

St Dunstan's Church Cranbrook



'A faithful, welcoming and compassionate church for all'

**REPORT OF THE PAROCHIAL CHURCH COUNCIL
AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

ST DUNSTAN'S CHURCH

REPORT OF THE PAROCHIAL COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2022

Administrative Information

The Parochial Church Council (PCC) of St Dunstan's Church, Cranbrook is a corporate body (PCC Powers Measures 1956, Church Representation Rules 2006) with charitable status (Charity Commission registration 1144409). The PCC is responsible for promoting the whole mission of the Church - pastoral, evangelistic, social and ecumenical - in the ecclesiastical parish. In addition, it is responsible for its paid staff and for the maintenance of St Dunstan's Church and Church House, both of Stone Street, Cranbrook, TN17 3HA. The PCC comprises members, ex-officio officers and lay representatives. Per the Church Representation rules, members are elected at the Annual Parochial Church Meeting (APCM) for a period of 3 years by parishioners registered on the electoral roll.

PCC Members' Responsibilities

The PCC prepares an annual report and financial statements in accordance with its statutory framework and accounting conventions. Charity law requires the PCC to prepare and publish financial statements annually that accurately reflect the financial transactions of the year in question.

In preparing its financial statements, the PCC is required to:

- Select suitable accounting policies and apply them consistently
- Demonstrate that its judgements and estimates have been reasonable and prudent
- Assume ongoing concern unless it is inappropriate to presume that the activities of the church will continue

All trustees gave of their time freely and there was no trustee remuneration in 2022. The PCC met formally on eleven occasions during the year, including two extraordinary meetings.

PCC Members

Nye Jones	Assistant Churchwarden, Vice Chair and Electoral Roll Officer
Andrew Gasson	Assistant Churchwarden
Gwenneth Heyking	Assistant Churchwarden
David Hough	Assistant Churchwarden
Brian Swann	
Jane Upton	
Christopher Stead	
Valerie Piper	Resigned in September 2022

Co-opted Members

Julie Warman	Parish Administrator
Gina Kinson	Resigned in September 2022

Winston Campbell

Ex Officio Members

Rev Ann Pollington	Incumbent & Chair until retirement in March 2022
Incumbent	Vacant from March 2022
David Riddick	Churchwarden and Chair from March 2022
Alie Bird	Treasurer
David Gillies	Lay Reader
John Mulrenan	Lay Reader (formerly Vice Chair, now resigned from attending PCC meetings)
Barbara Campbell	Representative to the Deanery Synod
Diana Riddick	Safeguarding Officer

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Objectives and Activities

The PCC is committed to enabling as many people as possible to participate in the life of our Church by supporting the provision of worship and a range of cultural and community activities in the Church, at Church House and in the larger community. The Charity Commission's guidance on public benefit and specific counsel for charities focussing on the advancement of religion have been followed, as has the House of Bishops' instruction on safeguarding children and vulnerable adults. St Dunstan's is open every day and the PCC priority during the year has been to make the buildings as accessible as possible to members of the congregation and the wider community.

Activities in 2022 included:

- Worship, prayer, pastoral care and gospel instruction by means of a wide range of services and the provision, if requested, of baptism and confirmation. These were offered throughout the year - despite there being no incumbent in post from March - thanks to the dedication of our group of retired priests and lay readers and to visiting clergy
- Baptisms, weddings, funerals and memorial services
- Messy Church sessions
- Tots Plus meetings
- Provision of support and religious instruction to the pupils of Cranbrook's two Church of England primary schools
- Organisation of regular donations to the local food bank
- Hosting concerts and recitals in the Church
- Provision of venues – the Church and Church House - for a range of community groups
- Raising money for specific charities

Risk Management

Throughout 2022, the PCC has considered the principal risks and uncertainties facing St Dunstan's and has ensured close management of these when deciding on policies and formulating action plans.

Achievements and Performance

In and around the Church

- Creation and installation of a Giving Station in the church as a focal point for fundraising incorporating a contactless donation device
- New and/or repaired and updated Notice Board signage
- Introduction of three new banners in the Church: Welcome; our Vision; Donating to St Dunstan's
- Installation of WiFi in the Church
- Introduction of broadcasting and recording facilities – including a dedicated YouTube Channel – controlled from a purpose-built console
- Enhancements including new furniture, books, toys & carpet for the Children's area
- Scheduled maintenance to include the Church roof alarm and boiler, Church House fire alarm, portable electrical appliances and fire extinguishers and repair and decoration of Church House's entrance door
- Progress with the ongoing consultation, planning and approval application for the installation of a Tea and Coffee Station in the Church, for which funding has been provided by the late Philip Mummery, backed by promised support from the Friends of St Dunstan's

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Fundraising

- An Autumn appeal to the congregation to ensure that the PCC had sufficient funds to meet its obligations raised £26,710 before gift aid uplift
- Launch of the Parish Giving Scheme as another means for members of the community to support the work and finances of the Church
- Concerts and additional community events in St Dunstan's (organised by the Church):
 - Celebration of the late Queen's Platinum Jubilee including a cream tea, tower opening and livestreaming of events
 - Special services and livestreaming of the Funeral of HRH Queen Elizabeth II
 - Wealden Consort 'Choral Tonic' Concert
 - Two Gospel Choir Concerts
 - Compass Community Choir and Tempo 'Songfest' Concert
 - Christmas Tree Festival
 - Pancake Day, Shrove Tuesday
- Events in Cranbrook to promote St Dunstan's Church in the community:
 - Cranbrook Goes Nuts in May - stall & tower open
 - Apple Fair - stall & tower open
 - Cranbrook on the Green - stall, refreshments and tower open
 - Press release to promote St Dunstan's Church as a venue for the community and for concerts

Preparation and planning for a new Priest

- Drafting of a five-year business plan to demonstrate that St Dunstan's sustainability
- Creation of a new Vision for St Dunstan's and Cranbrook.
This was achieved via the:
 - Development and coordination of questionnaires for completion by the congregation and community
 - Hosting a 'Vision Day' facilitated by Rev Steve Coney, Diocesan Missions and Growth Adviser
 - Production of a consolidated report leading to a new Vision and goal to be 'a faithful, welcoming and compassionate church for all'
- Creation of a new Parish Profile to inform potential applicants

Change of Vicarage Premises

- Review of current Vicarage and of the best future use of the current premises
- Consideration by the PCC to sell the property and secure a new Vicarage with easier access to the expanding town and with a more manageable garden
- Any resulting surplus to be shared between the PCC and the Diocese to consolidate St Dunstan's longer-term finances

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REPORT OF THE PAROCHIAL COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2022

Financial Review

The 2022 accounts have been examined by the incoming accountant, who has generously undertaken this task on a voluntary basis. A rigorous 2022 budget had been agreed at the end of 2021 by the PCC and Finance Committee, whose members received monthly reports of cashflow and performance against budget to ensure the full attention of all to financial performance.

Total receipts were increased in 2022 over 2021 by £23,906, thanks to the generosity of regular donors, the success of the Autumn Appeal and the efforts of PCC fundraisers.

Total expenses were increased in 2022 over 2021 by £26,694. An increased Parish Share payment of £21,626 accounts for most of this difference, as the PCC strove to meet its Diocesan obligation for 2021 and 2022; the latter year's share was settled in full. Utility costs did not increase as much as feared: new fixed-price contracts are now in place for all utilities and government support has been applied directly where appropriate; all meters are read each month to ensure that suppliers' charges are correct. An historical debt to the Diocese of £5,000 was uncovered towards the end of 2022. No record of this debt had been recorded in earlier financial accounts or included in budgets. In liaison with the Diocesan Finance Director, a settlement schedule of £500 per month was agreed and £2,000 was repaid in 2022.

The PCC has registered with HMRC to claim gift aid on appropriate donations directly from tax year 2023/4 when the Diocese ceases to offer this service to PCCs. The Treasurer is indebted to Mike Pack, who oversees all matters pertaining to gift aid.

The PCC's bank balances totalled £74,017 on 31 December 2022 – an increase over January 2022 of £11,858. In the course of the year, the PCC absorbed the finances of two of its outreach activities: Messy Church and Tots Plus. The Religious Education Fund administered by the Vicar and Churchwarden was without a bank account and the PCC paid some expenses on its behalf pending a new account being set up. These balances have been classified as designated and transactions accounted for following the same protocols as general PCC debits and credits. At end of year, the breakdown of designated funds held on account was:

• Messy Church	£471
• Tots Plus	£866
• Tea/Coffee Station	£8,345
• Church House repair	£5,000
• Organ Repair	£4,615
• For purchase of an item for the church	£250
• Bank Interest credited in 2022	£30
• Religious Education Trust	(£177)
Total designated funds	<u>£19,400</u>

Plans are in place to promote donations and fundraising activities to ensure that the 2023 budget, agreed by the PCC at the end of 2022, is achieved and all obligations are met going forward. This position has been made possible thanks to the generosity of the St Dunstan's congregation and community, and by the efforts of all those who volunteer their time and resources to support PCC activities.

Approved by order of the PCC on 2023 and signed on its behalf by:

PCC Member

**INDEPENDENT EXAMINERS REPORT TO THE PAROCHIAL CHURCH COUNCIL OF ST DUNSTAN'S CHURCH
FOR THE YEAR ENDED 31 DECEMBER 2022**

Independent examiner's report to the Parochial Church Council of St Dunstan's Cranbrook

This report on the financial statements of the PCC for the year ended 31 December 2022 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the Act).

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the financial statements. You consider that the audit requirements of the Regulations and section 144 of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and to be found in the Church Guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as members of the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable case to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act 2011;
and
 - to prepare accounts which accord with accounting records and to comply with requirements of the Act, as also contained in the Regulationshave not been met.
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Date: 2023

PRF Simpson F.C.A.
Hillside Farmhouse
Sissinghurst
Kent
TN 17 2JH

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Financial Statements for the year ended 31 December 2022

	Unrestricted Funds £	Designated Funds £	Total Funds 2022 £	Total Funds 2021 £
<u>Income and Expenditure Account for the year ended 31 December 2022</u>				
Incoming Resources				
Voluntary Income	107,295	3,285	110,580	102,262
Activities for Generating Funds	22,695	-	22,695	11,489
Interest Received	-	30	30	3
Income from Church Activities	16,091	-	16,091	11,736
Total Incoming Resources	146,081	3,315	149,396	125,490
Resources Expended				
Church Activities	8,425	-	8,425	6,886
Ministry	69,924	-	69,924	48,870
Church Running Expenses	21,807	-	21,807	20,987
Church Buildings Maintenance	23,468	11,876	35,343	32,063
Total Resources Expended	123,624	11,876	135,500	108,806
Net income/(expenditure)	22,457	(8,560)	13,897	16,684
Funds brought forward	29,199	32,960	62,159	45,475
Transfers between funds	5,000	(5,000)	-	-
Funds carried forward	56,656	19,400	76,056	62,159
<u>Balance Sheet</u>				
Assets				
Cash at Bank	54,617	19,400	74,017	62,159
Current assets	2,556	-	2,556	-
	57,173	19,400	76,573	62,159
Current Liabilities	517	-	517	-
Net assets	56,656	19,400	76,056	62,159
Funds				
Total funds	56,656	19,400	76,056	62,159

ST DUNSTAN'S CHURCH

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

Accounting Policies

Basis

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using an accruals and prepayment basis.

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

Fund accounting

Restricted Funds

These represent:

- a) Income from trusts or endowments which may only be expended on those restricted objects provided in the terms of the trust or bequest and
- b) Donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given.

Designated Funds

These are funds which the PCC has agreed to set aside for a specific purpose.

Unrestricted Funds

These represent the funds of the PCC that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the PCC.

Fixed Assets

Consecrated and benefice property is not included in the accounts. Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, are listed in the church's inventory, which can be inspected at any reasonable time. As previous accounts were prepared as receipts and payments accounts there is insufficient cost information available and therefore assets held at that date are not valued in these financial statements. No assets were purchased in the year to 31 December 2022.

Staff costs

	2022	2021
	£	£
Staff costs	7,617	5,264
Social security costs	-	-
Pension costs	-	-
	<u>7,617</u>	<u>5,264</u>

Payments to PCC members

No payments or expenses were paid to any PCC Member, persons closely connected to them or related parties.

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Financial Statements for the year ended 31 December 2022

Detailed Income and Expenditure Account for the year ended 31 December 2022

		Unrestricted Funds £	Designated Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES					
Voluntary Income					
Planned Giving:	Bank Credits	49,575	-	49,575	58,525
	Gift Aid Recovered	21,068	-	21,068	14,001
	Collections/Other	9,942	3,285	13,227	6,325
Donations and Grants		-	-	-	4,200
Special Appeals		26,710	-	26,710	19,211
		107,295	3,285	110,580	102,262
Activities for Generating Funds					
Fundraising		10,377	-	10,377	6,174
Sundry Income		4,176	-		
Church Letting		8,381	-	8,381	4,837
Ponder Anew		(239)	-	(239)	478
		22,695		22,695	11,489
Interest Received					
		-	30	30	3
Income from Church Activities					
Church House Letting		4,750	-	4,750	4,130
Coffee & Tea Receipts		5,452	-	5,452	2,788
PCC Income for Services		2,871	-	2,871	4,818
Parochial Fees Collected		3,018	-	3,018	-
		16,091	-	16,091	11,736
Total Incoming Resources					
		146,081	3,315	149,396	125,490

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Financial Statements for the year ended 31 December 2022

Detailed Income and Expenditure Account for the year ended 31 December 2022

	Unrestricted Funds £	Designated Funds £	Total Funds 2022 £	Total Funds 2021 £
RESOURCES EXPENDED				
Church Activities				
Home Missions and Other Church Giving	808	-	808	1,622
Staff Costs	7,617	-	7,617	5,264
	8,425	-	8,425	6,886
Ministry				
Parish Share	66,626	-	66,626	45,000
Parochial Fees paid to Canterbury	3,109	-	3,109	2,249
Working Expenses of Incumbant	189	-	189	1,621
	69,924	-	69,924	48,870
Church Running Expenses				
Gas	9,720	-	9,720	9,004
Electricity	1,755	-	1,755	2,199
Water	239	-	239	259
Insurance	10,093	-	10,093	9,525
	21,807	-	21,807	20,987
Church Buildings Maintenance				
Upkeep of Services	932	-	932	695
Office Costs	5,787	-	5,787	1,714
Music Costs	4,509	-	4,509	4,538
General/Annual Maintenance	6,064	-	6,064	7,544
Major Repairs to Church Buildings	4,176	11,465	15,641	17,572
Historic Loan Repaid to Diocese	2,000	-	2,000	-
Sundry Expenses	-	411	411	-
	23,468	11,876	35,343	32,063
Total Resources Expended	123,624	11,876	135,500	108,806
Net income/(expenditure)	22,457	(8,560)	13,897	16,684