

The Parochial Church Council of the Ecclesiastical Parish of Brightlingsea  
All Saints with St James

**Statement of Financial Activities  
for the Year Ended 31st December 2022**

	<u>Notes</u>	<u>Unrestric- ted Funds</u>	<u>Desig- nated Funds</u>	<u>Restric- ted Funds</u>	<u>Endow- ment Funds</u>	<u>Total Funds 2022</u>	<u>Total Funds 2021</u>
<b>Income and Endowments</b>		£	£	£	£	£	£
Voluntary Income	2 (a)	57,705	1,615	107,899	170	167,389	77,015
Activities for generating funds	2 (b)	3,703			20	3,723	3,212
Investment Income	2 (c)			1,927	71	1,998	1,708
Church Activities	2 (d)	26,083	4,264	3,668		34,015	27,160
Other incoming resources		308		1,193		1,501	2,054
<b>Total Income and Endowments</b>		<b>87,799</b>	<b>5,879</b>	<b>114,687</b>	<b>261</b>	<b>208,626</b>	<b>111,149</b>
<b>Expenditure</b>							
Church activities	3 (a)	88,648	6,021	173,321		267,990	137,158
Costs of Generating Vol Income	3 (b)	378				378	200
<b>Total Expenditure</b>		<b>89,026</b>	<b>6,021</b>	<b>173,321</b>	<b>-</b>	<b>268,368</b>	<b>137,358</b>
<b>Net Incoming/(outgoing) Resources</b>		- 1,227	- 142	- 58,634	261	- 59,742	- 26,209
Other recognised gains/losses							
Transfers between funds -(Out) In						-	-
Gains/(losses) on investment assets	6			- 7,558	- 936	- 8,494	9,402
<b>Net movement in funds</b>		- 1,227	- 142	- 66,192	- 675	- 68,236	- 16,807
Total funds brought forward at 01/01/2022		134	20,377	195,111	10,493	226,115	242,922
<b>Total funds carried forward at 31/12/22</b>		<b>- 1,093</b>	<b>20,235</b>	<b>128,919</b>	<b>9,818</b>	<b>157,879</b>	<b>226,115</b>

Note 14 shows a Fund Analysis for the 2021 Statement of Financial Activities on Page 12

The Parochial Church Council of the Ecclesiastical Parish of Brightlingsea  
All Saints with St James

**Balance Sheet as at 31st December 2022**

	Notes	2022		2021	
		£	£	£	£
<b>Fixed Assets</b>					
<u>Tangible Fixed Assets</u>	6				
Total Tangible Fixed Assets at Net Book Value		<u>2,886</u>	<u>2,886</u>	<u>805</u>	<u>805</u>
<u>Investments</u>	7				
Tithe Chancel Trust		6,706		7,388	
Francis Family Investment Trust		10,413		11,802	
Chancel Trust		3,058		3,466	
Churchyard Trust		43,179		48,940	
Pym and Bayard Brown Charities		<u>1,900</u>	<u>65,256</u>	<u>2,154</u>	<u>73,750</u>
<b>Total Fixed Assets</b>			<u>68,142</u>		<u>74,555</u>
<b>Current Assets</b>					
Debtors and prepayments	8		10,400		4,341
<u>Short Term Deposits</u>					
Chancel Trust Deposit		5,507		5,345	
Sunday School Fund Deposit		7,201		7,201	
Pym and Bayard Brown Charities Deposit		<u>1,119</u>	<u>13,827</u>	<u>1,048</u>	<u>13,594</u>
<u>Cash at Bank and in Hand</u>					
Barclays 10 day Notice Account		65,922		118,424	
Barclays Deposit Account		460		4,612	
Barclays e-Payments Account		379		1,969	
Lloyds Current Account		1,953		11,371	
Cash in Hand		33		26	
Petty Cash		<u>200</u>	<u>68,947</u>	<u>200</u>	<u>136,602</u>
<b>Total Current Assets</b>			<u>93,174</u>		<u>154,537</u>
<b>Less: Liabilities</b>					
Creditors: amounts falling due within one year	9	<u>3,437</u>		<u>2,977</u>	
<b>Total Liabilities</b>			<u>3,437</u>		<u>2,977</u>
<b>NET ASSETS</b>			<u>157,879</u>		<u>226,115</u>
Represented by;					
<b>Funds</b>	10				
Unrestricted Funds		-	1,093		134
Designated Funds			20,235		20,377
Restricted Funds			128,919		195,111
Endowment Funds			<u>9,818</u>		<u>10,493</u>
<b>Total Funds</b>			<u>157,879</u>		<u>226,115</u>

Approved by the Parochial Church Council on April 2023 and signed on its behalf by  
Rev Caroline Beckett (Vicar), Mrs Sheila Crow and Mr Bob Goodenough (Churchwardens)

Rev Caroline Beckett

Mrs Sheila Crow

Mr Bob Goodenough

The accompanying notes form part of these financial statements

## Notes to the Financial Statements

For the Year Ended 31st December 2022

### 1. Accounting Policies

#### a) Basis of financial statements

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards (FRS102) and the current Statement of Recommended Accounting Practice and Reporting by Charities (SORP 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are 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 affiliation to another body, nor those which are informal gatherings of church members. The Friends of All Saints have agreed with the PCC that they are responsible for maintaining the fabric of All Saints Church.

#### b) Funds accounting

*Endowment funds* - are funds the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds, depending upon the purpose for which the endowment was established in the first place.

*Restricted funds* - comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investments is applied based on the underlying bank account interest received.

*Unrestricted funds* - are income funds which are to be spent on the PCC's general purposes.

*Designated funds* - are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use abated in line with assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

#### c) Income and Endowments

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, an inflow of economic benefit is probable and the amounts due are reliably quantifiable.

Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

Parish Giving Scheme income includes the associated Gift Aid.

#### d) Expenditure

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

*Grants* - Grants and donations are accounted for when paid over,

or when awarded where the award creates a binding obligation on the PCC.

*Church Activities* - The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

## **Notes to the Financial Statements (Continued)**

### **For the Year Ended 31st December 2022**

#### **e) Fixed Assets**

##### *Tangible Fixed Assets*

Consecrated and beneficed property of any kind is excluded from the accounts by s96(2) of the Charities Act 1993.

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and, which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected. For inalienable property acquired prior to 1st January 2014 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure on consecrated or beneficed buildings and individual items costing under £500 are written off in the year they were incurred.

By virtue of this policy the PCC has tangible fixed assets, a Ride on Mower and two other mowers for use in Churchyard Maintenance. This year the deposit was paid on a new Churchyard shed and some matting was laid in the Churchyard to assist vehicular access

Depreciation policies are as follows;

Churchyard Machinery - 25% Straight line basis

Churchyard Buildings and paths - 20% Straight line basis

Donation Station - 33% Straight line basis

##### *Investments*

Investments are stated at market value at the balance sheet date.

#### **f) Current Assets**

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

Short-term deposits include cash held on deposit with the CBF Church of England Funds

## Notes to the Financial Statements (Continued)

For the Year Ended 31st December 2022

### 2 Income and Endowments

	<u>Unrestric- ted Funds</u>	<u>Desig- nated Funds</u>	<u>Restric- ted Funds</u>	<u>Endow- ment Funds</u>	<u>Total Funds 2022</u>	<u>Total Funds 2021</u>
	£	£	£	£	£	£
<b>a) Voluntary Income</b>						
Gift Aid - Bank	13,650				13,650	13,300
Parish Giving Scheme (Inc associated Gift Aid)	23,291				23,291	21,898
Gift Aid - Envelopes	2,895				2,895	4,163
One -off Gift Aid Gifts	2,805	100			2,905	1,426
Tax recoverable on Gift Aid	5,719				5,719	5,403
Other Planned Giving	1,200				1,200	1,200
Loose Plate Collections	3,781				3,781	2,418
Giving by Card or Telephone	1,757				1,757	316
Giving through Church Boxes	433				433	173
Collections for Charities	1,514				1,514	414
Donations appeals etc	660	1,515	170	170	2,515	1,904
Non recurring one off grants			107,729		107,729	24,400
	<b>57,705</b>	<b>1,615</b>	<b>107,899</b>	<b>170</b>	<b>167,389</b>	<b>77,015</b>
<b>b) Activities for generating funds</b>						
Christmas Bazaar, Quiz Nights etc	1,389				1,389	1,308
Other funds generated	108				108	-
Ticket sales for events					-	1,214
Bookstall Sales	300				300	50
Coffee Mornings/Concert refreshments	1,906			20	1,926	640
	<b>3,703</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>3,723</b>	<b>3,212</b>
<b>c) Income from Investments</b>						
Dividends on CBF Investment Fund and Other			1,642		1,642	1,549
Bank and CBF Deposit Fund Interest			285	71	356	159
	<b>-</b>	<b>-</b>	<b>1,927</b>	<b>71</b>	<b>1,998</b>	<b>1,708</b>
<b>d) Income from Church Activities</b>						
Fees for Weddings and Funerals	21,407		3,668		25,075	20,599
Hiring of Churches	4,676				4,676	1,793
Parish Magazine Advertising Income		2,932			2,932	2,836
Parish Magazine Cash Donations		253			253	516
Parish Magazine Subscriptions		1,079			1,079	1,416
	<b>26,083</b>	<b>4,264</b>	<b>3,668</b>	<b>-</b>	<b>34,015</b>	<b>27,160</b>
<b>e) Other incoming Resources</b>						
Insurance Claims - Lychgate Repair					-	500
Contribution toward Churchyard Mtc			1,193		1,193	1,193
Contribution from FOAS Lighting & cleaning	308				308	361
	<b>308</b>	<b>-</b>	<b>1,193</b>	<b>-</b>	<b>1,501</b>	<b>2,054</b>
<b>Total Incoming Resources</b>	<b>87,799</b>	<b>5,879</b>	<b>114,687</b>	<b>261</b>	<b>208,626</b>	<b>111,149</b>

**Notes to the Financial Statements (Continued)**

**For the Year Ended 31st December 2022**

**3 Expenditure**

	<u>Unrestric- ted Funds</u>	<u>Desig- nated Funds</u>	<u>Restric- ted Funds</u>	<u>Endow- ment Funds</u>	<u>Total Funds 2022</u>	<u>Total Funds 2021</u>
	£	£	£	£	£	£
<b>a) Church Activities</b>						
Giving to Missionary Societies	194				194	-
Giving - Relief and Development Agencies	394				394	220
Home Mission	53				53	736
Secular Charities	1,118				1,118	1,226
PCC Charitable Giving	300				300	300
Diocesan Parish Share	48,792				48,792	45,902
Working expenses of Vicar					-	-
Vicar's Telephone	240				240	240
Locum Clergy Expenses	985				985	240
Upkeep of Services	1,339				1,339	1,777
Organ/Piano Tuning	293				293	278
Education	65		260		325	-
Sunday School running costs			263		263	188
Salary of Parish Administrator	2,406		2,406		4,812	-
Salary of Activity Coordinator			2,472		2,472	-
Independent Examiners Fee	600				600	570
Church running - Insurance	2,238				2,238	2,175
Church running - Electricity	2,821				2,821	1,465
Church running - Gas	4,279				4,279	2,325
Church running - Water			3,108		3,108	616
Church Maintenance	1,176	897			2,073	1,537
Cleaning	3,466				3,466	3,177
Caretaking	1,669				1,669	1,440
Church Office - Telephone	1,014				1,014	1,158
Administration	2,284		187		2,471	2,080
Website Upkeep		855			855	-
Magazine & Booklet Expenses		3,432			3,432	3,720
Upkeep of Churchyard			5,587		5,587	4,446
Churchyard Equipment			955		955	280
Fees for Weddings and Funerals	12,922				12,922	10,542
Sundry Expenses		155			155	68
All Saints - Expenditure See Note 12			157,251		157,251	49,937
Depreciation See Note 6		682	832		1,514	515
	88,648	6,021	173,321	-	267,990	137,158
<b>b) Generation of voluntary income</b>						
Coffee Morning Expenses	190				190	28
Costs of Fundraising					-	100
Bank Charges & Transaction Fees	188				188	72
	378	-	-	-	378	200
<b>Total Expenditure</b>	89,026	6,021	173,321	-	268,368	137,358

## Notes to the Financial Statements (Continued)

### For the Year Ended 31st December 2022

#### 4 Staff Costs

	2022	2021
	£	£
<b>a) Wages and Salaries</b>	16,886	8,839

During the year the PCC employed a cleaner, a caretaker, and a Building/ Groundsman who also performed the roles of Sexton and Verger. A new Administrator was appointed in February and in September the same employee added the Activity Coordinator role to her job. This aspect of her role is financed by the All Saints Angels project. Payments to all staff were large enough to attract tax and national insurance which were accounted for to HMRC using the services of a payroll provider. The PCC also offers the Nest Pension scheme to qualifying employees.

#### b) Payments to PCC members

No payments or expenses were paid to any member of the PCC in connection with their services as PCC members. Chris Bloor, Sheila Crow & Linda Salmon received fees in connection with their services at Funerals and Weddings.

## 5 Financial Activity within the Funds

### All Saints Fabric and Resources Restricted Fund

The PCC established this fund to receive grants and other income in connection with the activities Angels Project and the Tower of Strength project to restore the tower, provide a toilet and small kitchen. Further details are at Note 12.

### St James Alteration Fund

There has been little financial activity in this fund this year.

### Churchyard Fund

The Fund is used to maintain the churchyard at All Saints. It supports the work of the 'Holy Mowers' a team of volunteers who maintain the churchyard. The PCC transfers 50% of its share of fees received for burials, interments and memorials to the fund. This totalled £3,030 in 2022 (£2,845 2021).

### Churchyard Trust

The PCC identified this restricted trust, originally part of the Churchyard Fund, to separate the Churchyard investment from the running costs.

Income generated by this fund is transferred on receipt to the Churchyard Fund to support running costs.

### St James Fabric Designated Fund

The Fabric Fund receives money that has been left to the Church 'In Memoriam' and other gifts for St James

### Native Designated Fund

The PCC set this fund up to separate the income and expenditure associated with the Native magazine.

## 6 Fixed Assets - Tangibles

	<u>ChurchYard</u>		Donation	Total	Total
	Machinery	Shed/Path	Station	2022	2021
	£	£	£	£	£
<u>Mowers</u>					
Brought Forward	2,060			2,060	2,060
Additions in year		1,549	2,046	3,595	-
Carried Forward	2,060	1,549	2,046	5,655	2,060
<u>Depreciation</u>					
Brought Forward	1,255			1,255	740
Charge for year	515	317	682	1,514	515
Carried Forward	1,770	317	682	2,769	1,255
Net Book Value	290	1,232	1,364	2,886	805

## Notes to the Financial Statements (Continued)

### For the Year Ended 31st December 2022

#### 7 Fixed Assets - Investments

The change in investments is due entirely to gains on revaluation as follows

	Market Value 01/01/22 £	Loss on revaluation £	Market Value 31/12/22 £
Tithe Chancel Trust	7,388	- 682	6,706
Francis Family Trust	11,802	- 1,389	10,413
Chancel Trust	3,466	- 408	3,058
Churchyard Trust	48,940	- 5,761	43,179
Pym and Bayard Brown Charities	2,154	- 254	1,900
<b>Total Investments</b>	<b>73,750</b>	<b>- 8,494</b>	<b>65,256</b>

#### 8 Debtors and Prepayments

	2022 £	2021 £
<i>Unrestricted Fund</i>		
Tax Recoverable on Gift Aid	5,000	2,439
Fees due from Undertakers	5,092	1,644
Friends of All Saints Contribution to Lighting and Cleaning	308	
	<u>10,400</u>	<u>4,083</u>
<i>Designated Fund - Native Fund</i>		
Magazine Expenses		258
	<u>10,400</u>	<u>4,341</u>

#### 9 Creditors : Amounts falling due in one year

	2022 £	2021 £
<i>Unrestricted Fund</i>		
Utility Accruals	442	259
Wedding Fees paid in advance	800	1,255
Vicars Expenses	480	240
Missionary Societies	52	
Home Mission	53	83
Independent Examiners Fee	600	570
Diocesan Fees Return	552	408
Organ Tuning	293	
Other Accruals	33	24
	<u>3,305</u>	<u>2,839</u>
<i>Restricted Fund - Churchyard Fund</i>		
Toilet hire	132	138
	<u>3,437</u>	<u>2,977</u>



The Parochial Church Council of the Ecclesiastical Parish of Brightlingsea  
All Saints with St James

**Notes to the Financial Statements (Continued)**

**For the Year Ended 31st December 2022**

**10 Analysis of Net Assets by Fund**

	<u>Unrestricted Funds</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>	<u>Endowment Funds</u>	<u>Total Funds 2022</u>	<u>Total Funds 2021</u>
	£	£	£	£	£	£
Tangible Fixed Assets		1,364	1,522		2,886	805
Investment Fixed Assets			56,650	8,606	65,256	73,750
Current Assets	2,212	18,871	70,879	1,212	93,174	154,537
Less Current Liabilities	- 3,305	-	132	-	3,437	2,977
<b>Net Assets</b>	<b>- 1,093</b>	<b>20,235</b>	<b>128,919</b>	<b>9,818</b>	<b>157,879</b>	<b>226,115</b>

**11 Statement of Funds**

	Bal b/fwd 01/01/22	Income	Expenditure	Transfers other gains and losses	Gains and Losses	Bal c/fwd 31/12/22
	£	£	£	£	£	£
<i>Unrestricted Fund</i>						
General Fund	134	87,799	- 89,026	-	-	1,093
<i>Designated Funds</i>						
St James Fabric Designated Fund	17,194	1,615	- 2,589	-	-	16,220
Native Magazine Fund	3,183	4,264	- 3,432	-	-	4,015
	20,377	5,879	- 6,021	-	-	20,235
<i>Restricted Funds</i>						
All Saints Fabric and Resources Fund	2,768	108,522	- 159,975	-	-	48,685
Brightlingsea Chancel Trust	8,501	162	-	-	408	8,255
Churchyard Fund	18,312	4,238	- 12,888	1,284	-	10,946
Churchyard Trust	48,939	1,284	-	1,284	5,761	43,178
Francis Trust	12,536	310	-	-	1,389	11,457
Sunday School Fund	6,319	48	- 458	-	-	5,909
St James Alteration Restricted Fund	97,736	123	-	-	-	97,859
	195,111	114,687	- 173,321	-	7,558	128,919
<i>Endowment Funds</i>						
Pym & Bayard Brown Charity	3,105	261	-	-	254	3,112
Tithe Chancel Trust	7,388	-	-	-	682	6,706
	10,493	261	-	-	936	9,818
<b>Total Funds</b>	<b>226,115</b>	<b>208,626</b>	<b>- 268,368</b>	<b>-</b>	<b>8,494</b>	<b>157,879</b>

The overdrawn All Saints Fabric and Resources Fund is due to timing differences between the receipt of grant and the payment of contractors. The project is fully financed and the fund will right its self in Spring 2023. At the planning stage cash flow projections had shown the fund would be overdrawn at this stage of the project.

## Notes to the Financial Statements (Continued)

**For the Year Ended 31st December 2022**

### 12 All Saints Restoration - Tower of Strength and Angels Projects

The project is a partnership with the Friends of All Saints and the PCC.

As the responsible body the PCC makes the payments and receives any grants.

This note lists the grant aid received in the year and shows in more detail the major expenditure incurred.

The PCC is grateful for the support received from grant givers.

	2022	2021
	£	£
Grants Received		
National Heritage Lottery - Development Stage	2,188	24,400
National Heritage Lottery - Delivery Stage	73,443	
Bishop Radford Trust	1,000	
Beatrice Laing Trust	5,000	
Garfield Weston Trust	20,000	
FSJ Trust	3,000	
Listed Places of Worship Grant	3,098	
	<u>107,729</u>	<u>24,400</u>
Project Expenditure	£	£
Building Costs	109,332	
Project Staff	14,242	16,158
Professional Fees	24,808	27,304
Recruitment	583	
Furniture and Equipment	8,286	
Education Support		6,475
	<u>157,251</u>	<u>49,937</u>

In 2023 a further £55,000 is due to be paid in other grants as well as continuing support from the National Heritage Lottery Fund.

## Notes to the Financial Statements (Continued)

For the Year Ended 31st December 2022

### 13 Charitable Giving

These gifts to charity have arisen through Collections at Services, proceeds from Jennifer's Bookstall, use of Trust Funds and personal anonymous gifts.

The PCC has made donations as shown below.

All from General Fund unless stated otherwise

	2022 £	2021 £
<u>Giving to Missionary Societies</u>		
Beacon of Hope	141	
Embrace	53	
	<u>194</u>	<u>-</u>
<u>Giving - Relief and Development Agencies</u>		
Refugee Action - Colchester		220
British Red Cross - Ukrainian Appeal	69	
Brightlingsea Church Lads and Church Girls	18	
Disasters Emergency Committee - Pakistan Flood Appeal	307	
	<u>394</u>	<u>220</u>
<u>Home Mission</u>		
Brightlingsea Church Lads and Girls Brigade		50
Childrens Society	53	84
	<u>53</u>	<u>134</u>
<i>From the Francis Trust</i>		
Brightlingsea Church Lads and Girls Brigade - Bikeability		<u>602</u>
<u>Secular Charities</u>		
Colchester Night Shelter	200	
Brightlingsea Royal British Legion Remembrance Sunday		146
	<u>200</u>	<u>146</u>
 Christmas Tree Festival Entrance Fees taken by card	 <u>918</u>	 <u>1,080</u>
<u>PCC Charitable Giving</u>		
Deanery Christians Against Poverty Officer	250	250
Essex Clergy Charity Corporation	50	50
	<u>300</u>	<u>300</u>
 Total Charitable Giving (Excl Christmas Tree Festival)	 <u>1,141</u>	 <u>800</u>
 Percentage of Voluntary Giving and Bookstall Sales	 2.0%	 1.0%

## Notes to the Financial Statements (Continued)

For the Year Ended 31st December 2022

### 14 Comparative Fund Analysis for 2021 Statement of Financial Activities

	Notes	<u>Unrestric- ted Funds</u>	<u>Desig- nated Funds</u>	<u>Restric- ted Funds</u>	<u>Endow- ment Funds</u>	<u>Total Funds 2021</u>	<u>Total Funds 2020</u>
<b>Income and Endowments</b>		£	£	£	£	£	£
Voluntary Income	2 (a)	51,897		25,118		77,015	98,717
Activities for generating funds	2 (b)	1,998		1,214		3,212	723
Investment Income	2 (c)			1,653	55	1,708	1,846
Church Activities	2 (d)	18,343	4,768	4,049		27,160	22,304
Other incoming resources		361		1,693		2,054	1,512
<b>Total Income and Endowments</b>		<b>72,599</b>	<b>4,768</b>	<b>33,727</b>	<b>55</b>	<b>111,149</b>	<b>125,102</b>
<b>Expenditure</b>							
Church activities	3 (a)	75,695	3,524	57,939		137,158	98,247
Costs of Generating Vol Income	3 (b)	82		118		200	59
<b>Total Expenditure</b>		<b>75,777</b>	<b>3,524</b>	<b>58,057</b>	<b>-</b>	<b>137,358</b>	<b>98,306</b>
<b>Net Incoming/(outgoing) Resources</b>		<b>- 3,178</b>	<b>1,244</b>	<b>- 24,330</b>	<b>55</b>	<b>- 26,209</b>	<b>26,796</b>
Other recognised gains/losses							
Transfers between funds -(Out) In						-	-
Gains/(losses) on investment assets 6				8,034	1,368	9,402	4,311
<b>Net movement in funds</b>		<b>- 3,178</b>	<b>1,244</b>	<b>- 16,296</b>	<b>1,423</b>	<b>- 16,807</b>	<b>31,107</b>
Total funds brought forward at 01/01/2021		3,312	19,133	211,407	9,070	242,922	211,843
Less: Prior Year Adjustment 14						-	28
<b>Total funds carried forward at 31/12/21</b>		<b>134</b>	<b>20,377</b>	<b>195,111</b>	<b>10,493</b>	<b>226,115</b>	<b>242,922</b>

#### 14 Prior Year Adjustment

This relates to a posting error after the accounts were agreed but before the ledger had been closed to old postings.

The Parochial Church Council of the Ecclesiastical Parish of Brightlingsea  
All Saints with St James

**Income Budget 2022-2023** THIS DOES NOT FORM PART OF THE ACCOUNTS

	<u>Budget</u> <u>2022</u>	<u>Actual</u> <u>2022</u>	<u>Budget</u> <u>2023</u>
	£	£	£
<b>a) Voluntary Income</b>			
Gift Aid - Bank	13,300	13,650	13,300
Gift Aid - Envelopes	4,100	2,895	3,000
Parish Giving Scheme	22,000	23,291	23,100
One -off Gift Aid Gifts	2,000	2,805	2,000
Gift Day Income			
Tax recoverable on Gift Aid	6,000	5,719	5,000
Other Planned Giving	1,200	1,200	1,200
Loose Plate Collections	5,800	3,781	4,000
Text and Card Giving	500	1,757	1,600
Giving through Church Boxes	300	433	400
Collections for Charities	1,500	1,514	1,500
Donations appeals etc	500	660	800
	<u>57,200</u>	<u>57,705</u>	<u>55,900</u>
<b>b) Activities for generating funds</b>			
Christmas Bazaar, Quiz Nights etc	1,500	1,389	1,500
Other funds generated	150	108	100
Bookstall Sales	400	300	400
Coffee Mornings	2,000	1,906	1,700
	<u>4,050</u>	<u>3,703</u>	<u>3,700</u>
<b>INCOME TO BE GENERATED</b>			<b><u>36,000</u></b>
<b>c) Income from Investments</b>			
Dividends on CBF Investment Fund			
Bank and CBF Deposit Fund Interest			
	<u>-</u>		
<b>d) Income from Church Activities</b>			
Fees for Weddings and Funerals	20,500	21,407	17,500
Hiring of Churches	3,675	4,676	5,400
Parish Magazine Advertising Income			
Parish Magazine Cash Donations			
	<u>24,175</u>	<u>26,083</u>	<u>22,900</u>
<b>e) Other incoming Resources</b>			
Contribution from FOAS for Lighting	360	308	360
Contribution Churchyard Fund Admin	2,500		
	<u>2,860</u>	<u>308</u>	<u>360</u>
<b>Total Incoming Resources</b>	<u>88,285</u>	<u>87,799</u>	<u>118,860</u>

The Parochial Church Council of the Ecclesiastical Parish of Brightlingsea  
All Saints with St James

**Expenditure Budget 2022-2023**

THIS DOES NOT FORM PART OF THE ACCOUNTS

**General Fund Summary Budget**

	<u>Budget</u> <u>2022</u>	<u>Actual</u> <u>2022</u>	<u>Budget</u> <u>2023</u>
	£	£	£
<b>Church Activities</b>			
Giving to Missionary Societies		194	
Giving - Relief and Development Agencies		394	
Home Mission		53	
Secular Charities		1,118	
Giving to Charities	1,900		1,900
PCC 5% Tithe Charitable Giving	300	300	300
Diocesan Parish Share	48,792	48,792	51,232
Parish Share to be found			11,238
Working expenses of Vicar	1,000		1,000
Vicar's Telephone	240	240	240
Locum Clergy Expenses	400	985	500
Upkeep of Services	2,000	1,339	1,500
Organ/Piano Tuning	300	293	300
Parish Training and Mission	100	65	100
Salary Parish Administrator	5,000	2,406	2,860
Independent Examiners Fee	550	600	650
Church running - Insurance	2,300	2,238	2,400
Church running - Electricity	2,470	2,821	4,420
Church running - Gas	6,600	4,279	9,950
Church Maintenance	1,000	1,176	1,200
Cleaning	3,500	3,466	3,700
Caretaking	1,440	1,669	2,500
Church Office - Telephone	1,200	1,014	1,300
Administration	2,000	2,284	2,100
Fees for Weddings and Funerals	14,200	12,922	11,020
Sundry Expenses	100		100
	95,392	88,648	110,510

**Generation of voluntary income**

Coffee Morning Expenses	150	190	170
Bank Charges & Transaction Fees	130	188	170
	280	378	340

**Total Resources Expended**

95,672	89,026	110,850
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**General Fund Budgeted Summary**

Income (from Page 12)	88,285	87,799	118,860
Less Expenditure (From above)	95,672	89,026	110,850
	- 7,387	- 1,227	8,010
Add Balance Brought Forward(from page2)	134	134	- 1,093
<b>Deficit Balance Carried Forward</b>	- 7,253	- 1,093	6,917

The PCC will need to find additional income of £3000 per month to achieve this budget, but has resolved to tithe any additional income raised to give to the Diocese to support the Parish Share.