come through the pandemic. The last year though, has seen a slow return to something like 'normal' for us, following the lifting of the spring lockdown of 2021.

The charity's financial and project overview is included in the main Trustees Annual Report but I will just reflect here upon the ministry and mission of the Parish of Boston during 2021.

As I write this report we are finally concluding our 'Passion for People' project. The project has made a huge impact on the events and activities we are able to offer our visitors and community. The success of the project has been in no small part due to the commitment and dedication of team members who have been involved in its development and implementation.

However, Chris and the team are still busy as further projects are now underway. The work on the development of the Blenkin Memorial Hall has now begun and once again the familiar sight of Harris fencing around a compound greets us as we arrive in the morning. This project, funded by the 'Towns Deal', will enable us to develop the hall as a community resource, as well as becoming the centre of a song school which, under the leadership of our Director of Music, will be the base for an exciting programme of community engagement.

We are also working towards our lighting project and the development of the library, thanks in part to generous legacies that have been used for this work.

One of the delights of the church, now the works are complete, is the wonderful way visitors can easily access the building. The new welcome desk is a great asset, ensuring visitors are greeted in a friendly and helpful way by one of our volunteers. A direct benefit from the 'Passion for People' project, our volunteer team are the backbone of our public engagement. Under the care of our Volunteer manager, we now have a well trained, committed and professional team who work closely with us and support the ministry team in so many ways.

Worship has continued in a mixed mode – with services in St Botolph's being available 'live' and via zoom. Last year changes were made to service times at both St Thomas and St Botolph, which have proved to work well, and a real highlight has been the development of the congregation service on the first Sunday of the month at St Thomas.

Due to generous financial support, we have been able to improve the quality of our digital offering. This has been important not only in allowing access to our regular worship, but in helping people who live outside the area to be 'present' at funerals and weddings.

The lifting of restrictions also means that a full programme of activities and events is planned for the year ahead, including a two week Festival of Creation' in July. Beginning with a ceilidh, there are a wide variety of events and exhibitions planned for visitors to engage with. We are also excited to be hosting the 'Museum of the Moon' in October and are planning a varied programme of events around it.

This comes with thanks for your supportive kindnesses.

Your rector and friend,

Rev. Alyson Buxton
Trustee

Date: 08 May 2022

PCC of the Parish of Boston
Legal and Administrative Information
for the year ended 31st December 2021

Graham Stewart Smith
Rev. Alyson Buxton
David Scoot
Sue Kirk MBE
Adam Kelk
Robert William Tamberlin
Marilyn Coote (resigned 30th May 2021)
Granville R Paul
Ann Sargeant
Trevor Baily
Paula Tamberlin
Jaqueline Mary Barkworth (resigned 25 June 2021)
Calin Vasies (resigned 30th May 2021)
Isobel Thomas
Rev. Jane Elizabeth Robertson
Ashley Cooper
Kathleen Florence Davey
John Lyon
Andrew Nicholas Jordan Elms (appointed 30 May 2021)
Marion Rose Forster Parish (appointed 30 May 2021)

Registered Office

1 Wormgate
Boston
Lincolnshire
PE21 6NP

Auditors

Moore Thompson
Bank House
Broad Street
Spalding
Lincolnshire
PE11 1TB

Bankers

Lloyds Bank
51 Market Place
Boston
PE21 6NQ

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2021

The Trustees present their report and financial statements for the year ended 31st December 2021.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2015 in preparing the annual report and financial statements of the

Structure, governance and management

The PCC of the Parish of Boston (hereinafter - the PCC) is a registered charity (charity registration number 1138045) which provides the Church of England religious services to the community within its parish boundaries.

The charity was registered with the Charity Commission on 15th September 2010.

The PCC is controlled by its governing document, the Parochial Church Council powers measure (1956) as amended and church representation rules.

The Trustees who served during the year and detailed on the charity information on page 1.

Recruitment and appointment of new trustees

New Trustees are recruited by advertising and recommendation. Current Trustees vote on the new Trustee applications at Board Meetings. Ideally the Trustees would like to keep a balance of skills and experience on the Board.

New Trustees are encouraged to familiarise themselves with charity laws, the financial reports of the PCC and to attend Trustee meetings and other events.

Organisational structure

The PCC is managed by a Board of Trustees which is responsible for overseeing the financial and operation direction of the PCC. The Board is responsible for ensuring that all recommended financial controls have been considered and introduced and they meet on a regular basis.

Objectives and activities and public benefit

The main objective of the PCC is to provide Church of England religious services to the community within the Parish of Boston as well as promoting in the ecclesiastical Parish the whole mission of the Church.

The objectives are set to reflect the Church's faith and community aims. Each year the Trustees review the objectives and activities to ensure they continue to reflect the aims of the Church. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The Trustees are highly conscious of the need to provide the best possible public benefit in line with Charity Commission guidance and consider that the charity does this.

The charity has undertaken various activities described in the sections below during the year to implement these objects in line with the PCC's current development path. These activities also provide support for the public benefits that the charity provides.

Related parties

Transactions during the period with trustees and any other related parties are detailed on note 15 of these financial statements.

Risk management

The Trustees have a duty to identify and review the risks to which the PCC is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and any error.

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2021

Achievements and highlights for 2021

Through consultation our congregations have agreed that The Parish of Boston hopes to be known as a significant Place of Hospitality. A place where the hospitality of God can be encountered by all; for people who visit every day, people who may visit once in their lives, for the young and old, worshippers and pilgrims, historians and tourists. We are a united parish which includes St. Botolph's, St. Thomas' and St. Christopher's.

2021 was once again a challenging year for the PCC due to the ongoing COVID-19 crisis. The Stump was closed for worship and visitors for much of the first few months of 2021 and this meant a further loss of revenue during the year that the PCC would normally have available for general purpose operations. The Trustees are grateful to the Heritage Lottery Fund for the provision of a grant of £174,915 during the year, under its Cultural Recovery Fund, to help the PCC cover its running costs and continue its work during this difficult time.

The **"Passion for the Possible"** project was finally completed by the 31 December 2021 with the final payment being received in April 2022. The project achieved all its aims. To provide urgent repair and restoration to the structure of the building and reduce its environmental impact, which were a) to preserve and interpret St Botolph's historical offering; thus giving greater opportunities for all to experience, understand and engage with heritage, b) building on our present volunteering opportunities to develop a comprehensive heritage volunteer and training programme to encourage a greater understanding of our heritage, c) to develop a high-profile visitor attraction: generating a self-sustaining income for the church as well as for the overarching economy of the town.

Over the course of the project and in just under three years, the project has:

- Undertaken urgent restoration work to the tower, west window and belfry roof.
- Installed new flooring in the north and south aisles of the nave, with underfloor heating.
- Removed some of the pews and restored other pews to create a flexible space.
- Made the entrances accessible with the installation of a new porch and a new glass door.
- Delivered enhanced learning experiences for 795 people, which includes 401 students taking part in school workshops.
- Created Fun @ The Stump school holiday activities engaging 138 children and their families.
- Delivered a Children's Festival over 3 days engaging 176 children and their families.
- Developed a new Community Choir with 62 members.
- Engaged 266 young people from uniformed organisations (scouts, cubs etc) with activities.
- Recruited and trained 160 volunteers.
- Supported 36 volunteers to gain employment or go into further education.
- Delivered Hard Hat tours of the tower to 54 people during building works.
- Provided a monthly newsletter to 100 recipients.
- Built up a Facebook following of 3978 people and a Twitter following of 2038.
- Brought 193 local people together for meals at two community table events.

The **Foodbank** service, that the Church takes part in, continued to be exceptionally important during the ongoing COVID-19 crisis of 2020 / 2021 being used by those in need in the local community providing three days' nutritionally balanced emergency food and support to local people who are referred to us in crisis. We remain committed to being part of the nationwide network of foodbanks working to combat poverty and hunger across the UK.

In addition, during 2021, additional grant funding of £38,132 was received for this service from the Trussell Trust. This funding was to help with the running costs of the service, but also, in order for finance management advice to be available on site when the foodbank was open. This funding has been secured for both 2021 and 2022.

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2021

Achievements and highlights for 2021 continued

The PCC have also committed to working with the NHS via the operation of a **Crisis Wellbeing Café** within The Stump coffee shop from 2022. An initial funding receipt of £25,000 was received in 2020 but due to COVID-19 the project was unable to commence until 2022. The fund will be used to offer days when the café will be available to help combat individuals with loneliness and low level mental health issues within the community in conjunction with Lincolnshire Partnership Foundation.

2021 also saw some further progress of the PCC's next ambition project, "**Inspire - The Life Long Learning Project**", a £800,000 project to restore, renovate and develop the Blenkin Memorial Hall, with further initial funding being received from the Coastal Revival Fund towards feasibility studies for the redevelopment work. Full funding has now been approved by The Government Office such that work can fully start on the project in 2022. The Trustees feel this project, along with the Library Project which received an initial donation in 2020 of £40,000, will provide huge benefites to both the Stump and the local community, with the improved facilities and services that will be able to be offered.

Financial review

The financial performance of the PCC for the year ended 31st December 2021 is detailed on pages 11 to 31 of these financial statements and the Trustees are pleased with the performance during a very difficult year.

The continuing COVID-19 pandemic lead to the closure of The Stump for further months in 2021. This caused a major financial challenge for the PCC with a significant proportion of their income coming from visitors, via the shop, coffee shop, tower tours as well as visiting exhibitions and events all having to stop. The PCC take measures to reduce costs during the period of restricted income but was also grateful to receive grant funding of £23,915 from the Heritage Lottery Funds "Cultural Recovery Fund" to help cover running costs during the pandemic to 31 March 2021 as well as a further £151,000 to help "restore reserves". Th PCC are confident these decisions, and the additional one-off grant income, have helped restore the financial liquidity of the PCC ready for its generating activities to commence fully again in 2022.

Reserves policy

It is the policy of the PCC that it will hold in unrestricted reserves the equivalent of half year's Diocesan Quota plus six months costs of insurance, utilities and salary costs, which for 2021 was approximately £93,000.

Following the injection of the £151,000 "restore reserves" funding from the Cultural Recovery Fund in 2021 the PCC is now holding sifficient unrestricted reserves to cover this policy requirement.

Total closing reserves as at 31st December 2021 were £732,303, comprising of carried forward unrestricted funds of £248,353 plus carried forward restricted funds of £386,465 and endowment funds of £97,485.

Investment Policy

The investment objective set by the PCC is for the Investment Manager to invest in low risk areas in order to safeguard the initial capital invested. The Trustees are willing to accept levels of return commensurate with a low risk strategy.

The majority of the PCC's investments are maintained by the Lincoln Diocesan Trust Board of Finance and are held within low risk CCLA accounts.

Volunteers

The PCC continues to be grateful for the support of our volunteers who play a very important role across the PCC from the Board of Trustees, gift shop and coffee shop assistants, fundraisers and general volunteer workers and assistants to the PCC.

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2021

Plans for the future

Despite the impact of COVID-19 at the start of 2021, using the strong gifts and talents of our leadership team the PCC is aiming in 2022 to embark on the initial stages of the new "Inspire" and "Library and Lighting" projects whilst continuing the "Open Door" project.

The hope is that these plans will help the PCC further achieve its current and long-term objectives as follows:

The Open Door Project

The aim is to develop our ministry of hospitality and welcome and to raise the funds needed to keep our doors open daily for the benefit of our congregation and the community of Boston. This will be done via:

- Worship, prayer, discipleship and pastoral care to love God with all our mind, body and strength and to love our neighbour as ourselves.
- By our decisions being guided by the purpose and value of Christian hospitality
- By developing ongoing community projects which will both reach and raise funds
- By trying to meet expressed and unexpressed needs of the community
- By developing a profitable shop and coffee shop to help with the Open Door running costs
- Continue to raise our profile so we are known as a venue and a place that welcomes art and exhibitions
- To be creative and good stewards of all God's gifts to us so the Parish has a self-sustaining future

Inspire Project:

Grant funding applications under the "Inspire Project" have been submitted, and the Trustees are hopeful the applications will be successful and work on the following projects can begin in 2022:

Blenkin Memorial Hall

The repair, renovation and redevelopment of the Blenkin Memorial Hall for multi-purpose community use in order to provide a building that can be used for personal development, education and as an entrepreneurial space and, as such, to enrich the lives of all who use it, as well as to encourage life-long learning and provide a self-sustaining future for this key and central historic building.

Library & Lighting

The project aim is to develop and conserve the medieval library and other historic artefacts throughout St Botolph's through an upgrade and redesign of the lighting of St Botolph's Church interior and exterior that will enhance this architectural, educational and cultural asset for the town.

This will bring benefits in both economic savings and enhanced visitor attraction. It will bring reduced long-term maintenance and energy running costs within a practical and architecturally sympathetic lighting scheme.

The conservation of the Library and the opening of it to the public will encourage visitors to this key heritage buildings and help provide a self-sustaining future for this key and central historic asset.

There will also be community engagement through our volunteer programme with volunteering roles created as Library and Conservation guides and those created in Events Management.

Both projects aim to turn what is the largest covered venue into a flexible space that is designed to accommodate a wide range of events and activities and that will draw both audiences and performers from across the world. It will provide the opportunity to become a place of integration for all people, regardless of background, culture, age or religious affiliation. In addition to this it will also ensure the church's legacy of financial sustainability and resilience for generations to come within the present intensely challenging economic environment.

The new lighting scheme will also drastically reduce both maintenance and energy costs, which is part of our long term commitment towards being carbon neutral by 2030."

Auditors

It is proposed that Moore Thompson be re-appointed as auditors for the next financial year - to be ratified at the 26 April 2022 Annual General Meeting.

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2021

Trustees responsibilities statement

The trustees are responsible for preparing the trustees report and the financial statements in accordance with applicable laws and regulations.

The Trustees are required to prepare financial statements for each financial year. The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the PCC and the surplus or deficit of the PCC for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue running.

The Trustees are responsibly for keeping adequate accounting records that are sufficient to show and explain the PCC's transactions and disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of Trustees on 08 May 2022 and signed on behalf of the board by:

Mr. Graham Stewart Smith
Trustee

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2021**

Opinion

We have audited the financial statements of the Parochial Church Council of the Parish of Boston (the 'PCC') for the year ended 31st December 2021, which comprise of the Statement of Financial Activity, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2021, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2021**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in lines with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge of the charity sector and experience of the client.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2021**

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

Because of the inherent limitations of this audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2021**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Thompson Chartered Accountants, Statutory Auditor
Bank House
Broad Street
Spalding
PE11 1TB

Dated: 24 May 2022

Moore Thompson is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

PCC of the Parish of Boston
Statement of Financial Activity
for the year ended 31st December 2021

	Notes	2021			2020
		Unrestricted funds	Restricted funds	Endowment funds	
		£	£		Total
					£
					£
Income from:					
Donations and legacies		107,258	132,619	-	239,877
Grants		174,915	207,330	-	382,245
Charitable activities		34,710	-	-	34,710
Trading activities		7,566	23,640	-	31,206
Investments		3,584	1,244	2,493	7,321
Other		10,689	-	-	10,689
Total incoming resources	2	338,722	364,833	2,493	706,048
Expenditure on:					
Raising funds		-	23,062	-	23,062
Charitable activities		213,430	160,032	-	373,462
Total expended resources	3	213,430	183,094	-	396,524
Net gains / (losses) on investments					
		11,551	6,137	12,148	29,836
		11,551	6,137	12,148	29,836
Net income / (expenditure)		136,843	187,876	14,641	339,360
Net movement in funds		136,843	187,876	14,641	339,360
Transfers between funds	12	2,493	-	(2,493)	-
Net movement in funds		139,336	187,876	12,148	339,360
Reconciliation of funds:					
Total funds brought forward	17	109,017	198,589	85,337	392,943
Total funds carried forward	12	248,353	386,465	97,485	732,303

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 14 to 31 form part of these financial statements

PCC of the Parish of Boston
Statement of Financial Position
at 31st December 2021

		2021			2020
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
		£	£	£	£
Fixed assets					
Tangible assets	6	79,877	62,459	-	142,336
Heritage assets	7	13,000	-	-	13,000
Investments	8	67,709	49,038	97,485	214,232
		<u>160,586</u>	<u>111,497</u>	<u>97,485</u>	<u>369,568</u>
Current assets					
Stock		2,288	-	-	2,288
Debtors and prepayments	9	10,601	69	-	10,670
Cash at bank and in hand	10	140,761	304,343	-	445,104
		<u>153,650</u>	<u>304,412</u>	<u>-</u>	<u>458,062</u>
Creditors:					
Amounts falling due within one	11	(65,883)	(29,444)	-	(95,327)
Net current assets		<u>87,767</u>	<u>274,968</u>	<u>-</u>	<u>362,735</u>
Total assets less current liabilities		<u>248,353</u>	<u>386,465</u>	<u>97,485</u>	<u>732,303</u>
Net Assets		<u>248,353</u>	<u>386,465</u>	<u>97,485</u>	<u>392,943</u>
Charity Funds	12				
Unrestricted		248,353	-	-	248,353
Restricted		-	386,465	-	386,465
Endowment		-	-	97,485	97,485
		<u>248,353</u>	<u>386,465</u>	<u>97,485</u>	<u>732,303</u>

-

These financial statements were approved by the Trustees on 08 May 2022 and are signed on their behalf by:

Rev. Alyson Buxton
Trustee

Graham Stewart Smith
Trustee

-

Date: 08 May 2022

Date: 08 May 2022

Pages 14 to 31 form part of these financial statements

PCC of the Parish of Boston
Statement of Cash Flows
at 31st December 2021

		2021		2020	
	Note	£	£	£	£
Cash flow from operating activities					
Surplus/(Deficit) for the year		339,360		(174,786)	
Adjustments for:					
Interest and dividends received		(7,321)		(9,747)	
Depreciation of tangible fixed assets	4	24,712		4,490	
(Gain)/losses on investments		(29,836)		2,997	
Movements in working capital:					
(Increase)/Decrease in debtors		354		(2,968)	
(Decrease)/Increase in creditors		<u>27,263</u>		<u>33,798</u>	
			354,532		(146,216)
Cash flows from investing activities					
Purchase of tangible fixed assets		(83,279)		(349)	
Interest received	3	<u>7,321</u>		<u>9,747</u>	
			(75,958)		9,398
Net increase in cash and cash equivalents			<u>278,574</u>		<u>(136,818)</u>
Cash and cash equivalents at beginning of year			166,530		303,347
Cash and cash equivalents at end of year	11		<u>445,104</u>		<u>166,530</u>
Cash and cash equivalents consists of:					
Cash at bank and in hand	11		<u>445,104</u>		<u>166,530</u>

PCC of the Parish of Boston
Notes to the Financial Statements
for the year ended 31st December 2021

1. Accounting policies

The address of the registered office is 1 Wormgate, Boston, Lincolnshire, PE21 6NP.

The nature of the charity's operations and principal activities is the provision of the Church of England religious services to the community within its parish boundaries.

Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with:

- Charities SORP (FRS 102) - *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)*.
- FRS 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland.
- The Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For grants to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

1. Accounting policies (continued)

Income recognition (continued)

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Support cost allocation

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Support costs include all those overhead costs for utility services, and other services and costs, which are in support of the activity. They have been allocated to activity cost categories on a basis consistent with the use of resources.

Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against or credited to profits on a straight line basis over the period of the lease.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Tangible fixed assets

All tangible fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Memorial Hall	Straight line over 50 years
Memorial Hall contents	Straight line over 10 years
CCTV equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

1. Accounting policies (continued)

Heritage assets

Heritage assets are recognised on the balance sheet and initially measured at cost when purchased or if donated, their valuation. Assets are subsequently stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Fair values for donated assets are estimated by reference to market prices.

Where information on the cost or valuation of heritage assets is not available or the cost of providing such information significantly outweighs any benefit to the users of the accounts then heritage assets are not recognised on the balance sheet.

These assets only arise when donated to the charity or, if on acquisition, it is believed that they will further the charity's objectives. Once acquired they will be preserved by the charity in order to keep their historical, artistic, scientific, technological, geophysical or environmental qualities to such a high level as to contribute to knowledge and culture. Heritage assets are to be held for the foreseeable future.

Depreciation is calculated so as to write off the cost of a heritage asset, less its estimated residual value, over the useful economic life of that heritage asset as follows:

Hand bells	Straight line over 50 years
Grand piano	Straight line over 50 years

Fixed asset investments

Investmentments are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at their fair value (market value) as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year. Quoted stocks and shares are included in the Balance Sheet at the current market value quoted by the investment analyst, excluding dividend. Other investments are included at the trustee's best estimate of market value.

The main form of financial risk faced by the vahrity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk can be found in the Trustees Report (page 4).

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments.

Debtors

Trade and other debtors are recognised at the settlement amounts due for the provision of services delivered. Prepayments are recognised at the amount prepaid or the amount paid in advance.

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

Endowment funds represent those assets which must be held permanently by the Charity, these are principally by investments. Any capital gains or losses arising on the investments fall to be treated as part of the fund of which they form part of. Endowment fund income can be used in furtherance of the general objectives of the Charity and is included as unrestricted income.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

1. Accounting policies (continued)

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Analysis of income

2021	2021			2020	
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	£	£	£	£	£
Donations and Legacies					
Gift Aid	27,679	-	-	27,679	31,399
Collections	2,297	-	-	2,297	2,703
Giving - Boxes & votive stands	12,522	-	-	12,522	9,203
Gift Aid recovered	16,531	-	-	16,531	12,073
Donations	1,406	-	-	1,406	191,048
Donations - Stump Souvenirs Ltd	11,070	-	-	11,070	10,978
Legacies	35,753	132,619	-	168,372	-
	<u>107,258</u>	<u>132,619</u>	<u>-</u>	<u>239,877</u>	<u>257,404</u>
Grants					
Heritage Lottery Fund projects	-	154,778	-	154,778	391,773
Other project grants	-	52,552	-	52,552	50,095
Covid support grants	174,915	-	-	174,915	31,600
	<u>174,915</u>	<u>207,330</u>	<u>-</u>	<u>382,245</u>	<u>473,468</u>
Charitable Activities					
Fees for weddings and funerals	8,344	-	-	8,344	7,128
Hall lettings	250	-	-	250	742
Coffee shop sales	10,310	-	-	10,310	8,813
Church lettings	9,306	-	-	9,306	3,709
Guided tours	278	-	-	278	-
Tower admissions	5,208	-	-	5,208	1,300
Miscellaneous	1,014	-	-	1,014	9,009
	<u>34,710</u>	<u>-</u>	<u>-</u>	<u>34,710</u>	<u>30,701</u>
Trading Activities					
Fundraising	662	-	-	662	145
Floodlights	5,192	-	-	5,192	3,304
Bells	85	-	-	85	25
Music tuition	1,627	-	-	1,627	990
Foodbank	-	23,640	-	23,640	26,537
	<u>7,566</u>	<u>23,640</u>	<u>-</u>	<u>31,206</u>	<u>31,001</u>
Investment Income					
Rent	1,650	-	-	1,650	3,300
Bank interest	29	-	-	29	102
Dividends	1,905	1,244	2,493	5,642	6,345
	<u>3,584</u>	<u>1,244</u>	<u>2,493</u>	<u>7,321</u>	<u>9,747</u>
Other income					
St Thomas' PCC income Note 16	10,689	-	-	10,689	20,137
	<u>10,689</u>	<u>-</u>	<u>-</u>	<u>10,689</u>	<u>20,137</u>
	<u>338,722</u>	<u>364,833</u>	<u>2,493</u>	<u>706,048</u>	<u>822,458</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

3. Analysis of Expenditure

<u>2021</u>	Unrestricted Funds	2021 Restricted Funds	Total	2020 Total
	£	£	£	£
Raising funds				
Events	-	23,062	23,062	759
Charitable activities				
Diocesan quota	61,000	-	61,000	51,000
Wages	24,098	41,675	65,773	99,142
Coffee shop expenses	6,872	-	6,872	10,751
Insurance	32,241	-	32,241	31,938
Organ tuning	5,632	-	5,632	1,514
Organist fees	1,980	-	1,980	2,047
Music and choir costs	9,459	-	9,459	9,014
Candles and Oil	1,878	-	1,878	1,569
Church repairs and maintenance	-	44,252	44,252	12,495
Cleaning	2,102	-	2,102	1,371
Office costs	924	-	924	1,439
Consultation	-	-	-	508
Administration	4,195	-	4,195	4,459
Information technology costs	2,589	-	2,589	2,595
Miscellaneous expenses	3,847	-	3,847	1,619
Library	-	2,016	2,016	4,992
Church and hall electric	27,812	-	27,812	30,856
Delivery Stage (HLF) Note 4a	-	14,637	14,637	696,880
Marketing	1,088	-	1,088	862
Accountancy	5,344	-	5,344	6,410
Audit	3,350	-	3,350	3,250
Foodbank - Running costs	-	16,545	16,545	2,947
Foodbank - Finance advice costs	-	20,087	20,087	-
Depreciation charges	3,892	20,820	24,712	4,490
St Thomas' expenditure Note 16	9,469	-	9,469	11,340
St Christophers' church repairs and maintenance	5,658	-	5,658	-
	<u>213,430</u>	<u>160,032</u>	<u>373,462</u>	<u>993,488</u>
	<u>213,430</u>	<u>183,094</u>	<u>396,524</u>	<u>994,247</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

3a. Breakdown of Delivery Stage Costs (HLF)	2021	2020
	£	£
HLF Repair and conservation works	100	476,210
HLF New building work	296	170,176
HLF Professional fees capital	5,471	18,513
Volunteer training costs	2,059	-
HLF Equipment and materials	-	9,676
Professional fees activity	-	3,650
Evaluation/critical friend	3,560	4,820
HLF Recruitment costs	-	43
HLF Full costs recovery premises	3,151	13,792
	<u>14,637</u>	<u>696,880</u>

4. Employee Emoluments

	2021	2020
	£	£
Salaries	60,525	91,453
Social security costs	3,631	5,119
Pension costs	1,617	2,570
	<u>65,773</u>	<u>99,142</u>

There are no employees who received emoluments exceeding £60,000

	2021	2020
Average number of part-time employees during the year	<u>6</u>	<u>8</u>

5. Trustees remuneration and expenses

There were 2 trustees who received remuneration for the year ended 31st December 2021 (2020 - 3). However, this was in their capacity as employees of the charity and not as trustees.

There was 1 trustee who was appointed part way through the year 2020 who invoices the PCC £700 a month on a self-employed basis in respect of the provision of services as the Director of Music, plus additional fees for one off events (e.g. weddings). £9,110 (2020 - £2,800) was paid during their time as a trustee during the year.

The following reimbursements were made to trustees for travel expenses incurred during the year:

	2021	2020
	£	£
A Kelk	-	87
Rev. A Buxton	279	64
T Baily	40	-
	<u>319</u>	<u>151</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

6. Tangible fixed assets

	Memorial Hall £	Memorial Hall contents £	Equipment and IT £	Fixtures and Fittings	Total £
Cost					
Brought fwd at 1st Jan 2021	80,000	5,000	12,649	-	97,649
Additions	-	-	10,646	72,633	83,279
Carried fwd at 31st Dec 2021	<u>80,000</u>	<u>5,000</u>	<u>23,295</u>	<u>72,633</u>	<u>180,928</u>
Depreciation					
Brought fwd at 1st Jan 2021	6,400	2,000	5,479	-	13,879
Charge for the year	1,600	500	4,454	18,159	24,713
Carried fwd at 31st Dec 2021	<u>8,000</u>	<u>2,500</u>	<u>9,933</u>	<u>18,159</u>	<u>38,592</u>
Net book value					
At 31st Dec 2021	<u>72,000</u>	<u>2,500</u>	<u>13,362</u>	<u>54,474</u>	<u>142,336</u>
At 31st Dec 2020	<u>73,600</u>	<u>3,000</u>	<u>7,170</u>	<u>-</u>	<u>83,770</u>

Within tangible fixed assets is £62,459 net book value of restricted fund assets (2020 = £nil).

7. Heritage assets

	Hand bells £	Grand piano £	Total £
Net book value			
Brought fwd and carried fwd at 31st December 2021	<u>2,500</u>	<u>10,500</u>	<u>13,000</u>

The hand bells and grand piano have been considered by the trustees to have a useful life at 31st December 2021 in excess of 50 years and therefore have not been depreciated.

The charity also holds several other heritage assets including a brass eagle lectern, 2 bishops chairs, 1,500 catalogued library books and other items with historical qualities that are held and maintained principally for their contribution to knowledge and culture. Due to information on the cost or valuation of these items not being available nor able to be obtained at a cost commensurate with the benefit to the users of the accounts and to the charity for its own stewardship purposes the assets are purely disclosed in the accounts with no values attributed to them.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

8. Investments

	Units Held	Unit Cost	2021 £	2020 £
Unrestricted funds				
Charinco investment fund	1637.00	10,690	25,475	22,469
Barclays Plc	23108.00	6,144	42,234	33,689
			<u>67,709</u>	<u>56,158</u>
Restricted funds				
St Botolph Church Fabric (Sayer) Bequest	2094.00	16,112	<u>49,038</u>	<u>42,900</u>
Endowment funds				
Boston Chapel of Ease Trust	212.00	233	4,965	4,343
St Botolph Curates (Gee) Trust	2769.00	2,769	56,948	49,874
Parsonage HSE (Gee) Trust	362.00	288	8,477	7,416
Boston Middle Class Girls School (Gee) Trust	1157.00	1,157	27,095	23,704
			<u>97,485</u>	<u>85,337</u>
			<u>214,232</u>	<u>184,395</u>

All of the above investments are held by the St. Botolphs branch of the PCC Parish of Boston and correctly split between, General, Restricted and Endowment funds.

The PCC Parish of Boston also owns land at Cowgate, Boston for which it receives rent of £1,650 per annum. No value is included in these accounts in relation to this parcel of land.

9. Debtors

	Unrestricted Funds £	2021 Restricted Funds £	Total £	2020 Total £
Trade debtors	6,540	69	6,609	5,466
Stump Souvenirs Limited donation debtor	4,061	-	4,061	5,751
	<u>10,601</u>	<u>69</u>	<u>10,670</u>	<u>11,217</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

10. Bank and cash

	2021		2020	
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
Treasurers Account	(45,948)	201,491	155,543	42,952
Heritage Lottery Fund	-	50,034	50,034	14,407
St Botolphs Gift Aid Account	-	42,818	42,818	50,501
General Reserve Fund	151,017	-	151,017	15,044
Chancel Fund	652	-	652	652
Vicar and Church Wardens	4	-	4	4
Boston Chapel of Ease Trust	580	-	580	454
MSL Deposit Account	9,150	-	9,150	9,149
Petty Cash	200	-	200	200
St Thomas'				
Current Account - St Thomas	3,969	10,000	13,969	12,757
St Thomas General Fund	8,637	-	8,637	8,633
St Thomas Designated Funds	6,313	-	6,313	6,310
Cash Account - St Thomas	31	-	31	31
St Christopher's				
Deposit Account - St Christophers	6,156	-	6,156	5,436
	140,761	304,343	445,104	166,530

11. Creditors: falling due within one year

	2021		2020	
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
Trade creditors	5,971	29,444	35,415	8,152
Other creditors	51,272	-	51,272	51,272
Accruals	8,640	-	8,640	8,640
	65,883	29,444	95,327	68,064

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

12. Funds

<u>2021</u>	At 1 Jan 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2021 £
Unrestricted funds					
General fund	109,017	338,722	(201,879)	2,493	248,353
Restricted funds					
Heritage Lottery Fund	72,681	154,778	(77,296)	-	150,163
St Botolphs Church Fabric (Sayer) Bequest Fund	45,279	7,381	-	-	52,660
Church Fabric Legacy Donations	-	132,619	(10,334)	-	122,285
Boston Foodbank	319	61,772	(59,530)	-	2,561
Inspire Project Fund	5,632	14,420	(33,918)	-	(13,866)
Bishop Social Justice Fund	4,670	-	-	-	4,670
Typmanum Repairs (St Thomas')	10,000	-	-	-	10,000
Library Project	35,008	-	(2,016)	-	32,992
Crisis Wellbeing Café	25,000	-	-	-	25,000
	198,589	370,970	(183,094)	-	386,465
Endowment funds					
Boston Chapel of Ease Trust Fund	4,342	747	-	(126)	4,963
St Botolph Curates (Gee) Trust Fund	49,875	8,539	-	(1,464)	56,950
Parsonage HSE (Gee) Trust Fund	7,417	1,276	-	(215)	8,478
Boston Middle Class Girls School (Gee) Trust Fund	23,703	4,079	-	(688)	27,094
	85,337	14,641	-	(2,493)	97,485
Total funds	392,943	724,333	(384,973)	-	732,303

The funds are constituted as follows:

	Unrestricted Funds £	Restricted Funds £	2021 Endowment Funds £	Total £	2020 Total £
Fixed assets	160,586	111,497	97,485	369,568	281,165
Stock	2,288	-	-	2,288	2,095
Debtors	10,601	69	-	10,670	11,217
Cash at bank and in hand	140,761	304,343	-	445,104	166,530
Creditors	(65,883)	(29,444)	-	(95,327)	(68,064)
	248,353	386,465	97,485	732,303	392,943
	-	-	-	-	-

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

13. Restricted funds

Heritage Lottery Fund - This fund is for the renovation work required to Boston Stump.

St Botolph Church Fabric (Sayer) Bequest - A restricted investment fund where both the capital and income can only be expended for Church Fabric purposes.

Church Fabric (Legacy Donations) Fund - A fund of legacy donations received where the income can only be expended on Church Fabric purposes.

Boston Foodbank - This fund is for the running of the Boston Foodbank to help feed locals in crisis.

Inspire Project Fund - This fund is for the restoration, renovation and development work to the Blenkin Memorial Hall.

Bishops Social Justice Fund - Funds to be used as part of the Boston Parish Homeless Project.

Tympanum Repairs (St Thomas') Fund - This fund is for the restoration and clearing of the Tympanum at St Thomas'

Library Fund - This fund is for the restoration and conservation of the Medieval Library.

Crisis Wellbeing Café - This fund is for a project to be run in conjunction with the Lincolnshire Partnership Foundation Trust to combat loneliness and low level mental health issues within the community.

Endowment funds

Boston Chapel of Ease Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

St Botolph Curates (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

Parsonage HSE (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

Boston Middle Class Girls School (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

14. Operating leases

At 31 December the charity had total future minimum lease payments under non-cancellable operating leases as set out below:

	2021	2020
	£	£
Not more than one year	2,263	2,294
Later than one and not more than five years	<u>3,516</u>	<u>1,186</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

15. Related parties

During the year donations of £11,070 (2020 - £10,978) were received from the related company Stump Souvenirs Limited, the shareholders of which are the Churchwardens of the Parish of Boston PCC.

The charity is also associated with The Boston Stump Restoration Trust (Charity No. 507699) with the Rev. Alyson Buston sitting on The Trustees Board of both charities. The charities work closely together in relation to any renovation work required at The Parish Church of St Botolph, Boston.

During the year £Nil (2020 - £100,000) funds, set aside by The Boston Stump Restoration Trust to help fund the redevelopment of the Boston Stump by the PCC of the Parish of Boston, were paid over.

However, as under the terms of the Trust Deed of The Boston Stump Restoration Trust, in 2021 the charity spent £28,323 on providing repairs to the fabric of the stump directly.

The trustees consider that there are no other related parties to the charity requiring disclosure.

PCC of the Parish of Boston
Notes to the financial statements (continued)
for the year ended 31st December 2021

16. Detailed Income and Expenditure Account - St Thomas' Church PCC

	2021	2020
	Total	Total
	£	£
Income from:		
Donations and Gift Aid	4,763	16,632
Teas	219	45
Candles	79	76
Fundraising	1,725	157
Fees for funerals, baptisms and weddings	609	588
Church Hall	3,056	2,414
Miscellaneous	230	162
Interest	8	63
Total incoming resources	10,689	20,137
Expenditure on:		
Parish Share	4,000	4,000
Licences	218	100
Heat, light and cleaning	1,452	2,558
Insurance	2,660	2,543
Repairs and maintenance	702	940
Water rates	-	508
Music and choir costs	437	424
Organ	-	100
Miscellaneous	-	167
Total expended resources	9,469	11,340
Net (expenditure)/income	1,219	8,797
Transfers between funds	-	-
Net movement in funds	1,219	8,797
Reconciliation of funds:		
Total bank and cash balances b/fwd	27,731	18,934
Total bank and cash balances c/fwd	28,950	27,731

Note 10

*Pages 28 to 31 also form part of these financial statements
and show the comparative 2020 figures.*

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

17. Fund comparatives

Statement of Financial Activities

	2020			
Income from:	Unrestricted funds	Restricted funds	Endowment funds	Total
	£	£	£	£
Donations and legacies	99,904	157,500	-	257,404
Grants	31,600	441,868	-	473,468
Charitable activities	30,701	-	-	30,701
Trading activities	4,464	26,537	-	31,001
Investments	6,106	1,212	2,429	9,747
Other	10,137	10,000	-	20,137
Total incoming resources	182,912	637,117	2,429	822,458
Expenditure on:				
Raising Funds	-	759	-	759
Charitable Activities	209,029	784,459	-	993,488
Total expended resources	209,029	785,218	-	994,247
Net gain / (losses) on investments	(11,036)	2,760	5,279	(2,997)
Net (expenditure) / income	(37,153)	(145,341)	7,708	(174,786)
Transfers between funds	2,429	-	(2,429)	-
Net movement in funds	(34,724)	(145,341)	5,279	(174,786)
Reconciliation of funds:				
Total funds brought forward	143,741	343,930	80,058	567,729
Total funds carried forward	109,017	198,589	85,337	392,943

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

17. Fund comparatives (continued)

Analysis of income

2020

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Donations and Legacies				
Gift Aid	31,399	-	-	31,399
Collections	2,703	-	-	2,703
Giving through boxes and votive stands	9,203	-	-	9,203
Gift Aid recovered	12,073	-	-	12,073
Donations	33,548	157,500	-	191,048
Donations from Stump Souvenirs	10,978	-	-	10,978
Legacies	-	-	-	-
	<u>99,904</u>	<u>157,500</u>	<u>-</u>	<u>257,404</u>
Grants				
Heritage Lottery Funds	-	391,773	-	391,773
Other grants	-	50,095	-	50,095
Covid support grants	31,600	-	-	31,600
	<u>31,600</u>	<u>441,868</u>	<u>-</u>	<u>473,468</u>
Charitable Activities				
Fees for weddings and funerals	7,128	-	-	7,128
Hall lettings	742	-	-	742
Coffee shop sales	8,813	-	-	8,813
Church lettings	3,709	-	-	3,709
Tower admissions	1,300	-	-	1,300
Miscellaneous	9,009	-	-	9,009
	<u>30,701</u>	<u>-</u>	<u>-</u>	<u>30,701</u>
Trading Activities				
Fundraising	145	-	-	145
Floodlights	3,304	-	-	3,304
Bells	25	-	-	25
Music tuition	990	-	-	990
Foodbank	-	26,537	-	26,537
	<u>4,464</u>	<u>26,537</u>	<u>-</u>	<u>31,001</u>
Investment Income				
Rent	3,300	-	-	3,300
Bank interest	102	-	-	102
Dividends	2,704	1,212	2,429	6,345
	<u>6,106</u>	<u>1,212</u>	<u>2,429</u>	<u>9,747</u>
Other income				
St Thomas' PCC Income	10,137	10,000	-	20,137
	<u>10,137</u>	<u>10,000</u>	<u>-</u>	<u>20,137</u>
	<u>182,912</u>	<u>637,117</u>	<u>2,429</u>	<u>822,458</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

17. Fund comparatives (continued)

Analysis of Expenditure

<u>2020</u>	2020			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	£
Raising funds				
Events	-	759	-	759
Charitable activities				
Diocesan quota	51,000	-	-	51,000
Wages	29,297	69,845	-	99,142
Coffee shop expenses	10,751	-	-	10,751
Insurance	31,938	-	-	31,938
Organ tuning	1,514	-	-	1,514
Organist fees	2,047	-	-	2,047
Music and choir costs	9,014	-	-	9,014
Candles and Oil	1,569	-	-	1,569
Church maintenance	3,608	8,887	-	12,495
Cleaning	1,371	-	-	1,371
Office costs	1,439	-	-	1,439
Consulation	-	508	-	508
Administration	4,059	400	-	4,459
Information technology costs	2,595	-	-	2,595
Miscellaneous expenses	1,619	-	-	1,619
Library	4,992	-	-	4,992
Church and hall electric	30,856	-	-	30,856
Delivery stage (HLF)	-	696,880	-	696,880
Marketing	862	-	-	862
Accountancy	6,410	-	-	6,410
Audit	3,250	-	-	3,250
Foodbank	-	2,947	-	2,947
Depreciation charges	4,490	-	-	4,490
St Thomas expenditure	11,340	-	-	11,340
	<u>214,021</u>	<u>779,467</u>	<u>-</u>	<u>993,488</u>
	<u>214,021</u>	<u>780,226</u>	<u>-</u>	<u>994,247</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2021

17. Fund comparatives (continued)

Funds

2020

	At 1 Jan 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2020 £
Unrestricted funds					
General fund	143,741	182,912	(220,065)	2,429	109,017
Restricted funds					
Heritage Lottery Fund	295,557	509,273	(732,149)	-	72,681
Controlling mitigation fund	400	10,875	(11,275)	-	-
St Botolphs Church Fabric (Sayer)					
Bequest Fund	41,307	3,972	-	-	45,279
Boston Foodbank	24	26,537	(26,242)	-	319
Inspire Project Fund	299	14,220	(8,887)	-	5,632
Bishop Social Justice Fund	6,343	-	(1,673)	-	4,670
Typmanum Repairs (St Thomas')	-	10,000	-	-	10,000
Library Project	-	40,000	(4,992)	-	35,008
Crisis Wellbeing Café	-	25,000	-	-	25,000
	<u>343,930</u>	<u>639,877</u>	<u>(785,218)</u>	<u>-</u>	<u>198,589</u>
Endowment funds					
Boston Chapel of East Trust Fund	4,063	401	-	(122)	4,342
St Botolph Curates (Gee) Trust Fund	46,877	4,433	-	(1,435)	49,875
Parsonage HSE (Gee) Trust Fund	6,940	685	-	(208)	7,417
Boston Middle Class Girls School (Gee) Trust Fund	22,178	2,189	-	(664)	23,703
	<u>80,058</u>	<u>7,708</u>	<u>-</u>	<u>(2,429)</u>	<u>85,337</u>
Total funds	<u>567,729</u>	<u>830,497</u>	<u>(1,005,283)</u>	<u>-</u>	<u>392,943</u>

The funds are constituted as follows:

	2020			
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Fixed assets	152,928	42,900	85,337	281,165
Stock	2,095	-	-	2,095
Debtors	11,217	-	-	11,217
Cash at bank and in hand	(45,496)	212,026	-	166,530
Creditors	(11,727)	(56,337)	-	(68,064)
	<u>109,017</u>	<u>198,589</u>	<u>85,337</u>	<u>392,943</u>

Accounts

PCC of the Parish of Boston
(incorporating St Botolph's, St Thomas' and St Christopher's)
CHARITY COMMISSION REGISTERED NO: 1138045

STATEMENT OF ACCOUNTS

for the year ended
31st December 2020

PCC of the Parish of Boston
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for the year ended 31st December 2020

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PCC of the Parish of Boston
Reverend's Report
for the year ended 31st December 2020

Dear Friends,

Every year I write a report to reflect upon the previous year. Every year it is pretty similar but this all changed last year with the Pandemic and then the first Lock-down on the 23rd of March 2020. This also meant that our APCM couldn't occur until the autumn of 2020, followed quickly by another Lock-down. Suddenly, we are again with another APCM in our unusual times that are now sadly starting to feel 'normal'. The charity's financial, project and staffing overview is included in the main Trustees Annual Report, on Pages 2 – 5, but I will just reflect here upon the ministry and mission of the Parish of Boston during 2020.

The Passion for the People fabric works and re-ordering has now been completed. The projects agreed activity and events plan had to be put on hold during the various lockdowns for 2020. This means that we will be busy over the 2021 summer, ensuring that we complete our commitments to the National Heritage Fund in time to complete the project in September 2021. Starting in 2014 and finishing in 2021, it is hard to completely believe that we have finally got to the end of this transformational project. I would like to take this opportunity in thanking all who have been involved in making this happen.

We now head into the next projects (with funds from the Government, The Restoration Trust and the Medlock Foundation), all which will hopefully start in 2021 and which will see the redevelopment of the Blenkin Memorial Hall, Library and a new internal and external lighting scheme.

Our mix mode ministry of Church worship services on Zoom, started in 2020, currently continue and have developed into a great way of keeping people together during these difficult, and at times, lonely times for many during the Covid-19 crisis.

To conclude, back in the autumn of 2020 I wrote:

It has been a strange, perplexing, worrying yet, in many ways, wonderful time. However, whatever happens, I know we are all together on a journey with God at the centre. Let us be the pilgrims of the Pilgrims Progress. These thoughts haven't changed, and thus I offer them to you once more.

This comes with thanks for your supportive kindnesses.

Your rector and friend,

Rev. Alyson Buxton
Trustee

Date:

PCC of the Parish of Boston
Legal and Administrative Information
for the year ended 31st December 2020

Board of Trustees

Graham Stewart Smith
Rev. Alyson Buxton
David Scoot
Sue Kirk
Adam Kelk
Robert William Tamberlin
Marilyn Coote
Granville R Paul
Ann Sargeant
Trevor Baily
Tracy Scoot (resigned 6 September 2020)
Paula Tamberlin
Jaqueline Mary Barkworth
Calin Vasies
Isoble Thomas
Carol Sylvia Spinks (resigned 6 September 2020)
Rev. Jane Elizabeth Robertson
Ashley Cooper (appointed 6 September 2020)
Kathleen Florence Davey (appointed 6 September 2020)
John Lyon (appointed 6 September 2020)

Registered Office

1 Wormgate
Boston
Lincolnshire
PE21 6NP

Auditors

Moore Thompson
Bank House
Broad Street
Spalding
Lincolnshire
PE11 1TB

Bankers

Lloyds Bank
51 Market Place
Boston
PE21 6NQ

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2020

The Trustees present their report and financial statements for the year ended 31st December 2020.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2015 in preparing the annual report and financial statements of the charity.

Structure, governance and management

The PCC of the Parish of Boston (hereinafter - the PCC) is a registered charity (charity registration number 1138045) which provides the Church of England religious services to the community within its parish boundaries.

The charity was registered with the Charity Commission on 15th September 2010.

The PCC is controlled by its governing document, the Parochial Church Council powers measure (1956) as amended and church representation rules.

The Trustees who served during the year and detailed on the charity information on page 1.

Recruitment and appointment of new trustees

New Trustees are recruited by advertising and recommendation. Current Trustees vote on the new Trustee applications at Board Meetings. Ideally the Trustees would like to keep a balance of skills and experience on the Board.

New Trustees are encouraged to familiarise themselves with charity laws, the financial reports of the PCC and to attend Trustee meetings and other events.

Organisational structure

The PCC is managed by a Board of Trustees which is responsible for overseeing the financial and operation direction of the PCC. The Board is responsible for ensuring that all recommended financial controls have been considered and introduced and they meet on a regular basis.

Objectives and activities and public benefit

The main objective of the PCC is to provide Church of England religious services to the community within the Parish of Boston as well as promoting in the ecclesiastical Parish the whole mission of the Church.

The objectives are set to reflect the Church's faith and community aims. Each year the Trustees review the objectives and activities to ensure they continue to reflect the aims of the Church. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The Trustees are highly conscious of the need to provide the best possible public benefit in line with Charity Commission guidance and consider that the charity does this.

The charity has undertaken various activities described in the sections below during the year to implement these objects in line with the PCC's current development path. These activities also provide support for the public benefits that the charity provides.

Related parties

Transactions during the period with trustees and any other related parties are detailed on note 15 of these financial statements.

Risk management

The Trustees have a duty to identify and review the risks to which the PCC is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and any error.

PCC of the Parish of Boston
Annual Report
for the year ended 31st December 2020

Achievements and highlights for 2020

Through consultation our congregations have agreed that The Parish of Boston hopes to be known as a significant Place of Hospitality. A place where the hospitality of God can be encountered by all; for people who visit every day, people who may visit once in their lives, for the young and old, worshippers and pilgrims, historians and tourists. We are a united parish which includes St. Botolph's, St. Thomas' and St. Christopher's.

2020 has been a challenging year for the PCC. The Stump was closed for worship and visitors for much of 2020 due to the COVID-19 crisis and this meant a significantly large loss of revenue during the year that the PCC would normally have available for general purpose operations. The Trustees are grateful to the Heritage Lottery Fund for the provision of a grant of £31,600 during the year to help the PCC continue its work during this difficult time.

In relation to specific, restriction fund projects, the Heritage Lottery Funded Project, the "Development Phase" of the project continued despite progress being slowed due to the loss of the initial contractors; Stone Edge (who went into administration) in January 2020 and closure of The Stump during the periods of lockdown caused by the COVID-19 crisis. Large sums of grant income and various fundraising and donations were still received; totalling £509,273 for the year. Work on this vast project made significant progress in the year, with costs totalling £732,149 being spent with the target date for the project's final completion to be in September 2021. As at December 2020, this restricted fund has a balance carried forward of £72,681.

The Controlling Mitigation project, that had done exceptional work within the local community in terms of migrant integration projects, unfortunately came to an end in March 2020, with no further funding available.

The foodbank service, that the Church takes part in, became exceptionally important during the COVID-19 crisis of 2020 being used by those in need in the local community providing three days' nutritionally balanced emergency food and support to local people who are referred to us in crisis. We remain committed to being part of the nationwide network of foodbanks working to combat poverty and hunger across the UK.

The PCC have also committed to working with the NHS via the operation of a Crisis Wellbeing Café within The Stump coffee shop from 2021. An initial funding receipt of £25,000 will be used to offer days when the café will be available to help combat individuals with loneliness and low level mental health issues within the community in conjunction with Lincolnshire Partnership Foundation.

2020 also saw some further progress of the PCC's next ambition project, "Inspire - The Life Long Learning Project", a £800,000 project to restore, renovate and develop the Blenkin Memorial Hall, with further initial funding being received from the Coastal Revival Fund towards feasibility studies for the redevelopment work. The hope is that full funding will be approved by The Government Office such that work can fully start on the project in 2021. The Trustees feel this project, along with the Library Project which received an initial donation in 2020 of £40,000, will provide huge benefites to both the Stump and the local community, with the improved facilities and services that will be able to be offered.

Financial review

The financial performance of the PCC for the year ended 31st December 2020 is detailed on pages 11 to 31 of these financial statements and the Trustees are pleased with the performance during a very difficult year.

The COVID-19 pandemic lead to the closure of places of worship for most of 2020. This caused a major financial challenge for the PCC with a significant proportion of their income coming from visitors, via the shop, coffee shop, tower tours as well as visiting exhibitions and events all having to stop. The PCC has taken measures to reduce costs during the period of restricted income and is confident these decisions will steady the short-term financial liquidity of the PCC until its generating activities can commence again.

PCC of the Parish of Boston
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Reserves policy

It is the policy of the PCC that it will hold in unrestricted reserves the equivalent of half year's Diocesan Quota plus six months costs of insurance, utilities and salary costs, which for 2020 was approximately £126,000.

Unfortunately the COVID-19 crisis has reduced these "free reserves" to below this limit but the Trustees believe they will once again be able to build the unrestricted reserves value to the required level over the next few years if the coronavirus can be curtailed to allow their facilities to open again in full.

Total closing reserves as at 31st December 2020 were £392,943, comprising of carried forward unrestricted funds of £109,071 plus carried forward restricted funds of £198,589 and endowment funds of £85,337.

Investment Policy

The investment objective set by the PCC is for the Investment Manager to invest in low risk areas in order to safeguard the initial capital invested. The Trustees are willing to accept levels of return commensurate with a low risk strategy.

The majority of the PCC's investments are maintained by the Lincoln Diocesan Trust Board of Finance and are held within low risk CCLA accounts.

Volunteers

The PCC continues to be grateful for the support of our volunteers who play a very important role across the PCC from the Board of Trustees, gift shop and coffee shop assistants, fundraisers and general volunteer workers and assistants to the PCC.

Plans for the future

Despite the impact of COVID-19 at the start of 2020, using the strong gifts and talents of our leadership team the PCC is aiming in 2021 to embark on the initial stages of the new "Inspire" and "Library and Lighting" projects whilst also working towards completion of "A Passion for the Possible" project and maintenance of the "Open Door" project.

The hope is that these plans will help the PCC further achieve its current and long-term objectives as follows:

A Passion for the Possible:

In relation to this project, the overarching vision is for the Parish of Boston to be a significant place of welcome, hospitality and integration for our multi-cultural community.

To date, the repairs to the tower and belfry have been completed. The physical installation of the interpretation aspects took place just prior to lockdown and the AV system was installed in the short period between lockdowns towards the end of last year. Sadly, due to the on-going Covid-19 crisis the public has yet to have chance to fully experience the results of this project. However, the Trustees are hopeful that The Stump will reopen to worshipers and visitors soon.

The Open Door Project

The aim is to develop our ministry of hospitality and welcome and to raise the funds needed to keep our doors open daily for the benefit of our congregation and the community of Boston. This will be done via:

- Worship, prayer, discipleship and pastoral care to love God with all our mind, body and strength and to love our neighbour as ourselves.
- By our decisions being guided by the purpose and value of Christian hospitality
- By developing ongoing community projects which will both reach and raise funds
- By trying to meet expressed and unexpressed needs of the community
- By developing a profitable shop and coffee shop to help with the Open Door running costs
- Continue to raise our profile so we are known as a venue and a place that welcomes art and exhibitions
- To be creative and good stewards of all God's gifts to us so the Parish has a self-sustaining future

PCC of the Parish of Boston
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Inspire Project:

Grant funding applications under the “Inspire Project” have been submitted, and the Trustees are hopeful the applications will be successful and work on the following projects can begin in 2021:

Blenkin Memorial Hall

The repair, renovation and redevelopment of the Blenkin Memorial Hall for multi-purpose community use in order to provide a building that can be used for personal development, education and as an entrepreneurial space and, as such, to enrich the lives of all who use it, as well as to encourage life-long learning and provide a self-sustaining future for this key and central historic building.

Library & Lighting

The project aim is to develop and conserve the medieval library and other historic artefacts throughout St Botolph's through an upgrade and redesign of the lighting of St Botolph's Church interior and exterior that will enhance this architectural, educational and cultural asset for the town.

This will bring benefits in both economic savings and enhanced visitor attraction. It will bring reduced long-term maintenance and energy running costs within a practical and architecturally sympathetic lighting scheme.

The conservation of the Library and the opening of it to the public will encourage visitors to this key heritage buildings and help provide a self-sustaining future for this key and central historic asset.

There will also be community engagement through our volunteer programme with volunteering roles created as Library and Conservation guides and those created in Events Management.

Both projects aim to turn what is the largest covered venue into a flexible space that is designed to accommodate a wide range of events and activities and that will draw both audiences and performers from across the world. It will provide the opportunity to become a place of integration for all people, regardless of background, culture, age or religious affiliation. In addition to this it will also ensure the churches legacy of financial sustainability and resilience for generations to come within the present intensely challenging economic environment.

The new lighting scheme will also drastically reduce both maintenance and energy costs, which is part of our long term commitment towards being carbon neutral by 2030."

Auditors

It is proposed that Moore Thompson be re-appointed as auditors for the next financial year - to be ratified at the 30 May 2021 Annual General Meeting.

Trustees responsibilities statement

The trustees are responsible for preparing the trustees report and the financial statements in accordance with applicable laws and regulations.

The Trustees are required to prepare financial statements for each financial year. The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the PCC and the surplus or deficit of the PCC for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue running.

PCC of the Parish of Boston
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for the year ended 31st December 2020

The Trustees are responsibly for keeping adequate accounting records that are sufficient to show and explain the PCC's transactions and disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of Trustees on and signed on behalf of the board by:

Mr. Graham Stewart Smith
Trustee

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2020**

Opinion

We have audited the financial statements of the Parochial Church Council of the Parish of Boston (the 'PCC') for the year ended 31st December 2020, which comprise of the Statement of Financial Activity, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2020, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2020**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in lines with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge of the charity sector and experience of the client.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2020**

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

Because of the inherent limitations of this audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Independent Auditor's Report to the Trustees of
PCC of the Parish of Boston
for the year ended 31st December 2020**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Thompson Chartered Accountants, Statutory Auditor
Bank House
Broad Street
Spalding
PE11 1TB

Dated:

Moore Thompson is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

PCC of the Parish of Boston
Statement of Financial Activity (including income and expenditure account)
for the year ended 31st December 2020

	Notes	2020			2019
		Unrestricted funds	Restricted funds	Endowment funds	
		£	£		Total
					£
					£
Income from:					
Donations and legacies		99,904	157,500	-	257,404
Grants		31,600	441,868	-	473,468
Charitable activities		30,701	-	-	30,701
Trading activities		4,464	26,537	-	31,001
Investments		6,106	1,212	2,429	9,747
Other		10,137	10,000	-	20,137
Total incoming resources	3	182,912	637,117	2,429	822,458
Expenditure on:					
Raising funds		-	759	-	759
Charitable activities		209,029	784,459	-	993,488
Total expended resources	4	209,029	785,218	-	994,247
Net gains / (losses) on investments		(11,036)	2,760	5,279	(2,997)
		(11,036)	2,760	5,279	(2,997)
Net expenditure		(37,153)	(145,341)	7,708	(174,786)
Net movement in funds		(37,153)	(145,341)	7,708	(174,786)
Transfers between funds	12	2,429	-	(2,429)	-
Net movement in funds		(34,724)	(145,341)	5,279	(174,786)
Reconciliation of funds:					
Total funds brought forward	13	143,741	343,930	80,058	567,729
Total funds carried forward	12	109,017	198,589	85,337	392,943

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 14 to 31 form part of these financial statements

PCC of the Parish of Boston
Statement of Financial Position
at 31st December 2020

		2020			2019
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
		£	£	£	£
Fixed assets					
Tangible assets	7	83,770	-	-	83,770
Heritage assets	8	13,000	-	-	13,000
Investments	9	56,158	42,900	85,337	184,395
		<u>152,928</u>	<u>42,900</u>	<u>85,337</u>	<u>281,165</u>
Current assets					
Stock		2,095	-	-	2,095
Debtors and prepayments	9	11,217	-	-	11,217
Cash at bank and in hand	11	(45,496)	212,026	-	166,530
		<u>(32,184)</u>	<u>212,026</u>	<u>-</u>	<u>179,842</u>
Creditors:					
Amounts falling due within one	11	(11,727)	(56,337)	-	(68,064)
		<u>(43,911)</u>	<u>155,689</u>	<u>-</u>	<u>111,778</u>
Net current assets					
		<u>109,017</u>	<u>198,589</u>	<u>85,337</u>	<u>392,943</u>
Total assets less current liabilities					
		<u>109,017</u>	<u>198,589</u>	<u>85,337</u>	<u>392,943</u>
Net Assets					
		<u>109,017</u>	<u>198,589</u>	<u>85,337</u>	<u>392,943</u>
Charity Funds	12				
Unrestricted		109,017	-	-	109,017
Restricted		-	198,589	-	198,589
Endowment		-	-	85,337	85,337
		<u>109,017</u>	<u>198,589</u>	<u>85,337</u>	<u>392,943</u>

-

These financial statements were approved by the Trustees on and are signed on their behalf by:

Rev. Alyson Buxton
Trustee

Graham Stewart Smith
Trustee

-

Date:

Date:

PCC of the Parish of Boston
Statement of Cash Flows
at 31st December 2020

		2020		2019	
	Note	£	£	£	£
Cash flow from operating activities					
(Deficit)/Surplus for the year		(174,786)		(360,495)	
Adjustments for:					
Interest and dividends received		(9,747)		(8,173)	
Depreciation of tangible fixed assets	4	4,490		3,220	
Gain/(losses) on investments		2,997		(28,645)	
Movements in working capital:					
(Increase)/Decrease in debtors		(2,968)		1,845	
(Decrease)/Increase in creditors		<u>33,798</u>		<u>(6,165)</u>	
			(146,216)		(398,413)
Cash flows from investing activities					
Purchase of tangible fixed assets		(349)		(7,800)	
Interest received	3	<u>9,747</u>		<u>8,173</u>	
			9,398		373
Net increase in cash and cash equivalents			<u>(136,818)</u>		<u>(398,040)</u>
Cash and cash equivalents at beginning of year			303,347		701,388
Cash and cash equivalents at end of year	11		<u>166,530</u>		<u>303,347</u>
Cash and cash equivalents consists of:					
Cash at bank and in hand	11		<u>166,530</u>		<u>303,347</u>

PCC of the Parish of Boston
Notes to the Financial Statements
for the year ended 31st December 2020

1. Accounting policies

The address of the registered office is 1 Wormgate, Boston, Lincolnshire, PE21 6NP.

The nature of the charity's operations and principal activities is the provision of the Church of England religious services to the community within its parish boundaries.

Basis of Preparation of Financial Statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For grants to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2020

1. Accounting policies (continued)

Income recognition (continued)

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Support cost allocation

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Support costs include all those overhead costs for utility services, and other services and costs, which are in support of the activity. They have been allocated to activity cost categories on a basis consistent with the use of resources.

Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against or credited to profits on a straight line basis over the period of the lease.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Tangible fixed assets

All tangible fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Memorial Hall	Straight line over 50 years
Memorial Hall contents	Straight line over 10 years
CCTV equipment	25% reducing balance

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2020

1. Accounting policies (continued)

Heritage assets

Heritage assets are recognised on the balance sheet and initially measured at cost when purchased or if donated, their valuation. Assets are subsequently stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Fair values for donated assets are estimated by reference to market prices.

Where information on the cost or valuation of heritage assets is not available or the cost of providing such information significantly outweighs any benefit to the users of the accounts then heritage assets are not recognised on the balance sheet.

These assets only arise when donated to the charity or, if on acquisition, it is believed that they will further the charity's objectives. Once acquired they will be preserved by the charity in order to keep their historical, artistic, scientific, technological, geophysical or environmental qualities to such a high level as to contribute to knowledge and culture. Heritage assets are to be held for the foreseeable future.

Depreciation is calculated so as to write off the cost of a heritage asset, less its estimated residual value, over the useful economic life of that heritage asset as follows:

Hand bells	Straight line over 50 years
Grand piano	Straight line over 50 years

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

Endowment funds represent those assets which must be held permanently by the Charity, these are principally by investments. Any capital gains or losses arising on the investments fall to be treated as part of the fund of which they form part of. Endowment fund income can be used in furtherance of the general objectives of the Charity and is included as unrestricted income.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2020

2. Analysis of income

2020	2020			2019	
	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£
Donations and Legacies					
Gift Aid	31,399	-	-	31,399	22,947
Collections	2,703	-	-	2,703	6,961
Giving - Boxes & votive stands	9,203	-	-	9,203	21,384
Gift Aid recovered	12,073	-	-	12,073	7,934
Donations	33,548	157,500	-	191,048	60,005
Donations - Stump Souvenirs Ltd	10,978	-	-	10,978	9,391
	<u>99,904</u>	<u>157,500</u>	<u>-</u>	<u>257,404</u>	<u>128,622</u>
Grants					
Heritage Lottery Fund projects	-	391,773	-	391,773	926,525
Other project grants	-	50,095	-	50,095	55,931
Covid support grants	31,600	-	-	31,600	-
	<u>31,600</u>	<u>441,868</u>	<u>-</u>	<u>473,468</u>	<u>982,456</u>
Charitable Activities					
Fees for weddings and funerals	7,128	-	-	7,128	6,823
Hall lettings	742	-	-	742	5,195
Coffee shop sales	8,813	-	-	8,813	29,624
Church lettings	3,709	-	-	3,709	6,737
Guided tours	-	-	-	-	758
Tower admissions	1,300	-	-	1,300	1,165
Miscellaneous	9,009	-	-	9,009	2,561
	<u>30,701</u>	<u>-</u>	<u>-</u>	<u>30,701</u>	<u>52,863</u>
Trading Activities					
Fundraising	145	-	-	145	815
Floodlights	3,304	-	-	3,304	4,528
Bells	25	-	-	25	100
Music tuition	990	-	-	990	3,273
Foodbank	-	26,537	-	26,537	17,082
	<u>4,464</u>	<u>26,537</u>	<u>-</u>	<u>31,001</u>	<u>25,798</u>
Investment Income					
Rent	3,300	-	-	3,300	1,650
Bank interest	102	-	-	102	389
Dividends	2,704	1,212	2,429	6,345	6,134
	<u>6,106</u>	<u>1,212</u>	<u>2,429</u>	<u>9,747</u>	<u>8,173</u>
Other income					
St Thomas' PCC income Note 17	10,137	10,000	-	20,137	23,360
	<u>10,137</u>	<u>10,000</u>	<u>-</u>	<u>20,137</u>	<u>23,360</u>
	<u>182,912</u>	<u>637,117</u>	<u>2,429</u>	<u>822,458</u>	<u>1,221,272</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2020

3. Analysis of Expenditure

<u>2020</u>	Unrestricted Funds £	2020 Restricted Funds £	Total £	2019 Total £
Raising funds				
Events	-	759	759	11,863
Charitable activities				
Diocesan quota	51,000	-	51,000	14,592
Wages	29,297	69,845	99,142	114,535
Coffee shop expenses	10,751	-	10,751	22,515
Staff Training	-	-	-	472
Education	-	-	-	160
Insurance	31,938	-	31,938	31,214
Organ tuning	1,514	-	1,514	2,873
Organist fees	2,047	-	2,047	5,195
Music and choir costs	9,014	-	9,014	12,016
Candles and Oil	1,569	-	1,569	5,193
Church repairs and maintenance	3,608	8,887	12,495	5,601
Cleaning	1,371	-	1,371	1,636
Office costs	1,439	-	1,439	1,533
Consultation	-	508	508	400
Administration	4,059	400	4,459	950
Information technology costs	2,595	-	2,595	1,798
Miscellaneous expenses	1,619	-	1,619	4,520
Library	-	4,992	4,992	-
Church and hall electric	30,856	-	30,856	22,733
Delivery Stage (HLF)	-	696,880	696,880	1,309,109
Marketing	862	-	862	907
Accountancy	6,410	-	6,410	9,055
Audit	3,250	-	3,250	3,125
Foodbank	-	2,947	2,947	1,036
Depreciation charges	4,490	-	4,490	3,220
St Thomas' expenditure	11,340	-	11,340	24,005
St Christophers' refurbishment	-	-	-	156
	<u>209,029</u>	<u>784,459</u>	<u>993,488</u>	<u>1,598,549</u>
	<u>209,029</u>	<u>785,218</u>	<u>994,247</u>	<u>1,610,412</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2020

3a. Breakdown of Delivery Stage Costs (HLF)	2020	2019
	£	£
HLF Repair and conservation works	476,210	1,022,728
HLF New building work	170,176	7,068
HLF Preliminaries	-	52,260
HLF Professional fees capital	18,513	66,790
Volunteer training costs	-	302
HLF Equipment and materials	9,676	121,096
Professional fees activity	3,650	9,588
Evaluation/critical friend	4,820	7,470
HLF Recruitment costs	43	1,240
HLF Full costs recovery premises	13,792	20,567
	696,880	1,309,109

4. Employee Emoluments

	2020	2019
	£	£
Salaries	91,453	105,456
Social security costs	5,119	6,142
Pension costs	2,570	2,937
	99,142	114,535

There are no employees who received emoluments exceeding £60,000

	2020	2019
Average number of part-time employees during the year	8	9

5. Trustees remuneration and expenses

There were 3 trustees who received remuneration for the year ended 31st December 2020 (2019 - 3). However, this was in their capacity as employees of the charity and not as trustees.

There was 1 trustee who was appointed part way through the year who invoices the PCC £700 a month on a self-employed basis in respect of the provision of services as the Director of Music. £2,800 (2019 - £nil) was paid during their time as a trustee during the year.

The following reimbursements were made to trustees for travel expenses incurred during the year:

	2020	2019
	£	£
A Kelk	87	118
Rev. A Buxton	64	277
S Kirk MBE	-	88
	151	483

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2020

6. Tangible fixed assets

	Memorial Hall £	Memorial Hall contents £	Equipment and IT £	Total £
Cost				
Brought fwd at 1st Jan 2020	80,000	5,000	12,300	97,300
Additions	-	-	349	349
Disposals	-	-	-	-
Carried fwd at 31st Dec 2020	<u>80,000</u>	<u>5,000</u>	<u>12,649</u>	<u>97,649</u>
Depreciation				
Brought fwd at 1st Jan 2020	4,800	1,500	3,089	9,389
Charge for the year	1,600	500	2,390	4,490
Disposal	-	-	-	-
Carried fwd at 31st Dec 2020	<u>6,400</u>	<u>2,000</u>	<u>5,479</u>	<u>13,879</u>
Net book value				
At 31st Dec 2020	<u>73,600</u>	<u>3,000</u>	<u>7,170</u>	<u>83,770</u>
At 31st Dec 2019	<u>75,200</u>	<u>3,500</u>	<u>9,211</u>	<u>87,911</u>

All of the tangible fixed assets are regarding unrestricted reserves.

7. Heritage assets

	Hand bells £	Grand piano £	Total £
Net book value			
Brought fwd and carried fwd at 31st December 2020	<u>2,500</u>	<u>10,500</u>	<u>13,000</u>

The hand bells and grand piano have been considered by the trustees to have a useful life at 31st December 2020 in excess of 50 years and therefore have not been depreciated.

The charity also holds several other heritage assets including a brass eagle lectern, 2 bishops chairs, 1,500 catalogued library books and other items with historical qualities that are held and maintained principally for their contribution to knowledge and culture. Due to information on the cost or valuation of these items not being available nor able to be obtained at a cost commensurate with the benefit to the users of the accounts and to the charity for its own stewardship purposes the assets are purely disclosed in the accounts with no values attributed to them.

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2020

8. Investments

	Units Held	Unit Cost	2020 £	2019 £
Unrestricted funds				
Charinco investment fund	1637.00	10,690	22,469	27,186
Barclays Plc	23108.00	6,144	33,689	40,009
			<u>56,158</u>	<u>67,195</u>
Restricted funds				
St Botolph Church Fabric (Sayer) Bequest	2094.00	16,112	<u>42,900</u>	<u>40,140</u>
Endowment funds				
Boston Chapel of Ease Trust	212.00	233	4,343	4,064
St Botolph Curates (Gee) Trust	2769.00	2,769	49,874	46,876
Parsonage HSE (Gee) Trust	362.00	288	7,416	6,939
Boston Middle Class Girls School (Gee) Trust	1157.00	1,157	23,704	22,179
			<u>85,337</u>	<u>80,058</u>
			<u>184,395</u>	<u>187,393</u>

All of the above investments are held by the St. Botolphs branch of the PCC Parish of Boston and correctly split between, General, Restricted and Endowment funds.

The PCC Parish of Boston also owns land at Cowgate, Boston for which it receives rent of £1,650 per annum. No value is included in these accounts in relation to this parcel of land.

9. Debtors

	2020		2019
	Unrestricted Funds £	Restricted Funds £	Total £
Trade debtors	5,466	-	5,466
Other debtors	-	-	-
Stump Souvenirs Limited donation debtor	5,751	-	5,751
	<u>11,217</u>	<u>-</u>	<u>11,217</u>
			<u>9,867</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2020

10. Bank and cash

	2020		2019	
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
Treasurers Account	(79,122)	122,074	42,952	16,811
Heritage Lottery Fund	-	14,407	14,407	183,165
St Botolphs Gift Aid Account	-	50,501	50,501	54,432
General Reserve Fund	-	15,044	15,044	14,980
Chancel Fund	652	-	652	649
Vicar and Church Wardens	4	-	4	4
Boston Chapel of Ease Trust	454	-	454	331
MSL Deposit Account	9,149	-	9,149	9,125
Petty Cash	200	-	200	200
St Thomas'				
Current Account - St Thomas	2,757	10,000	12,757	4,024
St Thomas General Fund	8,633	-	8,633	8,596
St Thomas Designated Funds	6,310	-	6,310	6,283
Cash Account - St Thomas	31	-	31	31
St Christopher's				
Deposit Account - St Christophers	5,436	-	5,436	4,716
	(45,496)	212,026	166,530	303,347

11. Creditors: falling due within one year

	2020		2019	
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
Trade creditors	3,087	5,065	8,152	26,586
Other creditors	-	51,272	51,272	-
Accruals	8,640	-	8,640	7,680
	11,727	56,337	68,064	34,266

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2020

12. Funds

2020	At 1 Jan 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2020 £
Unrestricted funds					
General fund	143,741	182,912	(220,065)	2,429	109,017
Restricted funds					
Heritage Lottery Fund	295,557	509,273	(732,149)	-	72,681
Controlling Migration Fund	400	10,875	(11,275)	-	-
St Botolphs Church Fabric (Sayer) Bequest Fund	41,307	3,972	-	-	45,279
Boston Foodbank	24	26,537	(26,242)	-	319
Inspire Project Fund	299	14,220	(8,887)	-	5,632
Bishop Social Justice Fund	6,343	-	(1,673)	-	4,670
Typmanum Repairs (St Thomas')	-	10,000	-	-	10,000
Library Project	-	40,000	(4,992)	-	35,008
Crisis Wellbeing Café	-	25,000	-	-	25,000
	343,930	639,877	(785,218)	-	198,589
Endowment funds					
Boston Chapel of Ease Trust Fund	4,063	401	-	(122)	4,342
St Botolph Curates (Gee) Trust Fund	46,877	4,433	-	(1,435)	49,875
Parsonage HSE (Gee) Trust Fund	6,940	685	-	(208)	7,417
Boston Middle Class Girls School (Gee) Trust Fund	22,178	2,189	-	(664)	23,703
	80,058	7,708	-	(2,429)	85,337
Total funds	567,729	830,497	(1,005,283)	-	392,943

The funds are constituted as follows:

	Unrestricted Funds £	Restricted Funds £	2020 Endowment Funds £	Total £	2019 Total £
Fixed assets	152,928	42,900	85,337	281,165	288,304
Stock	2,095	-	-	2,095	477
Debtors	11,217	-	-	11,217	9,867
Cash at bank and in hand	(45,496)	212,026	-	166,530	303,347
Creditors	(11,727)	(56,337)	-	(68,064)	(34,266)
	109,017	198,589	85,337	392,943	567,729
	-	-	-	-	-

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2020

13. Restricted funds

Heritage Lottery Fund - This fund is for the renovation work required to Boston Stump.

Controlling Migration Fund - This fund is to be used toward assisting intergration of immigrants within the local community.

Inspire Project Fund - This fund is for the restoration, renovation and development work to the Blenkin Memorial Hall.

St Botolph Church Fabric (Sayer) Bequest - A restricted investment fund where both the capital and income can only be expended for Church Fabric purposes.

Bishops Social Justice Fund - Funds to be used as part of the Boston Parish Homeless Project.

Boston Foodbank - This fund is for the running of the Boston Foodbank to help feed locals in crisis.

Tympanum Repairs (St Thomas') - This fund is for the restoration and clearing of the Tympanum at St Thomas'

Libray - This fund is for the restoration and conservation of the Medieval Library.

Crisis Café - This fund is for a project to be run in conjunction with the Lincolnshire Partnership Foundation Trust to combat loneliness and low level mental health issues within the community.

Endowment funds

Boston Chapel of Ease Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

St Botolph Curates (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

Parsonage HSE (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

Boston Middle Class Girls School (Gee) Trust - Permanent endowment fund whereby the capital cannot be expended only the income can be spent.

14. Operating leases

At 31 December the charity had total future minimum lease payments under non-cancellable operating leases as set out below:

	2020	2019
	£	£
Not more than one year	2,294	2,866
Later than one and not more than five years	1,186	3,461
	<u>1,186</u>	<u>3,461</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2020

15. Related parties

During the year donations of £10,978 (2020 - £9,391) were received from the related company Stump Souvenirs Limited, the shareholders of which are the Churchwardens of the Parish of Boston PCC.

The charity is also associated with The Boston Stump Restoration Trust (Charity No. 507699) with the Rev. Alyson Buston sitting on The Trustees Board of both charities. The charities work closely together in relation to any renovation work required at The Parish Church of St Botolph, Boston.

During the year £100,000 (2020 - £50,000) funds, set aside by The Boston Stump Restoration Trust to help fund the redevelopment of the Boston Stump by the PCC of the Parish of Boston, were paid over. These funds are included within restricted donations.

The trustees consider that there are no other related parties to the charity requiring disclosure.

PCC of the Parish of Boston
Notes to the financial statements (continued)
for the year ended 31st December 2020

16. Detailed Income and Expenditure Account - St Thomas' Church PCC

	2020	2019
	Total	Total
	£	£
Income from:		
Donations and Gift Aid	16,632	12,806
Teas	45	288
Candles	76	259
Fundraising	157	636
Fees for funerals, baptisms and weddings	588	1,414
Church Hall	2,414	6,371
Spring/Christmas Fayre	-	1,475
Miscellaneous	162	-
Interest	63	111
Total incoming resources	20,137	23,360
Expenditure on:		
Parish Share	4,000	15,257
Licences	100	374
Printing and stationery	-	130
Heat, light and cleaning	2,558	2,646
Insurance	2,543	2,525
Repairs and maintenance	940	1,750
Water rates	508	141
Music and choir costs	424	105
Organ	100	250
Miscellaneous	167	827
Total expended resources	11,340	24,005
Net (expenditure)/income	8,797	(645)
Transfers between funds	-	-
Net movement in funds	8,797	(645)
Reconciliation of funds:		
Total bank and cash balances b/fwd	18,934	19,579
Total bank and cash balances c/fwd	27,731	18,934

Note 11

*Pages 28 to 31 also form part of these financial statements
and show the comparative 2019 figures.*

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2020

17. Fund comparatives

Statement of Financial Activities

	2019			Total
Income from:	Unrestricted funds	Restricted funds	Endowment funds	
	£	£	£	£
Donations and legacies	78,622	50,000	-	128,622
Grants	-	982,456	-	982,456
Charitable activities	52,863	-	-	52,863
Trading activities	8,716	17,082	-	25,798
Investments	4,438	1,167	2,568	8,173
Other	23,360	-	-	23,360
Total incoming resources	167,999	1,050,705	2,568	1,221,272
Expenditure on:				
Raising Funds	-	11,863	-	11,863
Charitable Activities	179,916	1,418,633	-	1,598,549
Total expended resources	179,916	1,430,496	-	1,610,412
Net gain / (losses) on investments	9,936	6,325	12,384	28,645
Net (expenditure) / income	(1,981)	(373,466)	14,952	(360,495)
Transfers between funds	6,109	(3,541)	(2,568)	-
Net movement in funds	4,128	(377,007)	12,384	(360,495)
Reconciliation of funds:				
Total funds brought forward	139,613	720,937	67,674	928,224
Total funds carried forward	143,741	343,930	80,058	567,729

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2020

17. Fund comparatives (continued)

Analysis of income

2019

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Donations and Legacies				
Gift Aid	22,947	-	-	22,947
Collections	6,961	-	-	6,961
Giving through boxes and votive stands	21,384	-	-	21,384
Gift Aid recovered	7,934	-	-	7,934
Donations	10,005	50,000	-	60,005
Donations from Stump Souvenirs	9,391	-	-	9,391
Legacies	-	-	-	-
	<u>78,622</u>	<u>50,000</u>	<u>-</u>	<u>128,622</u>
Grants				
Heritage Lottery Funds	-	926,525	-	926,525
Other grants	-	55,931	-	55,931
	<u>-</u>	<u>982,456</u>	<u>-</u>	<u>982,456</u>
Charitable Activities				
Fees for weddings and funerals	6,823	-	-	6,823
Hall lettings	5,195	-	-	5,195
Coffee shop sales	29,624	-	-	29,624
Church lettings	6,737	-	-	6,737
Guided tours	758	-	-	758
Tower admissions	1,165	-	-	1,165
Miscellaneous	2,561	-	-	2,561
	<u>52,863</u>	<u>-</u>	<u>-</u>	<u>52,863</u>
Trading Activities				
Fundraising	815	-	-	815
Events	-	-	-	-
Floodlights	4,528	-	-	4,528
Bells	100	-	-	100
Music tuition	3,273	-	-	3,273
Foodbank	-	17,082	-	17,082
	<u>8,716</u>	<u>17,082</u>	<u>-</u>	<u>25,798</u>
Investment Income				
Rent	1,650	-	-	1,650
Bank interest	389	-	-	389
Dividends	2,399	1,167	2,568	6,134
	<u>4,438</u>	<u>1,167</u>	<u>2,568</u>	<u>8,173</u>
Other income				
St Thomas' PCC Income	23,360	-	-	23,360
	<u>23,360</u>	<u>-</u>	<u>-</u>	<u>23,360</u>
	<u>167,999</u>	<u>1,050,705</u>	<u>2,568</u>	<u>1,221,272</u>

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2020

17. Fund comparatives (continued)

Analysis of Expenditure

2019	2019			Total
	Unrestricted Funds	Restricted Funds	Endowment Funds	
	£	£	£	£
Raising funds				
Events	-	11,863	-	11,863
Charitable activities				
Diocesan quota	14,592	-	-	14,592
Wages	12,247	102,288	-	114,535
Coffee shop expenses	22,515	-	-	22,515
Staff training	472	-	-	472
Education	160	-	-	160
Insurance	31,214	-	-	31,214
Organ tuning	2,873	-	-	2,873
Organist fees	5,195	-	-	5,195
Music and choir costs	12,016	-	-	12,016
Candles and Oil	5,193	-	-	5,193
Church maintenance	-	5,601	-	5,601
Cleaning	1,636	-	-	1,636
Office costs	1,334	199	-	1,533
Consulation	-	400	-	400
Administration	950	-	-	950
Information technology costs	1,798	-	-	1,798
Miscellaneous expenses	4,520	-	-	4,520
Church and hall electric	22,733	-	-	22,733
Repairs and renewals (HLF)	-	-	-	-
Delivery stage (HLF)	-	1,309,109	-	1,309,109
Donations	-	-	-	-
Marketing	907	-	-	907
Accountancy	9,055	-	-	9,055
Audit	3,125	-	-	3,125
Foodbank	-	1,036	-	1,036
Depreciation charges	3,220	-	-	3,220
St Thomas expenditure	24,005	-	-	24,005
St Christopher refurbishment	156	-	-	156
	179,916	1,418,633	-	1,598,549
	179,916	1,430,496	-	1,610,412

PCC of the Parish of Boston
Notes to the Financial Statements (continued)
for the year ended 31st December 2020

17. Fund comparatives (continued)

Funds

2019

	At 1 Jan 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2019 £
Unrestricted funds					
General fund	139,613	167,999	(169,980)	6,109	143,741
Restricted funds					
Heritage Lottery Fund	687,122	976,525	(1,362,858)	(5,232)	295,557
Boston Borough Council - Chancel Fund	-	580	(2,271)	1,691	-
Controlling mitigation fund	-	41,012	(40,612)	-	400
St Botolphs Church Fabric (Sayer) Bequest Fund	33,815	7,492	-	-	41,307
Boston Foodbank	-	17,082	(17,058)	-	24
Inspire Project Fund	-	3,839	(3,540)	-	299
Bishop Social Justice Fund	-	10,500	(4,157)	-	6,343
	<u>720,937</u>	<u>1,057,030</u>	<u>(1,430,496)</u>	<u>(3,541)</u>	<u>343,930</u>
Endowment funds					
Boston Chapel of East Trust Fund	3,423	758	-	(118)	4,063
St Botolph Curates (Gee) Trust Fund	39,766	8,518	-	(1,407)	46,877
Parsonage HSE (Gee) Trust Fund	5,846	1,492	-	(398)	6,940
Boston Middle Class Girls School (Gee) Trust Fund	18,639	4,184	-	(645)	22,178
	<u>67,674</u>	<u>14,952</u>	<u>-</u>	<u>(2,568)</u>	<u>80,058</u>
Total funds	<u>928,224</u>	<u>1,239,981</u>	<u>(1,600,476)</u>	<u>-</u>	<u>567,729</u>

The funds are constituted as follows:

	2019			
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Fixed assets	168,106	40,140	80,058	288,304
Stock	477	-	-	477
Debtors	9,710	157	-	9,867
Cash at bank and in hand	(21,935)	325,282	-	303,347
Creditors	(12,617)	(21,649)	-	(34,266)
	<u>143,741</u>	<u>343,930</u>	<u>80,058</u>	<u>567,729</u>