

The Parish of Tiptree with Tolleshunt Knights and Great Braxted

England & Wales · Charity number 1154944

Details

Other names	THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE, ST LUKE'S PCC TIPTREE
Status	Registered
Legal form	Previously excepted
Registered	2013-12-09
Register	View on the Charity Commission register

Contact

Address St Luke's Church
Church Road
Tiptree
Colchester
Essex
CO5 0SU

Phone 01621819557

Website www.tk-tiptree-braxted-benefice.org.uk

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: The PCC has the responsibility together with the incumbent in promoting in the ecclesiastical parish of Tiptree with Tolleshunt Knights & Gt. Braxted in the whole mission of the Church, pastoral, evangelistic, Social and ecumenical. It also has maintenance responsibilities for the Church buildings and associated graveyards. Our extension is in regular use by groups from the wider community.

Classification

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

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£136,094	£138,565	-	-
2023-12-31	£118,168	£116,120	-	-
2022-12-31	£92,955	£100,563	-	-
2021-12-31	£166,297	£90,505	-	-
2020-12-31	£203,182	£253,459	-	-

Trustees

Name	Role	Appointed
Alison Julia Weston		2016-03-13
CLIVE REGINALD EASTBROOK		2013-11-29
DIANA MARY WEBB		2022-05-08
DR HAROLD CHARLES TOMS PHD MRSC		2013-11-29
Eric Brian Wilson		2019-05-16
Ian Calvert		2014-06-25
Jane Lawrence		2025-05-11
Linda Morrison NNEB		2025-05-11
MARTIN DAVID BORGARTZ FCCA		2013-11-29
PAULINE ANN SWINDLE RGN DN		2015-03-22
Rev CHRISTINE ANN EATON		2023-04-23
Rev Christine Anne Newmarch BA Hons		2023-09-21
Rev Elizabeth Barnes BA Hons		2021-11-25
Sheila Ann Gunson		2019-04-07
Susan Long		2025-05-11
Susan Lyne		2025-05-11
Teresa Julia Daden BEd Hons		2025-07-09
WENDY JAYNE BORGARTZ		2016-03-13

The Parish of Tiptree with Tolleshunt Knights and Great Braxted

England & Wales - Charity number 1154944

Accounts

**Parish of Tiptree with Tolleshunt Knights and Great Braxted
(Formerly Parish of Tolleshunt Knights with Tiptree)**

**Financial Statements
of the
Parochial Church Council**

for the year ended 31 December 2024

Members of the PCC during the year

Incumbent:

Rev'd Anne-Marie Renshaw

Churchwardens:

Mrs S Gunson

Mr M Puttick (Resigned July 2024)

Other Members

(elected at special parish meeting 14 January 2024)

Rev'd E Barnes

Mrs W Borgartz

Mr I Calvert

Mrs S Copsey

Mr C Eastbrook

Mrs L Eastbrook (Resigned January 2025)

Rev'd C Eaton

Mr D Eaton

Mrs J Hornett

Mr K Hornett

Rev'd C Newmarch

Miss A Renshaw

Mrs D Webb

Mrs A Weston

Mr E Wilson

Deanery Synod Members

Mr M Borgartz

Mrs P Swindle

Dr H Toms - Reader

Ex Officio Members

Dr H Toms - Reader

Rev J Crompton Battersby (to February 2024)

The attached financial statements were approved and signed by the PCC on 27 March 2025

Charity number: 1154944

Parish of Tiptree with Tolleshunt Knights and Great Braxted
(Formerly Parish of Tolleshunt Knights with Tiptree)

Financial Statements
Of the
Parochial Church Council

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For a report on the proceedings of the PCC and other Church activities please see the separate report booklet

Parish of Tiptree with Tolleshunt Knights and Great Braxted
(Formerly Parish of Tolleshunt Knights with Tiptree)

Annual Report

Year ended 31 December 2024

Administrative Information

St. Luke's Church is situated in the parish of Tolleshunt Knights with Tiptree and is part of the Witham Deanery in the Diocese of Chelmsford within the Church of England. On 1 January 2024 the Parish of Tolleshunt Knights with Tiptree merged with the Parish of All Saints Great Braxted to become The Parish of Tiptree with Tolleshunt Knights and Great Braxted. The correspondence address is c/o The Rectory, Rectory Road, Tiptree, Essex.

The Parochial Church Council (PCC) is registered as a charity with the Charity Commission. The charity number is 1154944.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church members are encouraged to register on the Electoral Roll and stand for election to the PCC. Members of the PCC are either ex officio or elected at the Annual Parish Meeting. Members may be Co-opted to fill casual vacancies. The PCC members who have served from 1 January 2024 to the date of this report are shown on the front cover of this report. PCC members serve a 3 year term and one third are elected each year. Deanery Synod members are elected for 3 years. Clergy, readers and churchwardens are ex officio members. The current PCC was elected at a special Parochial Church meeting on 14 January 2024 following the merger with Great Braxted.

Teams

In addition to the main PCC, there are also teams established by the PCC to look at certain matters and report back to the main PCC meeting.

Standing Committee

This is the only committee required by law. It has power to transact business of the PCC between its meetings, subject to any directions given by the Council.

Fabric Team

This team has responsibility for all aspects of the maintenance and upkeep of the Church Fabric.

Worship and Discipleship Team

This team meets to review all aspects of our worship.

Friends of St Luke's

This team has been formed to launch a Friends Group to provide resources and support to the parish by way of social & fundraising events involving the wider community.

Youth Work Team

This team coordinates our outreach to young people within the churches of Tiptree and the wider community.

Stewardship and Finance Team

This team receives regular financial updates, reviews income and expenditure and coordinates the PCC's stewardship scheme.

Objectives and activities

The PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish of Tiptree with Tolleshunt Knights and Great Braxted the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Luke's Church, the Churchyard and Church extension, Tiptree; All Saints Church and Churchyard, Great Braxted together with the graveyard at Tolleshunt Knights. The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish community. We have good links with our fellow churches in the village and with the local schools. Our extension is in regular use by both church groups and other groups from the wider community.

Parish of Tiptree with Tolleshunt Knights and Great Braxted
Annual Report
Year ended 31 December 2024 – continued

Achievements and performance

Church attendance

All are welcome to attend our regular services. As of May 2025 there are 85 parishioners on the Church Electoral Roll, 6 of whom are not resident within the parish. A complete revision of the electoral roll took place in 2025. The average weekly attendance at Sunday services, including children, is approximately 65. As well as our regular services we enable our communities to celebrate and thank God at the milestones of the journey through life. Attendance over Christmas 2024 at all services, was 418 at Tiptree and 54 at Great Braxted. We also hosted carol services for three primary schools. The attendance at these was 598. We also host services for our village schools at Christmas and Easter and at other times throughout the year. We have good links with St Lukes Church of England Primary School next door to St Luke's Church.

Review of the Year

There is a separate report booklet with reports from various groups at St. Luke's.

Throughout the year PCC Members where relevant have had DBS checks. All PCC members have completed the basic safeguarding awareness course.

The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to the House of Bishops' guidance on safeguarding and vulnerable adults.

Details of PCC membership are at the front of this report. Following the merger of the two parishes a new PCC was elected at a special Parish Meeting on 14 January 2024. At each PCC meeting regular reports are received regarding safeguarding, finance and from the various PCC teams.

During the year the PCC reviewed, and updated where necessary, the various PCC policy documents. Café Church has continued every 2 months on the second Sunday. A welcome team has set up to greet people on Sunday Mornings.

In their January 2024 meeting the PCC discussed the Church of England Living and Love and Faith materials which will be discussed further by the worship team.

Messy Church has continued to thrive.

Following an electrical inspection during the year, it was identified that we would require some work to be done. Specifications are in the process of being drawn up in order that quotes can be obtained. During the year the sound system gave cause for concern and it was agreed to update it for a more modern digital option using money received as a legacy. The PCC is planning a vision day later on in 2025.

In the latter part of 2024 discussions started within the Witham Deanery as to the organisation of parishes with current vacancies so as to maximise available clergy resources. A plan to create a team of 18 parishes was agreed at the February 2025 Deanery Synod meeting and will now go forward for the necessary legal processes and approval.

Friends of St Luke's (FoSL) have continued to hold events such as concerts, craft fairs and a Christmas Tree festival. Some of these are a joint effort with Farleigh Hospice.

Parish of Tiptree with Tolleshunt Knights and Great Braxted
Annual Report
Year ended 31 December 2024 – continued

Financial review

Our total income on all funds during the year was £136,094 compared to £118,168 in 2023 although the 2024 figures include Great Braxted for the first time. Our total stewardship income has increased slightly by £1,857 over 2023 although for St Luke's there has been a fall of £2,121. Our income from letting the extension was up £2,009 over 2023 to £29,456 and is a major contributor to our funds. Funds raised by Friend's of St. Luke's (FoSL) totalled £7,137 in the year.

Our total expenditure for the year was £138,565 (2023: £116,120). General fund expenditure was £123,900 for St Luke's and £11,933 for Great Braxted. (2023: £114,600). Our contribution to the Diocese towards the costs of providing the stipends and housing for the clergy and providing the support and infrastructure of the Diocese was £64,977 (2023: St Luke's £53,610) £57,977 for St Luke's was paid in full, £7,000 of Great Braxted's allocation of £10,763 was paid. The major cost over the year related to energy. In 2023 our total energy cost was £20,159. In 2024 this was £22,853. To illustrate the increase in recent years, in 2019 pre covid our total energy cost at St Luke's was £5,612.

The expenses of the team administrator and other direct costs are recharged to the other team parishes in proportion to their Parish share. At the end of the year £6,989 (2023: £4,065) was still owing. This has all been received in 2025.

The net result for the year is an excess of payments of over receipts of £2,472 over all funds of which unrestricted funds showed an excess of payments over receipts of £16,869. The total of unrestricted general funds carried forward is £119,761 in respect of Tiptree and £2,657 in respect of Great Braxted.

Reserves policy

It is the policy of the PCC to maintain a balance on unrestricted funds (if possible) which equates to approximately 6 months unrestricted payments to cover emergency situations which may arise from time to time. The balance of £119,761, which includes designated funds meets this target.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the vibrant community it is, and who work behind the scenes to maintain the fabric of the church, provide administrative support and do all the unseen jobs that need to be done.

Approved by the PCC on 27 March 2025 and signed on their behalf.

Rev'd A L Renshaw
Chairman
27 March 2025

PARISH OF TIPTREE WITH TOLLESHUNT KNIGHTS AND GREAT BRAXTED
(Formerly Parish Of Tolleshunt Knights with Tiptree)
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

Receipts & Payments Account	Note	Restricted funds	Friend's of	Great	unrestricted	TOTAL FUNDS	
		(note 4)	St. Luke's	Braxted	funds	2024	2023
		£	£	£	£	£	£
Receipts							
<i>Voluntary income</i>	2(a)	-	1,852.00	9,149.68	53,067.79	64,069.47	57,922.00
<i>Church activities</i>	2(b)	10,000.00	-	2,776.00	8,601.70	21,377.70	8,947.16
<i>Activities for generating funds</i>	2(c)	-	5,284.82	-	32,548.57	37,833.39	37,111.39
<i>Income from investments</i>	2(d)	-	-	-	1,795.68	1,795.68	1,235.15
<i>Other incoming resources</i>	2(e)	-	-	-	11,017.28	11,017.28	12,952.41
Total receipts		<u>10,000.00</u>	<u>7,136.82</u>	<u>11,925.68</u>	<u>107,031.02</u>	<u>136,093.52</u>	<u>118,168.11</u>
Payments							
<i>Church activities</i>	3(a)	711.90	-	11,933.25	123,900.13	136,545.28	114,600.05
<i>Cost of generating funds</i>	3(b)	-	2,019.89	-	-	2,019.89	1,519.69
Total payments		<u>711.90</u>	<u>2,019.89</u>	<u>11,933.25</u>	<u>123,900.13</u>	<u>138,565.17</u>	<u>116,119.74</u>
Excess of receipts over		9,288.10	5,116.93	(7.57)	(16,869.11)	(2,471.65)	2,048.37
Adjustment 1 January 2024 to introduce Great Braxted balances				2,664.81		2,664.81	-
Cash and bank current/deposit accounts at 1 January 2024		3,014.88	(1,008.01)		136,630.56	138,637.43	136,589.06
Cash and bank current/deposit accounts at 31 December 2024		<u>12,302.98</u>	<u>4,108.92</u>	<u>2,657.24</u>	<u>119,761.45</u>	<u>138,830.59</u>	<u>138,637.43</u>

	2023		2023		2022
	£	£	£	£	£
Receipts					
<i>Voluntary income</i>	-	330.60	57,591.40	57,922.00	52,353.13
<i>Church activities</i>	-	-	8,947.16	8,947.16	8,994.65
<i>Activities for generating funds</i>	-	6,920.44	30,190.95	37,111.39	23,502.29
<i>Income from investments</i>	-	-	1,235.15	1,235.15	392.97
<i>Other incoming resources</i>	-	-	12,952.41	12,952.41	7,711.87
Total receipts	<u>-</u>	<u>7,251.04</u>	<u>110,917.07</u>	<u>118,168.11</u>	<u>92,954.91</u>
Payments					
<i>Church activities</i>	-	-	114,600.05	114,600.05	100,350.12
<i>Cost of generating funds</i>	-	1,519.69	-	1,519.69	212.86
Total payments	<u>-</u>	<u>1,519.69</u>	<u>114,600.05</u>	<u>116,119.74</u>	<u>100,562.98</u>
Excess of receipts over	-	5,731.35	(3,682.98)	2,048.37	(7,608.07)
Transfer	-		-	-	-
Cash and bank current/deposit accounts at 1 January 2023	3,014.88	(6,739.36)	140,313.54	136,589.06	144,197.13
Cash and bank current/deposit accounts at 31 December 2023	<u>3,014.88</u>	<u>(1,008.01)</u>	<u>136,630.56</u>	<u>138,637.43</u>	<u>136,589.06</u>

PARISH OF TIPTREE WITH TOLLESHUNT KNIGHTS AND GREAT BRAXTED

(Formerly Parish Of Tolleshunt Knights with Tiptree)

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

	General Funds £	Restricted Funds £	Friend's of St. Luke's £	Third Parties £	Totals	
					2024 £	2023 £
Monetary assets						
Cash in hand	890.00		-		890.00	890.00
Cash at bank						
- Current account	28,013.72	12,302.98	4,108.92	29,744.49	74,170.11	47,461.45
- No 2 current account	8,825.90				8,825.90	10,815.88
- 60 Day Notice Account	50,000.00				50,000.00	50,000.00
- Organ Fund High Interest Account	30,589.86				30,589.86	30,136.52
- Spooner Legacy High Interest Account	1,441.97				1,441.97	1,420.61
- Remembrance Account	-				-	3,474.89
	<u>119,761.45</u>	<u>12,302.98</u>	<u>4,108.92</u>	<u>29,744.49</u>	<u>165,917.84</u>	<u>144,199.35</u>
- Great Braxted bank account	2,657.24				2,657.24	-
Total of cash and bank (note 3)	<u>122,418.69</u>	<u>12,302.98</u>	<u>4,108.92</u>	<u>29,744.49</u>	<u>168,575.08</u>	<u>144,199.35</u>
2023	136,630.56	3,014.88	(1,008.01)	5,561.92		144,199.35

Church furnishings are included in the Inventory and vested in the wardens on special trust.

Debtors

The following costs included in expenses were due for reimbursement from other parishes in the team.

Clergy expenses and administrator costs	<u>6,989.40</u>	<u>4,065.22</u>
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Liabilities

The following expenses which were incurred in 2024 were paid in 2025.

Organists fees	665.00	670.00
Clergy expenses	266.54	250.08
	<u>931.54</u>	<u>920.08</u>

Assets

Investments and funds held by the Diocese:

Capital and income accounts:

Rev R S N Lees Fund:

Capital and Income reinvested:

73.37 shares held - value at 31 December 2024	1,696.60	1,614.49
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Rose West Legacy

Capital: 150 shares - value at 31 December 2024	3,468.40	3,390.80
	<u>5,165.00</u>	<u>5,005.29</u>

The financial statements were approved by the PCC on 27 March 2025 and signed on their behalf:

Revd A L Renshaw
PCC Chairman

M D Borgartz
Treasurer

PARISH OF TIPTREE WITH TOLLESHUNT KNIGHTS AND GREAT BRAXTED
(Formerly Parish Of Tolleshunt Knights with Tiptree)
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

1 ACCOUNTING POLICIES

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.

Funds

General funds represent the funds of the PCC that are not subject to any special restriction regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.

Where money has been received which has restrictions on how it may be spent, this is identified as a restricted fund and the reasons for the restriction noted. The bank balances in respect of these funds are shown separately.

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

Statement of Assets and Liabilities

The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities:

- Movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal.
- Land and buildings held on behalf of the PCC.
- Other fixtures, fittings and office equipment where the PCC is free to dispose of such assets without faculty and where the original cost exceeded £1000.

The following assets are recognised and a monetary value given as part of the description in the Statement of Assets and Liabilities:

- Amounts owing to The PCC.
- Legacies where formal notification of entitlement and amount has been received at 31 December by the PCC.
- Investments held beneficially by the PCC.

Closing bank balances as shown in the receipts and payments account.

The following liabilities are recognised in the Statement of Assets and Liabilities

- Any loans or overdrafts advanced to the PCC
- Creditors for goods and services where the supply has been received at 31 December.

Legacies

The PCC regards all legacies left to St Luke's Church as a gift to be gratefully received and wisely used. When a legacy is given for a specific purpose the PCC are required to use the legacy for this purpose. Where no restriction is placed on a legacy the money will be put into a designated fund within the General Fund of the PCC accounts to be used for a specific purpose or purposes. This purpose will be decided by the PCC following recommendations from the Finance and Stewardship Team or the Standing Committee.

- 2 The expenses paid to clergy may include a small immaterial proportion, which relates to their function as PCC members. PCC members receive reimbursement of certain legitimate expenses incurred. No PCC member receives any payment as a direct result of their being on the PCC. C Eastbrook (deputy churchwarden) receives fees from the PCC in respect of his duties as organist. The fees are set independently by the PCC in line with recommended fees from the Royal School of Church Music.

PARISH OF TIPTREE WITH TOLLESHUNT KNIGHTS AND GREAT BRAXTED

(Formerly Parish Of Tolleshunt Knights with Tiptree)

NOTES TO THE FINANCIAL STATEMENTS - continued

For the year ended 31 December 2024

2 Receipts	Restricted	Friend's of St. Luke's	Great Braxted	Unrestricted funds	TOTAL FUNDS	
	Funds (note 4)				2024	2023
	£	£	£	£	£	£
2(a) Voluntary income						
Planned giving:						
Income tax recoverable on Gift Aid			4,117.28	6,020.48	10,137.76	8,513.71
Stewardship			3,978.00	38,940.00	42,918.00	41,061.00
Collections (open plate) at all services			1,004.40	3,927.85	4,932.25	3,987.04
Special collections				608.87	608.87	460.21
Votive candles				425.43	425.43	391.39
Wall safe - cards				-	-	36.67
Grants				200.00	200.00	1,055.00
Subscriptions		252.00			252.00	288.00
Donations, appeals etc.		1,600.00	50.00	2,945.16	4,595.16	2,128.98
	-	1,852.00	9,149.68	53,067.79	64,069.47	57,922.00
2(b) Church activities						
Fees			2,776.00	5,947.00	8,723.00	7,563.00
Legacies	10,000.00			1,000.00	11,000.00	-
Memorial plaques				670.00	670.00	640.00
Heating charges				910.00	910.00	630.00
Open Door income				74.70	74.70	114.16
	10,000.00	-	2,776.00	8,601.70	21,377.70	8,947.16
2(c) Activities for generating funds						
Fund raising events:						
Beverley Brothers				-	-	573.00
Jazz evenings		914.90		-	914.90	1,444.70
70's Evening					-	622.21
Refreshments at events		524.84			524.84	994.53
Police Choir					-	815.00
Sundry events					-	391.00
Harvest Fayre					-	307.00
Barn Dance		640.00			640.00	-
Christmas Tree Festival/Bazaar		333.67			333.67	383.00
60's Evening		895.15			895.15	-
Hexacordia					-	430.00
Pudding evening				145.40	145.40	-
Cancer event		513.16			513.16	-
Quiz nights		933.00			933.00	960.00
Games afternoons		530.10			530.10	-
Extension fees				29,456.00	29,456.00	27,447.25
Church hire				2,262.00	2,262.00	1,868.00
Rent					-	60.00
Printing income				374.40	374.40	282.94
Messy Church				310.77	310.77	352.76
Advertising Income					-	180.00
	-	5,284.82	-	32,548.57	37,833.39	37,111.39
2(d) Income from investments						
Dividends receivable				94.13	94.13	92.69
Interest received				1,701.55	1,701.55	1,142.46
	-	-	-	1,795.68	1,795.68	1,235.15
2(e) Other incoming resources						
Team refunds				10,409.49	10,409.49	12,491.20
Miscellaneous income				607.79	607.79	461.21
	-	-	-	11,017.28	11,017.28	12,952.41
Total Receipts	10,000.00	7,136.82	11,925.68	107,031.02	136,093.52	118,168.11

PARISH OF TIPTREE WITH TOLLESHUNT KNIGHTS AND GREAT BRAXTED

(Formerly Parish Of Tolleshunt Knights with Tiptree)

NOTES TO THE FINANCIAL STATEMENTS - continued

For the year ended 31 December 2024

3	Payments	Restricted	Friend's of	Great	Unrestricted	TOTAL FUNDS	
		Funds (note 4) £	St. Luke's £	Braxted £	funds £	2024 £	2023 £
3(a)	Church Activities						
	Diocesan parish share			7,000.00	57,977.00	64,977.00	53,610.00
	<i>Clergy expenses:</i>						
	Rector travel				1,125.60	1,125.60	979.55
	Other clergy travel				1,482.47	1,482.47	2,614.39
	Rector telephone				473.26	473.26	352.80
	Other clergy telephone				185.64	185.64	747.36
	Clergy & admin costs			1,408.46		1,408.46	-
	<i>Church expenses:</i>						
	Heat, light, water and insurance			2,758.36	9,968.96	12,727.32	10,752.18
	Maintenance & equipment			241.00	6,921.74	7,162.74	1,789.89
	Altar services				1,036.45	1,036.45	1,080.02
	Music, choir and organists			480.40	4,000.03	4,480.43	3,040.07
	Upkeep of churchyard - general	711.90			367.88	1,079.78	423.40
	Upkeep of churchyard - Tolleshunt Knights				80.00	80.00	1,900.00
	<i>Extension expenses:</i>						
	Heat, light, water and insurance				13,435.91	13,435.91	13,281.36
	Maintenance				1,636.77	1,636.77	1,819.17
	Cleaning wages				3,363.28	3,363.28	2,837.47
	Cleaning materials				1,212.94	1,212.94	926.30
	Equipment				1,629.29	1,629.29	583.97
	Telephone				827.77	827.77	762.40
	Sunday School & youth				-	-	29.99
	Christmas tree				-	-	160.00
	Professional fees				165.00	165.00	35.00
	Miscellaneous expenses				1,988.14	1,988.14	2,575.39
	Books and publications				670.34	670.34	294.89
	<i>Missionary and charitable giving:</i>						
	Church overseas						
	- Bishop's Lent Appeal				22.92	22.92	-
	Relief and development agencies						
	- Christian Aid Gaza Appeal (Special collection)				120.00	120.00	-
	Home missions and other Church societies and organisations						
	- TYPO				1,500.00	1,500.00	1,250.00
	- Bishops Discretionary fund					-	236.92
	- LMDC Charity (Special collection)				254.28	254.28	-
	- Children's Society (Christingle collection)				92.90	92.90	38.72
	Secular charities						
	- Little Haven Children's Hospice				118.77	118.77	184.57
	<i>Church management and administration</i>						
	Bank charges				121.13	121.13	119.27
	Administrator costs				9,987.58	9,987.58	9,311.40
	Postage, stationery and printing			45.03	2,602.49	2,647.52	2,164.19
	Gifts				9.95	9.95	40.00
	Memorial plaques				491.64	491.64	629.38
	Other telephone expenses				30.00	30.00	30.00
		711.90	-	11,933.25	123,900.13	136,545.28	114,600.05
3(b)	Costs of generating funds						
	FoSL event costs		2,019.89			2,019.89	1,519.69
		-	2,019.89	-	-	2,019.89	1,519.69
Total payments		711.90	2,019.89	11,933.25	123,900.13	138,565.17	116,119.74

PARISH OF TIPTREE WITH TOLLESHUNT KNIGHTS AND GREAT BRAXTED

(Formerly Parish Of Tolleshunt Knights with Tiptree)

NOTES TO THE FINANCIAL STATEMENTS - continued

For the year ended 31 December 2024

4 Restricted funds

	Tawell Legacy £	Organ Fund £	Cathcart Legacy £	Other £	TOTAL FUNDS		
					2024 £	2023 £	
Restricted Funds Receipts							
<i>Voluntary income</i>							
Legacy			10,000.00		10,000.00		-
	-	-	10,000.00	-	10,000.00		-
Total Receipts	-	-	10,000.00	-	10,000.00		-
Restricted Funds Payments							
<i>Church activities</i>							
Churchyard	711.90				711.90		-
	711.90	-	-	-	711.90		-
Total payments	711.90	-	-	-	711.90		-
Excess of receipts over payments/(payments over receipts)	(711.90)	-	10,000.00	-	9,288.10		-
Cash and bank accounts at 1 January 2024	825.00	1,097.00		1,092.88	3,014.88	3,014.88	12,571.88
Cash and bank accounts at 31 December 2024	113.10	1,097.00	10,000.00	1,092.88	12,302.98	3,014.88	2146.88
Choir				300.00		-	
Hymn books				196.10			
Sanctuary robes				138.78			
Ministry fund				458.00			
				1,092.88			

Restricted Funds

The restricted funds shown above and their restrictions are:

Tawell Legacy

This fund represents a legacy left to the Rector and Churchwardens of St. Luke's by the late Mrs P E Tawell for the maintenance of the Church and graveyard with the wish that the graves and gravestones of herself and her family are kept in good order.

Organ Fund

This fund represents donations given for maintenance of the organ.

Cathcart Legacy

This represents a legacy left by the late K Cathcart to be used on the Church building.

Other

This represents sundry small restricted fund balances held from time to time.

Hymn Books

This fund represents monies raised towards the replacement of the hymn book used in services.

Sanctuary robes

This fund represents monies raised towards the replacement of robes for Servers.

Choir

This represents money left to the choir in a legacy.

Ministry Fund

This fund represents monies arising from the retirement of J Leaworthy and which are to be used to provide grants for those undertaking further study for ministry.

PARISH OF TIPTREE WITH TOLLESHUNT KNIGHTS AND GREAT BRAXTEC
(Formerly Parish Of Tolleshunt Knights with Tiptree)
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2024

5 General Fund		2024	2023
		£	£
The general fund is made up of the following:			
- General fund	5(a)	(63,489.45)	(47,516.98)
- Great Braxted general fund	5(o)	2,657.24	
Funds designated by the PCC			
- Spooner legacy	5(b)	1,185.40	1,185.40
- Tabner legacy	5(d)	2,812.94	2,812.94
- Remembrance fund	5(c)	4,078.25	3,474.89
- Organ fund	5(e)	30,000.00	30,000.00
- Everitt legacy	5(f)	33,078.53	34,578.53
- Wilkinson legacy	5(g)	-	500.00
- East Legacy	5(h)	-	500.00
- Sorrell Legacy	5(i)	1,000.00	1,000.00
- Taylor Legacy	5(j)	17,301.66	17,301.66
- Butler Legacy	5(k)	1,195.62	1,195.62
- Roof fund	5(l)	81,598.50	81,598.50
- Rector Discretionary Fund	5(m)	5,000.00	5,000.00
- Musical Events	5(n)	5,000.00	5,000.00
- Hylands legacy	5(p)	1,000.00	-
		<u>122,418.69</u>	<u>136,630.56</u>
a) <i>General fund</i>			
Balance brought forward		(47,516.98)	(43,740.04)
Excess of receipts over payments/(payments over receipts) for year		(16,869.11)	(3,682.98)
Transfer (to)/from Hylands legacy		(1,000.00)	-
Transfer (to)/from Everitt legacy		1,500.00	-
Transfer (to)/from East legacy		500.00	-
Transfer (to)/from Wilkinson legacy		500.00	-
Transfer (to)/from Remembrance fund		(603.36)	(93.96)
Balance carried forward		<u>(63,489.45)</u>	<u>(47,516.98)</u>
b) <i>Spooner legacy</i>			
Balance brought forward		1,185.40	1,185.40
Transfer from/(to) general fund		-	-
Balance carried forward		<u>1,185.40</u>	<u>1,185.40</u>
c) <i>Remembrance fund</i>			
Balance brought forward		3,474.89	3,380.93
Transfer from/(to) general fund		603.36	93.96
Balance carried forward		<u>4,078.25</u>	<u>3,474.89</u>
d) <i>Tabner Legacy</i>			
Balance brought forward		2,812.94	2,812.94
Transfer from/(to) general fund		-	-
Balance carried forward		<u>2,812.94</u>	<u>2,812.94</u>
e) <i>Organ Fund</i>			
Balance brought forward		30,000.00	30,000.00
Transfer from General Fund re Weaver Legacy		-	-
Balance carried forward		<u>30,000.00</u>	<u>30,000.00</u>
f) <i>Everitt Legacy</i>			
Balance brought forward		34,578.53	34,578.53
Transfer (to)/from general fund - Extension blinds		(1,500.00)	-
Balance carried forward		<u>33,078.53</u>	<u>34,578.53</u>

PARISH OF TIPTREE WITH TOLLESHUNT KNIGHTS AND GREAT BRAXTED
(Formerly Parish Of Tolleshunt Knights with Tiptree)
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2024

5 General Fund (continued)	2024	2023
	£	£
g) <i>Wilkinson Legacy</i>		
Balance brought forward	500.00	500.00
Transfer (to)/from general fund - outside lights	(500.00)	-
Balance carried forward	<u>-</u>	<u>500.00</u>
h) <i>East Legacy</i>		
Balance brought forward	500.00	500.00
Transfer (to)/from general fund - outside lights	(500.00)	-
Balance carried forward	<u>-</u>	<u>500.00</u>
i) <i>Sorrell Legacy</i>		
Balance brought forward	1,000.00	1,000.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>1,000.00</u>	<u>1,000.00</u>
j) <i>Taylor Legacy</i>		
Balance brought forward	17,301.66	17,301.66
Transfer (to)/from general fund	-	-
Balance carried forward	<u>17,301.66</u>	<u>17,301.66</u>
k) <i>Butler Legacy</i>		
Balance brought forward	1,195.62	1,195.62
Transfer (to)/from general fund	-	-
Balance carried forward	<u>1,195.62</u>	<u>1,195.62</u>
l) <i>Roof Fund</i>		
Balance brought forward	81,598.50	81,598.50
Transfer (to)/from general fund	-	-
Balance carried forward	<u>81,598.50</u>	<u>81,598.50</u>
m) <i>Rector Discretionary Fund</i>		
Balance brought forward	5,000.00	5,000.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>5,000.00</u>	<u>5,000.00</u>
n) <i>Musical Events</i>		
Balance brought forward	5,000.00	5,000.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>5,000.00</u>	<u>5,000.00</u>
o) <i>Great Braxted General Fund</i>		
Balance introduced 1 January 2024	2,664.81	
Excess of receipts over payments/(payments over receipts) for year	(7.57)	
Balance carried forward	<u>2,657.24</u>	
p) <i>Hylands Legacy</i>		
Transfer (to)/from general fund	1,000.00	
Balance carried forward	<u>1,000.00</u>	

PARISH OF TIPTREE WITH TOLLESHUNT KNIGHTS AND GREAT BRAXTEC
(Formerly Parish Of Tolleshunt Knights with Tiptree)
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2024

6 Amounts held on behalf of third parties

	2024	2023
	£	£
- Mothers and toddlers	1,150.06	774.59
- Foodbank	5,276.43	4,193.33
- Key deposits	140.00	140.00
- Diocese of Chelmsford	504.00	454.00
- Witham Deanery MOF Grant	22,674.00	-
	<u>29,744.49</u>	<u>5,561.92</u>

7 Restricted income

The PCC receives certain income on the understanding that it is used towards the maintenance of the Churchyard and in the case of legacies the graves of the legatees. These amounts during the year were:

	2024	2023
	£	£
Income from investments held on behalf of the PCC by the Central Board of Finance from the following:		
Rose West Legacy	<u>94.13</u>	<u>92.69</u>

**Independent Examiner's Report
to the PCC of the Parish of Tiptree with Tolleshunt Knights and Great Braxted**

I report on the accounts of the PCC for the year ended 31 December 2024, which are set out on pages 4 to 12.

Respective responsibilities of the PCC and examiner

The members of the PCC are responsible for the preparation of the financial statements. The PCC members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
- To follow procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Wyncoll ACA
Willow House
110 Maldon Road
Tiptree
9 May 2025

The Parish of Tiptree with Tolleshunt Knights and Great Braxted

England & Wales - Charity number 1154944

Accounts

Parish of Tolleshunt Knights with Tiptree

**Financial Statements
of the
Parochial Church Council**

for the year ended 31 December 2023

Members of the PCC during the year

Incumbent:

Rev'd Anne-Marie Renshaw

Churchwardens:

Mrs S Gunson

Mr M Puttick

Other Members

Elected to APCM 23 April 2023

Rev'd E Barnes
Mrs W Borgartz
Mr I Calvert
Mrs J Cass
Mr C Eastbrook
Mr D Eaton
Mr P Green
Mr R Reynolds
Mrs P Vigar
Mrs D Webb
Mrs A Weston
Mr E Wilson

Elected from APCM 23 April 2023

Rev'd E Barnes
Mrs W Borgartz
Mr I Calvert
Mr C Eastbrook
Mrs L Eastbrook (From January 2024)
Rev'd C Eaton
Mr D Eaton
Rev C Newmarch (From September 2023)
Miss A Renshaw (From 11 September 2023)
Mrs P Vigar
Mrs D Webb
Mrs A Weston
Mr E Wilson

Mrs J Hornett
Mr K Hornett

Representing Great Braxted

Mrs J Hornett
Mr K Hornett
Mrs S Copsey

Deanery Synod Members

Mr M Borgartz
Mrs P Swindle

Mr M Borgartz
Mrs P Swindle
Dr H Toms - Reader

Ex Officio Members

Dr H Toms - Reader
Rev J Crompton Battersby

Dr H Toms - Reader
Rev J Crompton Battersby (to February 2024)

The attached financial statements were approved and signed by the PCC on 29 February 2024

Charity number: 1154944

Parish of Tolleshunt Knights with Tiptree

**Financial Statements
Of the
Parochial Church Council**

Annual report	1 – 3
Financial Statement – Receipts & Payments Account	4
Statement of Assets and Liabilities	5
Notes to the Financial Statements	6 – 12
Independent Examiner’s Report	13

For a report on the proceedings of the PCC and other Church activities please see the separate report booklet

**Parish of Tolleshunt Knights with Tiptree
Annual Report
Year ended 31 December 2023**

Administrative Information

St. Luke's Church is situated in the parish of Tolleshunt Knights with Tiptree and is part of the Witham Deanery in the Diocese of Chelmsford within the Church of England. The correspondence address is c/o The Rectory, Rectory Road, Tiptree, Essex.

The Parochial Church Council (PCC) is registered as a charity with the Charity Commission. The charity number is 1154944.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church members are encouraged to register on the Electoral Roll and stand for election to the PCC. Members of the PCC are either ex officio or elected at the Annual Parish Meeting. Members may be Co-opted to fill casual vacancies. The PCC members who have served from 1 January 2023 to the date of this report are shown on the front cover of this report. PCC members serve a 3 year term and one third are elected each year. Deanery Synod members are elected for 3 years. Clergy, readers and churchwardens are ex officio members.

Teams

In addition to the main PCC, there are also teams established by the PCC to look at certain matters and report back to the main PCC meeting.

Standing Committee

This is the only committee required by law. It has power to transact business of the PCC between its meetings, subject to any directions given by the Council.

Fabric Team

This team has responsibility for all aspects of the maintenance and upkeep of the Church Fabric.

Worship and Discipleship Team

This team meets to review all aspects of our worship.

Friends of St Luke's

This team has been formed to launch a Friends Group to provide resources and support to the parish by way of social & fundraising events involving the wider community.

Youth Work Team

This team coordinates our outreach to young people within the churches of Tiptree and the wider community.

Stewardship and Finance Team

This team receives regular financial updates, reviews income and expenditure and coordinates the PCC's stewardship scheme.

Objectives and activities

St. Luke's PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish of Tolleshunt Knights with Tiptree the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Luke's Church, the Churchyard and Church extension, Tiptree together with the graveyard at Tolleshunt Knights. The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. We have good links with our fellow churches in the village and with the local schools. Our extension is in regular use by both church groups and other groups from the wider community.

Achievements and performance

Church attendance

All are welcome to attend our regular services. As of May 2024 there are 117 parishioners on the Church Electoral Roll, 6 of whom are not resident within the parish. A complete revision of the electoral roll took place in 2019. The average weekly attendance at Sunday services,

**Parish of Tolleshunt Knights with Tiptree
Annual Report
Year ended 31 December 2023 – continued**

including children, is approximately 65. As well as our regular services we enable our community to celebrate and thank God at the milestones of the journey through life. Attendance over Christmas 2023 at all services, was 328. We also hosted carol services for two primary schools. The attendance at these was 464. We also host services for our village schools at Christmas and Easter and at other times throughout the year.

Review of the Year

There is a separate report booklet with reports from various groups at St. Luke's.

Throughout the year PCC Members where relevant have had DBS checks. All PCC members have been encouraged to complete the basic safeguarding awareness course.

The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to the House of Bishops' guidance on safeguarding and vulnerable adults.

Details of PCC membership are at the front of this report. At each PCC meeting regular reports are received regarding safeguarding, finance and from the various PCC teams.

In June 2023 the PCC reviewed, and updated where necessary, the various PCC policy documents. The new Café Church had been discussed by the worship team and the PCC agreed that we should hold a Café Church every 2 months on the second Sunday. A welcome team was set up to greet people on Sunday Mornings.

In September the PCC discussed "How Village Churches Thrive – Extending a warm welcome". The aim was to identify what we do well, what could be better and other ways to welcome and encourage people into Church.

The Environment Group organised an evening where alternative methods were explored to replace using oasis in flower arranging.

Messy Church has continued to thrive.

An ongoing PCC item was the Pastoral Scheme to join the parishes of Tiptree and Great Braxted. After the various legal processes had been completed the took place at Midnight on 31st December 2023.

In their January 2024 meeting the PCC discussed the Church of England Living and Love and Faith materials which will be discussed further by the worship team.

Friends of St Luke's (FoSL) have continued to hold events such as concerts, craft fairs and a Christmas Tree festival. Some of these are a joint effort with Farleigh Hospice.

Financial review

Our total income on all funds during the year was £118,168 compared to £92,955 in 2022. Our stewardship income has increased slightly by £2,445 over 2022. This is the effect of the stewardship campaign held at the end of 2022. Our income from letting the extension was up £8,735 over 2022 to £27,447 and is a major contributor to our funds. The total received in the year to December 2021 was £8,727 so the effect of covid on our finances can easily be seen. We received a one off grant of £855 from the Diocese towards heating costs in the early part of the year. A card reader machine has been installed in the church to enable electronic donations in this increasingly cashless society.

Parish of Tolleshunt Knights with Tiptree
Annual Report
Year ended 31 December 2023 – continued

Our total expenditure for the year was £116,120 (2022: £100,562). General fund expenditure was £114,600 (2022 £98,421). Our contribution to the Diocese towards the costs of providing the stipends and housing for the clergy and providing the support and infrastructure of the Diocese of £53,601 (2021: £45,540) was paid in full. New chairs with arms were ordered at a cost of £623 in August and paid for in advance. In March 2024 after much chasing and requesting a refund the company went into administration so sadly we have lost that money. The major cost over the year related to energy. In 2022 our total energy cost was £9,794. In 2023 this has more than doubled to £20,159.

The expenses of the team administrator and other direct costs are recharged to the other team parishes in proportion to their Parish share. At the end of the year £4,065 (2022 £7,192) was still owing.

The net result for the year is an excess of receipts over payments of £2,048 over all funds of which unrestricted funds showed an excess of payments over receipts of £3,682. The total of unrestricted general funds carried forward is £136,630.

Taking everything into consideration, the result of a deficit on unrestricted funds of £3,682 is far better than expected at the start of the year. Taking into account that we are owed £4,065 for team refunds we have just about broken even.

Reserves policy

It is the policy of the PCC to maintain a balance on unrestricted funds (if possible) which equates to approximately 6 months unrestricted payments to cover emergency situations which may arise from time to time. The balance of £136,631, which includes designated funds meets this target.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the vibrant community it is, and who work behind the scenes to maintain the fabric of the church, provide administrative support and do all the unseen jobs that need to be done.

Approved by the PCC on 29 February 2024 and signed on their behalf.

Rev'd A L Renshaw
Chairman
12 May 2024

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

Receipts & Payments Account	Note	Restricted funds (note 4) £	Friend's of St. Luke's £	unrestricted funds £	TOTAL FUNDS	
					2023 £	2022 £
Receipts						
<i>Voluntary income</i>	2(a)	-	330.60	57,591.40	57,922.00	52,353.13
<i>Church activities</i>	2(b)	-	-	8,947.16	8,947.16	8,994.65
<i>Activities for generating funds</i>	2(c)	-	6,920.44	30,190.95	37,111.39	23,502.29
<i>Income from investments</i>	2(d)	-	-	1,235.15	1,235.15	392.97
<i>Other incoming resources</i>	2(e)	-	-	12,952.41	12,952.41	7,711.87
Total receipts		-	7,251.04	110,917.07	118,168.11	92,954.91
Payments						
<i>Church activities</i>	3(a)	-	-	114,600.05	114,600.05	100,350.12
<i>Cost of generating funds</i>	3(b)	-	1,519.69	-	1,519.69	212.86
Total payments		-	1,519.69	114,600.05	116,119.74	100,562.98
Excess of receipts over payments / (payments over receipts)		-	5,731.35	(3,682.98)	2,048.37	(7,608.07)
Cash and bank current/deposit accounts at 1 January 2022		3,014.88	(6,739.36)	140,313.54	136,589.06	144,197.13
Cash and bank current/deposit accounts at 31 December 2022		3,014.88	(1,008.01)	136,630.56	138,637.43	136,589.06

2022	2022	2021	2022	2021
Receipts	£	£	£	£
<i>Voluntary income</i>	1,928.96	312.00	50,112.17	52,353.13
<i>Church activities</i>	-	-	8,994.65	8,994.65
<i>Activities for generating funds</i>	-	3,003.48	20,498.81	23,502.29
<i>Income from investments</i>	-	-	392.97	392.97
<i>Other incoming resources</i>	-	-	7,711.87	7,711.87
Total receipts	1,928.96	3,315.48	87,710.47	92,954.91
Payments				
<i>Church activities</i>	1,928.96	-	98,421.16	100,350.12
<i>Cost of generating funds</i>	-	212.86	-	212.86
Total payments	1,928.96	212.86	98,421.16	100,562.98
Excess of receipts over Transfer	-	3,102.62	(10,710.69)	(7,608.07)
Cash and bank current/deposit accounts at 1 January 2021	3,014.88	(9,841.98)	151,024.23	144,197.13
Cash and bank current/deposit accounts at 31 December 2021	3,014.88	(6,739.36)	140,313.54	144,197.13

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2023

	General Fund £	Restricted Funds £	Friend's of St. Luke's £	Third Parties £	Totals	
					2023 £	2022 £
Monetary assets						
Cash in hand	890.00		-		890.00	830.00
Cash at bank						
- Current account	39,892.66	3,014.88	(1,008.01)	5,561.92	47,461.45	59,323.61
- No 2 current account	10,815.88				10,815.88	25,006.85
- 60 Day Notice Account	50,000.00				50,000.00	50,000.00
- Organ Fund High Interest Account	30,136.52				30,136.52	4.30
- Spooner Legacy High Interest Account	1,420.61				1,420.61	1,405.96
- Remembrance Account	3,474.89				3,474.89	3,380.93
Total of cash and bank	<u>136,630.56</u>	<u>3,014.88</u>	<u>(1,008.01)</u>	<u>5,561.92</u>	<u>144,199.35</u>	<u>139,951.65</u>
2022	140,313.54	3,014.88	(6,739.36)	3,362.59		139,951.65

Church furnishings are included in the Inventory and vested in the wardens on special trust

Debtors

The following costs included in expenses were due for reimbursement from other parishes in the team

Clergy expenses and administrator costs					<u>4,065.22</u>	<u>7,191.79</u>
-----------------------------------------	--	--	--	--	-----------------	-----------------

Liabilities

The following expenses which were incurred in 2022 were paid in 2023

Organists fees					670.00	490.00
Clergy expenses					250.08	103.21
					<u>920.08</u>	<u>593.21</u>

Assets

Investments and funds held by the Diocese:

Capital and income accounts:

Rev R S N Lees Fund:

Capital and Income reinvested:

71.42 shares held - value at 31 December 2023					1,614.49	1,434.31
-----------------------------------------------	--	--	--	--	----------	----------

Rose West Legacy

Capital: 150 shares - value at 31 December 2023					<u>3,390.80</u>	<u>3,099.21</u>
					<u>5,005.29</u>	<u>4,533.52</u>

The financial statements were approved by the PCC on 29 February 2024 and signed on their behalf

Revd A L Renshaw
PCC Chairman

M D Borgartz
Treasurer

1 ACCOUNTING POLICIES

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.

Funds

General funds represent the funds of the PCC that are not subject to any special restriction regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.

Where money has been received which has restrictions on how it may be spent, this is identified as a restricted fund and the reasons for the restriction noted. The bank balances in respect of these funds are shown separately.

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

Statement of Assets and Liabilities

The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities:

- Movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal.
- Land and buildings held on behalf of the PCC.
- Other fixtures, fittings and office equipment where the PCC is free to dispose of such assets without faculty and where the original cost exceeded £1000.

The following assets are recognised and a monetary value given as part of the description in the Statement of Assets and Liabilities:

- Amounts owing to The PCC.
- Legacies where formal notification of entitlement and amount has been received at 31 December by the PCC.
- Investments held beneficially by the PCC.

Closing bank balances as shown in the receipts and payments account.

The following liabilities are recognised in the Statement of Assets and Liabilities

- Any loans or overdrafts advanced to the PCC
- Creditors for goods and services where the supply has been received at 31 December.

Legacies

The PCC regards all legacies left to St Luke's Church as a gift to be gratefully received and wisely used. When a legacy is given for a specific purpose the PCC are required to use the legacy for this purpose. Where no restriction is placed on a legacy the money will be put into a designated fund within the General Fund of the PCC accounts to be used for a specific purpose or purposes. This purpose will be decided by the PCC following recommendations from the Finance and Stewardship Team or the Standing Committee.

- 2 The expenses paid to clergy may include a small immaterial proportion, which relates to their function as PCC members. PCC members receive reimbursement of certain legitimate expenses incurred. No PCC member receives any payment as a direct result of their being on the PCC. C Eastbrook (deputy churchwarden) receives fees from the PCC in respect of

his duties as organist. The fees are set independently by the PCC in line with recommended fees from the Royal School of Church Music.

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2023

3	Payments	Restricted	Friend's of St. Luke's	Unrestricted funds	TOTAL FUNDS	
		Funds (note 4)			2023	2022
		£	£	£	£	£
3(a) Church Activities						
	Diocesan family purse			53,610.00	53,610.00	45,540.00
	<i>Clergy expenses:</i>					
	Rector travel			979.55	979.55	1,149.10
	Curate travel			2,614.39	2,614.39	507.09
	Rector telephone			352.80	352.80	385.75
	Curate telephone			747.36	747.36	-
	<i>Church expenses:</i>					
	Heat, light, water and insurance			10,752.18	10,752.18	5,654.05
	Maintenance & equipment			1,789.89	1,789.89	2,342.25
	Altar services			1,080.02	1,080.02	540.83
	Music, choir and organists			3,040.07	3,040.07	5,681.58
	Upkeep of churchyard - general			423.40	423.40	3,740.53
	Upkeep of churchyard - Tolleshunt Knights			1,900.00	1,900.00	-
	<i>Extension expenses:</i>					
	Heat, light, water and insurance			13,281.36	13,281.36	7,859.58
	Maintenance			1,819.17	1,819.17	2,342.75
	Cleaning wages			2,837.47	2,837.47	2,379.68
	Cleaning materials			926.30	926.30	829.97
	Equipment			583.97	583.97	2,581.91
	Telephone			762.40	762.40	779.21
	Sunday School & youth			29.99	29.99	-
	Christmas tree			160.00	160.00	270.00
	Professional fees			35.00	35.00	35.00
	Miscellaneous expenses			2,575.39	2,575.39	1,910.16
	Books and publications			294.89	294.89	373.40
	<i>Missionary and charitable giving:</i>					
	Home missions and other Church societies and organisations					
	- TYPO			1,250.00	1,250.00	2,000.00
	- Bishops Discretionary fund			236.92	236.92	-
	- Children's Society (Christingle collection)			38.72	38.72	47.50
	Secular charities					
	- Little Haven Children's Hospice			184.57	184.57	188.85
	<i>Church management and administration</i>					
	Bank charges			119.27	119.27	133.51
	Administrator costs			9,311.40	9,311.40	8,825.00
	Postage, stationery and printing			2,164.19	2,164.19	2,167.03
	Gifts			40.00	40.00	40.39
	Training costs			-	-	45.00
	Memorial plaques			629.38	629.38	500.00
	Other telephone expenses			30.00	30.00	-
	Sundry costs		-	-	-	1,500.00
				<u>-</u>	<u>-</u>	<u>114,600.05</u>
						<u>114,600.05</u>
						<u>100,350.12</u>
3(b) Costs of generating funds						
	FoSL event costs		1,519.69		1,519.69	212.86
			<u>1,519.69</u>	<u>-</u>	<u>1,519.69</u>	<u>212.86</u>
Total payments			<u>1,519.69</u>	<u>114,600.05</u>	<u>116,119.74</u>	<u>100,562.98</u>

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
 NOTES TO THE FINANCIAL STATEMENTS - continued
 For the year ended 31 December 2023

4 Restricted funds

	Tawell Legacy £	Organ Fund £	Ministry fund £	Other £	TOTAL FUNDS	
					2023 £	2022 £
Restricted Funds Receipts						
<i>Voluntary income</i>						
Grants					-	-
Donations, appeals etc.					-	1,928.96
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,928.96</u>
Total Receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,928.96</u>
Restricted Funds Payments						
<i>Church activities</i>						
Church expenses:						
Maintenance & equipment					-	1,634.00
Extension - new equipment					-	194.96
Christmas tree					-	100.00
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,928.96</u>
Total payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,928.96</u>
Excess of receipts over payments/(payments over receipts)	-	-	-	-	-	-
Cash and bank accounts at 1 January 2022	825.00	1,097.00	458.00	634.88	3,014.88	3,014.88
Cash and bank accounts at 31 December 2022	<u>825.00</u>	<u>1,097.00</u>	<u>458.00</u>	<u>634.88</u>	<u>3,014.88</u>	<u>3,014.88</u>
Choir				300.00	-	
Hymn books				196.10		
Sanctuary robes				138.78		
				<u>634.88</u>		

Restricted Funds

The restricted funds shown above and their restrictions are:

Tawell Legacy

This fund represents a legacy left to the Rector and Churchwardens of St. Luke's by the late Mrs P E Tawell for the maintenance of the Church and graveyard with the wish that the graves and gravestones of herself and her family are kept in good order.

Organ Fund

This fund represents donations given for maintenance of the organ.

Ministry Fund

This fund represents monies arising from the retirement of J Leaworthy and which are to be used to provide grants for those undertaking further study for ministry.

Other

This represents sundry small restricted fund balances held from time to time.

Hymn Books

This fund represents monies raised towards the replacement of the hymn book used in services.

Sanctuary robes

This fund represents monies raised towards the replacement of robes for Servers.

Choir

This represents money left to the choir in a legacy.

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2023

5 General Fund

		2023	2022
		£	£
The general fund is made up of the following:			
- General fund	5(a)	(47,516.98)	(43,740.04)
Funds designated by the PCC			
- Spooner legacy	5(b)	1,185.40	1,185.40
- Tabner legacy	5(d)	2,812.94	2,812.94
- Remembrance fund	5(c)	3,474.89	3,380.93
- Organ fund	5(e)	30,000.00	30,000.00
- Everitt legacy	5(f)	34,578.53	34,578.53
- Wilkinson legacy	5(g)	500.00	500.00
- East Legacy	5(h)	500.00	500.00
- Sorrell Legacy	5(i)	1,000.00	1,000.00
- Taylor Legacy	5(j)	17,301.66	17,301.66
- Butler Legacy	5(k)	1,195.62	1,195.62
- Roof fund	5(l)	81,598.50	81,598.50
- Rector Discretionary Fund	5(m)	5,000.00	5,000.00
- Musical Events	5(n)	5,000.00	5,000.00
		<u>136,630.56</u>	<u>140,313.54</u>
a) General fund			
Balance brought forward		(43,740.04)	(35,181.31)
Excess of receipts over payments/(payments over receipts) for year		(3,682.98)	(10,710.69)
Transfer (to)/from Remembrance fund		(93.96)	(175.00)
Transfer (to)/from Everitt legacy			2,326.96
Transfers re Weaver Legacy		-	-
Balance carried forward		<u>(47,516.98)</u>	<u>(43,740.04)</u>
b) Spooner legacy			
Balance brought forward		1,185.40	1,185.40
Transfer from/(to) general fund		-	-
Balance carried forward		<u>1,185.40</u>	<u>1,185.40</u>
c) Remembrance fund			
Balance brought forward		3,380.93	3,205.93
Transfer from/(to) general fund		93.96	175.00
Balance carried forward		<u>3,474.89</u>	<u>3,380.93</u>
d) Tabner Legacy			
Balance brought forward		2,812.94	2,812.94
Transfer from/(to) general fund		-	-
Balance carried forward		<u>2,812.94</u>	<u>2,812.94</u>
e) Organ Fund			
Balance brought forward		30,000.00	30,000.00
Transfer from General Fund re Weaver Legacy		-	-
Balance carried forward		<u>30,000.00</u>	<u>30,000.00</u>
f) Everitt Legacy			
Balance brought forward		34,578.53	36,905.49
Transfer (to)/from general fund		-	(2,326.96)
Balance carried forward		<u>34,578.53</u>	<u>34,578.53</u>

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2023

5 General Fund (continued)	2023	2022
	£	£
g) <i>Wilkinson Legacy</i>		
Balance brought forward	500.00	500.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>500.00</u>	<u>500.00</u>
h) <i>East Legacy</i>		
Balance brought forward	500.00	500.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>500.00</u>	<u>500.00</u>
i) <i>Sorrell Legacy</i>		
Balance brought forward	1,000.00	1,000.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>1,000.00</u>	<u>1,000.00</u>
j) <i>Taylor Legacy</i>		
Balance brought forward	17,301.66	17,301.66
Transfer (to)/from general fund	-	-
Balance carried forward	<u>17,301.66</u>	<u>17,301.66</u>
k) <i>Butler Legacy</i>		
Balance brought forward	1,195.62	1,195.62
Transfer (to)/from general fund	-	-
Balance carried forward	<u>1,195.62</u>	<u>1,195.62</u>
l) <i>Roof Fund</i>		
Balance brought forward	81,598.50	81,598.50
Transfer (to)/from general fund	-	-
Balance carried forward	<u>81,598.50</u>	<u>81,598.50</u>
m) <i>Rector Discretionary Fund</i>		
Balance brought forward	5,000.00	5,000.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>5,000.00</u>	<u>5,000.00</u>
n) <i>Musical Events</i>		
Balance brought forward	5,000.00	5,000.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>5,000.00</u>	<u>5,000.00</u>

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2023

6 Amounts held on behalf of third parties

	2023	2022
	£	£
- Mothers and toddlers	774.59	545.26
- Foodbank	4,193.33	2,537.33
- Key deposits	140.00	140.00
- Diocese of Chelmsford	454.00	140.00
- Others	-	-
	<u>5,561.92</u>	<u>3,362.59</u>

7 Restricted income

The PCC receives certain income on the understanding that it is used towards the maintenance of the Churchyard and in the case of legacies the graves of the legatees. These amounts during the year were:

	2023	2022
	£	£
Income from investments held on behalf of the PCC by the Central Board of Finance from the following:		
Rose West Legacy	92.69	92.17
Grant from The Commonwealth Graves Commission	-	30.00
	<u> </u>	<u> </u>

**Independent Examiner's Report
to the PCC of the Parish of Tolleshunt Knights with Tiptree**

I report on the accounts of the PCC for the year ended 31 December 2023, which are set out on pages 4 to 12.

Respective responsibilities of the PCC and examiner

The members of the PCC are responsible for the preparation of the financial statements. The PCC members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
- To follow procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Wyncoll ACA
Willow House
110 Maldon Road
Tiptree
9 May 2024

The Parish of Tiptree with Tolleshunt Knights and Great Braxted

England & Wales - Charity number 1154944

Accounts

Parish of Tolleshunt Knights with Tiptree

**Financial Statements
of the
Parochial Church Council**

for the year ended 31 December 2022

Members of the PCC during the year

Incumbent:

Rev'd Anne-Marie Renshaw

Churchwardens:

Mr I Calvert (to 8 May 2022)

Mrs S Gunson (from 8 May 2022)

Mr M Puttick

Other Members

Elected to APCM 8 May 2022

Rev E Barnes
Mrs W Borgartz
Mrs J Cass
Mr C Eastbrook
Mr P Green
Mrs S Gunson
Mr R Reynolds
Mrs P Vigar
Mrs A Weston
Mr E Wilson

Elected from APCM 8 May 2022

Rev E Barnes
Mrs W Borgartz
Mr I Calvert
Mrs J Cass
Mr C Eastbrook
Mr D Eaton
Mr P Green
Mr R Reynolds
Mrs P Vigar
Mrs D Webb
Mrs A Weston
Mr E Wilson

Mrs J Hornett (representing Great Braxted)

Mr K Hornett (representing Great Braxted)

Deanery Synod Members

Mr M Borgartz
Mrs P Swindle

Mr M Borgartz
Mrs P Swindle

Ex Officio Members

Dr H Toms - Reader

Dr H Toms - Reader

The attached financial statements were approved and signed by the PCC on 2 March 2023

Charity number: 1154944

Parish of Tolleshunt Knights with Tiptree

**Financial Statements
Of the
Parochial Church Council**

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Financial Statement – Receipts & Payments Account	4
Statement of Assets and Liabilities	5
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For a report on the proceedings of the PCC and other Church activities please see the separate report booklet

**Parish of Tolleshunt Knights with Tiptree
Annual Report
Year ended 31 December 2022**

Administrative Information

St. Luke's Church is situated in the parish of Tolleshunt Knights with Tiptree and is part of the Witham Deanery in the Diocese of Chelmsford within the Church of England. The correspondence address is c/o The Rectory, Rectory Road, Tiptree, Essex.

The Parochial Church Council (PCC) is registered as a charity with the Charity Commission. The charity number is 1154944.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church members are encouraged to register on the Electoral Roll and stand for election to the PCC. Members of the PCC are either ex officio or elected at the Annual Parish Meeting. Members may be Co-opted to fill casual vacancies. The PCC members who have served from 1 January 2022 to the date of this report are shown on the front cover of this report. PCC members serve a 3 year term and one third are elected each year. Deanery Synod members are elected for 3 years. Clergy, readers and churchwardens are ex officio members.

Teams

In addition to the main PCC, there are also teams established by the PCC to look at certain matters and report back to the main PCC meeting.

Standing Committee

This is the only committee required by law. It has power to transact business of the PCC between its meetings, subject to any directions given by the Council.

Fabric Team

This team has responsibility for all aspects of the maintenance and upkeep of the Church Fabric.

Worship and Discipleship Team

This team meets to review all aspects of our worship.

Friends of St Luke's

This team has been formed to launch a Friends Group to provide resources and support to the parish by way of social & fundraising events involving the wider community.

Youth Work Team

This team coordinates our outreach to young people within the churches of Tiptree and the wider community.

Stewardship and Finance Team

This team receives regular financial updates, reviews income and expenditure and coordinates the PCC's stewardship scheme.

Objectives and activities

St. Luke's PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish of Tolleshunt Knights with Tiptree the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Luke's Church, the Churchyard and Church extension, Tiptree together with the graveyard at Tolleshunt Knights. The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. We have good links with our fellow churches in the village and with the local schools. Our extension is in regular use by both church groups and other groups from the wider community.

Achievements and performance

Church attendance

All are welcome to attend our regular services. As of April 2023 there are 115 parishioners on the Church Electoral Roll, 5 of whom are not resident within the parish. A complete revision of the electoral roll took place in 2019. The average weekly attendance at Sunday services,

**Parish of Tolleshunt Knights with Tiptree
Annual Report
Year ended 31 December 2022 – continued**

including children, is approximately 65 although some members of the congregation are still to return post covid. As well as our regular services we enable our community to celebrate and thank God at the milestones of the journey through life. Attendance over Christmas 2022 at all services, was 268, considerably up on 2021 which was affected by Covid. We also hosted carol services for two primary schools. The attendance at these was 397 We also host services for our village schools at Christmas and Easter and at other times throughout the year.

Review of the Year

The following is a report of the proceedings of the PCC during the year. Other reports on aspects of worship at St. Luke's are in a separate booklet.

During 2022 the PCC met five times including a brief meeting after the Annual Meeting. Details of PCC membership are at the front of this report. At each meeting regular reports are received regarding safeguarding, finance and from the various PCC teams.

In February 2022 the PCC received reports from the Team Council on the preparation of the parish profile for the Team Vicar post in the Team Ministry. Discussions were also held as to how we could support the parish of Great Braxted, one of the parishes in the Team Ministry that was struggling due to falling numbers and an aging congregation. A play area for the Parents & Toddlers group was approved.

At the APCM in May a Pastoral Scheme to join the parishes of Tiptree and Great Braxted was approved. Following the APCM a short meeting was held to formally elect officers and agree meeting dates.

In June, at the first full meeting following the APCM, membership of the various PCC teams and their Terms of Reference were approved. The PCC received a report that the drains at the rear of the church extension were blocked due to damage from tree roots. It was agreed to repair the drains and this work was subsequently covered by an insurance claim. It was also agreed to replace some of the chairs in the extension as they were old and starting to become dangerous.

In September the proposed Pastoral Scheme was discussed and the proposed name chosen. Notice was received that a tree at the Tolleshunt Knights burial ground needed to be looked at as it was in a dangerous state. As it had a preservation order on it, we needed Council approval for any work to be done. The proposed 2023 Parish share scheme was discussed. There had been concern within other parishes in the team, as well at Deanery level about the calculations and a Deanery meeting of treasurers was held in October to discuss and feed back to the Diocese. It had been agreed that we would hold a stewardship campaign in 2022. This had been delayed by Covid. The meeting in September approved the format of the campaign.

In November the PCC received updates on the progress of the pastoral scheme which has now gone out for consultation. Permission had been obtained to do the necessary work on the Tolleshunt Knights tree and quotes were being obtained. In November, Jackson Crompton-Battersby was licensed by Bishop Guli as the new Team Vicar based at Layer de la Haye in the Team Ministry.

During the year there was some initial concern that Messy Church was struggling due to lower numbers post covid. This now seems to be resolving itself and attendance is now slightly higher than pre covid.

Friends of St Luke's (FoSL) have continued to hold events such as concerts, craft fairs and a Christmas Tree festival. Some of these are a joint effort with Farleigh Hospice.

Parish of Tolleshunt Knights with Tiptree
Annual Report
Year ended 31 December 2022 – continued

Financial review

Our total income on all funds during the year was £92,955 compared to £166,297 in 2021. 2021 included the proceeds from a sale of land of £93,000. Our stewardship income is virtually the same as 2021. The effects of the stewardship campaign held at the end of 2022 will be seen in 2023. Our income from letting the extension was up £10,000 over 2021 as more groups started back and the extension was available for much more of the year.

Our total expenditure for the year was £100,562 (2021: £90,505). General fund expenditure was £98,421 (2021 £88,445). Our contribution to the Diocese towards the costs of providing the stipends and housing for the clergy and providing the support and infrastructure of the Diocese of £45,540 (2021: £46,751) was paid in full.

The expenses of the team administrator and other direct costs are recharged to the other team parishes in proportion to their Parish share. At the end of the year £7,192 (2021 £6,644) was still owing.

The net result for the year is an excess of payments over receipts of £7,608 over all funds of which unrestricted funds showed an excess of payments over receipts of £10,710. The total of unrestricted general funds carried forward is £140,314.

The accounts reflect the continuing recovery from the impact of Covid19 on church activities. Positively, our stewardship giving appears to have held up, fundraising has recommenced and we are able to receive fees for weddings and extension lettings.

Reserves policy

It is the policy of the PCC to maintain a balance on unrestricted funds (if possible) which equates to approximately 6 months unrestricted payments to cover emergency situations which may arise from time to time. The balance of £140,314, which includes designated funds meets this target.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the vibrant community it is, and who work behind the scenes to maintain the fabric of the church, provide administrative support and do all the unseen jobs that need to be done.

Approved by the PCC on 2 March 2023 and signed on their behalf.

Rev'd A L Renshaw
Chairman
23 April 2023

**PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022**

Receipts & Payments Account	Note	Restricted funds	Friend's of	unrestricted	TOTAL FUNDS	
		(note 4)	St. Luke's	funds	2022	2021
		£	£	£	£	£
Receipts						
<i>Voluntary income</i>	2(a)	1,928.96	312.00	50,112.17	52,353.13	50,451.60
<i>Church activities</i>	2(b)	-	-	8,994.65	8,994.65	5,564.95
<i>Activities for generating funds</i>	2(c)	-	3,003.48	20,498.81	23,502.29	10,720.69
<i>Income from investments</i>	2(d)	-	-	392.97	392.97	384.35
<i>Other incoming resources</i>	2(e)	-	-	7,711.87	7,711.87	99,175.02
Total receipts		<u>1,928.96</u>	<u>3,315.48</u>	<u>87,710.47</u>	<u>92,954.91</u>	<u>166,296.61</u>
Payments						
<i>Church activities</i>	3(a)	1,928.96	-	98,421.16	100,350.12	90,504.57
<i>Cost of generating funds</i>	3(b)	-	212.86	-	212.86	-
Total payments		<u>1,928.96</u>	<u>212.86</u>	<u>98,421.16</u>	<u>100,562.98</u>	<u>90,504.57</u>
Excess of receipts over payments / (payments over receipts)		-	3,102.62	(10,710.69)	(7,608.07)	75,792.04
Cash and bank current/deposit accounts at 1 January 2022		3,014.88	(9,841.98)	151,024.23	144,197.13	68,405.09
Cash and bank current/deposit accounts at 31 December 2022		<u>3,014.88</u>	<u>(6,739.36)</u>	<u>140,313.54</u>	<u>136,589.06</u>	<u>144,197.13</u>

2021				2021	2020
Receipts	£	£	£	£	£
<i>Voluntary income</i>	815.00	336.00	49,300.60	50,451.60	88,358.75
<i>Church activities</i>	-	-	5,564.95	5,564.95	101,093.60
<i>Activities for generating funds</i>	-	1,563.81	9,156.88	10,720.69	9,287.60
<i>Income from investments</i>	-	-	384.35	384.35	571.50
<i>Other incoming resources</i>	-	-	99,175.02	99,175.02	3,870.52
Total receipts	<u>815.00</u>	<u>1,899.81</u>	<u>163,581.80</u>	<u>166,296.61</u>	<u>203,181.97</u>
Payments					
<i>Church activities</i>	2,060.00	-	88,444.57	90,504.57	253,258.75
<i>Cost of generating funds</i>	-	-	-	-	200.30
Total payments	<u>2,060.00</u>	<u>-</u>	<u>88,444.57</u>	<u>90,504.57</u>	<u>253,459.05</u>
Excess of receipts over	<u>(1,245.00)</u>	<u>1,899.81</u>	<u>75,137.23</u>	<u>75,792.04</u>	<u>(50,277.08)</u>
Transfer	-	-	-	-	-
Cash and bank current/deposit accounts at 1 January 2021	4,259.88	(11,741.79)	75,887.00	68,405.09	118,682.17
Cash and bank current/deposit accounts at 31 December 2021	<u>3,014.88</u>	<u>(9,841.98)</u>	<u>151,024.23</u>	<u>144,197.13</u>	<u>68,405.09</u>

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2022

	General Fund £	Restricted Funds £	Friend's of St. Luke's £	Third Parties £	Totals	
					2022 £	2021 £
Monetary assets						
Cash in hand	830.00		-		830.00	835.00
Cash at bank						
- Current account	59,685.50	3,014.88	(6,739.36)	3,362.59	59,323.61	80,301.33
- No 2 current account	25,006.85				25,006.85	11,932.44
- 60 Day Notice Account	50,000.00				50,000.00	50,000.00
- Organ Fund High Interest Account	4.30				4.30	4.30
- Spooner Legacy High Interest Account	1,405.96				1,405.96	1,405.85
- Remembrance Account	3,380.93				3,380.93	3,205.93
Total of cash and bank	<u>140,313.54</u>	<u>3,014.88</u>	<u>(6,739.36)</u>	<u>3,362.59</u>	<u>139,951.65</u>	<u>147,684.85</u>
2021	151,024.23	3,014.88	(9,841.98)	3,487.72		147,684.85

Church furnishings are included in the Inventory and vested in the wardens on special trust

Debtors

The following costs included in expenses were due for reimbursement from other parishes in the team

Clergy expenses and administrator costs					<u>7,191.79</u>	<u>6,644.10</u>
-----------------------------------------	--	--	--	--	-----------------	-----------------

Liabilities

The following expenses which were incurred in 2022 were paid in 2023

Organists fees					490.00	515.00
Clergy expenses					103.21	151.46
					<u>593.21</u>	<u>666.46</u>

Assets

Investments and funds held by the Diocese:

Capital and income accounts:

Rev R S N Lees Fund:

Capital and Income reinvested:

69.42 shares held - value at 31 December 2022					1,434.31	1,580.02
-----------------------------------------------	--	--	--	--	----------	----------

Rose West Legacy

Capital: 150 shares - value at 31 December 2022					<u>3,099.21</u>	<u>3,512.72</u>
					<u>4,533.52</u>	<u>5,092.74</u>

The financial statements were approved by the PCC on 2 March 2023 and signed on their behalf

Revd A L Renshaw
PCC Chairman

M D Borgartz
Treasurer

1 ACCOUNTING POLICIES

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.

Funds

General funds represent the funds of the PCC that are not subject to any special restriction regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.

Where money has been received which has restrictions on how it may be spent, this is identified as a restricted fund and the reasons for the restriction noted. The bank balances in respect of these funds are shown separately.

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

Statement of Assets and Liabilities

The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities:

- Movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal.
- Land and buildings held on behalf of the PCC.
- Other fixtures, fittings and office equipment where the PCC is free to dispose of such assets without faculty and where the original cost exceeded £1000.

The following assets are recognised and a monetary value given as part of the description in the Statement of Assets and Liabilities:

- Amounts owing to The PCC.
- Legacies where formal notification of entitlement and amount has been received at 31 December by the PCC.
- Investments held beneficially by the PCC.

Closing bank balances as shown in the receipts and payments account.

The following liabilities are recognised in the Statement of Assets and Liabilities

- Any loans or overdrafts advanced to the PCC
- Creditors for goods and services where the supply has been received at 31 December.

Legacies

The PCC regards all legacies left to St Luke's Church as a gift to be gratefully received and wisely used. When a legacy is given for a specific purpose the PCC are required to use the legacy for this purpose. Where no restriction is placed on a legacy the money will be put into a designated fund within the General Fund of the PCC accounts to be used for a specific purpose or purposes. This purpose will be decided by the PCC following recommendations from the

- 2 The expenses paid to clergy may include a small immaterial proportion, which relates to their function as PCC members. PCC members receive reimbursement of certain legitimate expenses incurred. No PCC member receives any payment as a direct result of their being on the PCC. C Eastbrook (deputy churchwarden) receives fees from the PCC in respect of his duties as organist. The fees are set independently by the PCC in line with recommended fees from the Royal School of Church Music.

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2022

2 Receipts	Restricted	Friend's of St. Luke's	Unrestricted funds	TOTAL FUNDS	
	Funds (note 4)			2022	2021
	£	£	£	£	£
2(a) Voluntary income					
Planned giving:					
Income tax recoverable on Gift Aid			5,149.50	5,149.50	6,765.55
Stewardship			38,616.00	38,616.00	38,513.00
Collections (open plate) at all services			3,082.07	3,082.07	2,675.12
Special collections			236.35	236.35	180.51
Votive candles			156.44	156.44	46.56
Wall safe - cards			15.55	15.55	30.60
Grants			230.00	230.00	230.00
Subscriptions		312.00		312.00	336.00
Donations, appeals etc.	1,928.96	-	2,626.26	4,555.22	1,674.26
	<u>1,928.96</u>	<u>312.00</u>	<u>50,112.17</u>	<u>52,353.13</u>	<u>50,451.60</u>
2(b) Church activities					
Fees			7,814.00	7,814.00	4,758.00
Memorial plaques			675.00	675.00	675.00
Heating charges			380.00	380.00	50.00
Open Door income			125.65	125.65	81.95
	<u>-</u>	<u>-</u>	<u>8,994.65</u>	<u>8,994.65</u>	<u>5,564.95</u>
2(c) Activities for generating funds					
Fund raising events:					
Beverley Brothers			-	-	367.50
Jazz evening		300.50	-	300.50	568.50
Refreshments at events		303.42		303.42	-
Sundry events				-	54.00
Ukelele evening		150.00		150.00	-
Christmas Tree Festival/Bazaar		483.50		483.50	416.81
History weekend		261.11		261.11	-
Pudding evening		162.86		162.86	-
Tabletop sale		213.35		213.35	-
Quiz night		1,128.74	-	1,128.74	157.00
Bookstall			31.00	31.00	15.00
Extension fees			18,712.25	18,712.25	8,727.50
Church hire			1,339.50	1,339.50	-
Rent			-	-	255.00
Printing income			163.76	163.76	62.43
Messy Church			172.30	172.30	16.95
Advertising Income			80.00	80.00	80.00
	<u>-</u>	<u>3,003.48</u>	<u>20,498.81</u>	<u>23,502.29</u>	<u>10,720.69</u>
2(d) Income from investments					
Dividends receivable			92.17	92.17	89.15
Interest received			300.80	300.80	295.20
	<u>-</u>	<u>-</u>	<u>392.97</u>	<u>392.97</u>	<u>384.35</u>
2(e) Other incoming resources					
Team refunds			7,288.54	7,288.54	5,709.29
Sale of land				-	93,000.00
Miscellaneous income			423.33	423.33	465.73
	<u>-</u>	<u>-</u>	<u>7,711.87</u>	<u>7,711.87</u>	<u>99,175.02</u>
Total Receipts	<u>1,928.96</u>	<u>3,315.48</u>	<u>87,710.47</u>	<u>92,954.91</u>	<u>166,296.61</u>

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
 NOTES TO THE FINANCIAL STATEMENTS - continued
 For the year ended 31 December 2022

3 Payments	Restricted	Friend's of St. Luke's	Unrestricted funds	TOTAL FUNDS	
	Funds (note 4)			2022	2021
	£	£	£	£	£
3(a) Church Activities					
Diocesan family purse			45,540.00	45,540.00	46,751.00
<i>Clergy expenses:</i>					
Rector travel			1,149.10	1,149.10	831.60
Curate travel			507.09	507.09	469.80
Rector telephone			385.75	385.75	588.49
Curate telephone			-	-	504.00
<i>Church expenses:</i>					
Heat, light, water and insurance			5,654.05	5,654.05	2,362.43
Maintenance & equipment	1,634.00		708.25	2,342.25	368.46
Altar services			540.83	540.83	303.87
Music, choir and organists			5,681.58	5,681.58	1,618.85
Upkeep of churchyard - general			3,740.53	3,740.53	1,659.99
Upkeep of churchyard - Tolleshunt Knights				-	65.00
Construction costs			-	-	(1,000.00)
<i>Extension expenses:</i>					
Heat, light, water and insurance			7,859.58	7,859.58	3,671.43
Maintenance			2,342.75	2,342.75	1,951.09
Cleaning wages			2,379.68	2,379.68	1,472.83
Cleaning materials			829.97	829.97	612.08
Equipment	194.96		2,386.95	2,581.91	3,453.98
Telephone			779.21	779.21	473.58
Christmas tree	100.00		170.00	270.00	440.00
Professional fees			35.00	35.00	9,016.16
Miscellaneous expenses			1,910.16	1,910.16	2,364.14
Books and publications			373.40	373.40	366.80
<i>Missionary and charitable giving:</i>					
Church overseas					
- Bible Society (Special collection)			-	-	59.30
Home missions and other Church societies and organisations					
- TYPO			2,000.00	2,000.00	-
- LMDC Charity			-	-	39.00
- Children's Society (Christingle collection)			47.50	47.50	-
Secular charities					
- Little Haven Children's Hospice			188.85	188.85	82.31
<i>Church management and administration</i>					
Bank charges			133.51	133.51	97.48
Administrator costs			8,825.00	8,825.00	8,568.34
Postage, stationery and printing			2,167.03	2,167.03	2,774.13
Gifts			40.39	40.39	50.43
Training costs			45.00	45.00	-
Memorial plaques			500.00	500.00	488.00
Sundry costs			-	1,500.00	-
	<u>1,928.96</u>	<u>-</u>	<u>98,421.16</u>	<u>100,350.12</u>	<u>90,504.57</u>
3(b) Costs of generating funds					
FoSL event costs		212.86		212.86	-
	<u>-</u>	<u>212.86</u>	<u>-</u>	<u>212.86</u>	<u>-</u>
Total payments	<u>1,928.96</u>	<u>212.86</u>	<u>98,421.16</u>	<u>100,562.98</u>	<u>90,504.57</u>

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
 NOTES TO THE FINANCIAL STATEMENTS - continued
 For the year ended 31 December 2022

4 Restricted funds

	Tawell Legacy £	Organ Fund £	Ministry fund £	Other £	TOTAL FUNDS	
					2022 £	2021 £
Restricted Funds Receipts						
<i>Voluntary income</i>						
Grants					-	-
Donations, appeals etc.				1,928.96	1,928.96	815.00
	-	-	-	1,928.96	1,928.96	815.00
Total Receipts	-	-	-	1,928.96	1,928.96	815.00
Restricted Funds Payments						
<i>Church activities</i>						
Church expenses:						
Maintenance & equipment				1,634.00	1,634.00	-
Extension - new equipment				194.96	194.96	1,960.00
Christmas tree				100.00	100.00	100.00
	-	-	-	1,928.96	1,928.96	2,060.00
Total payments	-	-	-	1,928.96	1,928.96	2,060.00
Excess of receipts over payments/(payments over receipts)	-	-	-	-	-	(1,245.00)
Cash and bank accounts at 1 January 2022	825.00	1,097.00	458.00	634.88	3,014.88	4,259.88
Cash and bank accounts at 31 December 2022	825.00	1,097.00	458.00	634.88	3,014.88	3,014.88
Choir				300.00	-	
Hymn books				196.10		
Sanctuary robes				138.78		
				634.88		

Restricted Funds

The restricted funds shown above and their restrictions are:

Tawell Legacy

This fund represents a legacy left to the Rector and Churchwardens of St. Luke's by the late Mrs P E Tawell for the maintenance of the Church and graveyard with the wish that the graves and gravestones of herself and her family are kept in good order.

Organ Fund

This fund represents donations given for maintenance of the organ.

Ministry Fund

This fund represents monies arising from the retirement of J Leaworthy and which are to be used to provide grants for those undertaking further study for ministry.

Other

This represents sundry small restricted fund balances held from time to time.

Hymn Books

This fund represents monies raised towards the replacement of the hymn book used in services.

Sanctuary robes

This fund represents monies raised towards the replacement of robes for Servers.

Choir

This represents money left to the choir in a legacy.

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2022

5 General Fund

		2022	2021
		£	£
The general fund is made up of the following:			
- General fund	5(a)	(43,740.04)	(35,181.31)
Funds designated by the PCC			
- Spooner legacy	5(b)	1,185.40	1,185.40
- Tabner legacy	5(d)	2,812.94	2,812.94
- Remembrance fund	5(c)	3,380.93	3,205.93
- Organ fund	5(e)	30,000.00	30,000.00
- Everitt legacy	5(f)	34,578.53	36,905.49
- Wilkinson legacy	5(g)	500.00	500.00
- East Legacy	5(h)	500.00	500.00
- Sorrell Legacy	5(i)	1,000.00	1,000.00
- Taylor Legacy	5(j)	17,301.66	17,301.66
- Butler Legacy	5(k)	1,195.62	1,195.62
- Roof fund	5(l)	81,598.50	81,598.50
- Rector Discretionary Fund	5(m)	5,000.00	5,000.00
- Musical Events	5(n)	5,000.00	5,000.00
		<u>140,313.54</u>	<u>151,024.23</u>
a) General fund			
Balance brought forward		(35,181.31)	(13,533.04)
Excess of receipts over payments/(payments over receipts) for year		(10,710.69)	75,137.23
Transfer (to)/from Remembrance fund		(175.00)	(187.00)
Transfer (to)/from Everitt legacy		2,326.96	-
Transfers re Weaver Legacy		-	(96,598.50)
Balance carried forward		<u>(43,740.04)</u>	<u>(35,181.31)</u>
b) Spooner legacy			
Balance brought forward		1,185.40	1,185.40
Transfer from/(to) general fund		-	-
Balance carried forward		<u>1,185.40</u>	<u>1,185.40</u>
c) Remembrance fund			
Balance brought forward		3,205.93	3,018.93
Transfer from/(to) general fund		175.00	187.00
Balance carried forward		<u>3,380.93</u>	<u>3,205.93</u>
d) Tabner Legacy			
Balance brought forward		2,812.94	2,812.94
Transfer from/(to) general fund		-	-
Balance carried forward		<u>2,812.94</u>	<u>2,812.94</u>
e) Organ Fund			
Balance brought forward		30,000.00	25,000.00
Transfer from General Fund re Weaver Legacy		-	5,000.00
Balance carried forward		<u>30,000.00</u>	<u>30,000.00</u>
f) Everitt Legacy			
Balance brought forward		36,905.49	36,905.49
Transfer (to)/from general fund		(2,326.96)	-
Balance carried forward		<u>34,578.53</u>	<u>36,905.49</u>

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2022

5 General Fund (continued)	2022	2021
	£	£
g) <i>Wilkinson Legacy</i>		
Balance brought forward	500.00	500.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>500.00</u>	<u>500.00</u>
h) <i>East Legacy</i>		
Balance brought forward	500.00	500.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>500.00</u>	<u>500.00</u>
i) <i>Sorrell Legacy</i>		
Balance brought forward	1,000.00	1,000.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>1,000.00</u>	<u>1,000.00</u>
j) <i>Taylor Legacy</i>		
Balance brought forward	17,301.66	17,301.66
Transfer (to)/from general fund	-	-
Balance carried forward	<u>17,301.66</u>	<u>17,301.66</u>
k) <i>Butler Legacy</i>		
Balance brought forward	1,195.62	1,195.62
Transfer (to)/from general fund	-	-
Balance carried forward	<u>1,195.62</u>	<u>1,195.62</u>
l) <i>Roof Fund</i>		
Balance brought forward	81,598.50	-
Transfer (to)/from general fund	-	81,598.50
Balance carried forward	<u>81,598.50</u>	<u>81,598.50</u>
m) <i>Rector Discretionary Fund</i>		
Balance brought forward	5,000.00	-
Transfer (to)/from general fund	-	5,000.00
Balance carried forward	<u>5,000.00</u>	<u>5,000.00</u>
n) <i>Musical Events</i>		
Balance brought forward	5,000.00	-
Transfer (to)/from general fund	-	5,000.00
Balance carried forward	<u>5,000.00</u>	<u>5,000.00</u>

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2022

6 Amounts held on behalf of third parties

	2022	2021
	£	£
- Mothers and toddlers	545.26	587.77
- Foodbank	2,537.33	2,290.33
- Mens Supper Club	-	388.96
- Christmas Alone	-	65.00
- Beacon House	-	25.66
- Key deposits	140.00	120.00
- Diocese of Chelmsford	140.00	10.00
- Others	-	-
	<u>3,362.59</u>	<u>3,487.72</u>

7 Restricted income

The PCC receives certain income on the understanding that it is used towards the maintenance of the Churchyard and in the case of legacies the graves of the legatees. These amounts during the year were:

	2022	2021
	£	£
Income from investments held on behalf of the PCC by the Central Board of Finance from the following:		
Rose West Legacy	92.17	81.53
Grant from The Commonwealth Graves Commission	30.00	30.00
	<u>30.00</u>	<u>30.00</u>

**Independent Examiner's Report
to the PCC of the Parish of Tolleshunt Knights with Tiptree**

I report on the accounts of the PCC for the year ended 31 December 2022, which are set out on pages 4 to 12.

Respective responsibilities of the PCC and examiner

The members of the PCC are responsible for the preparation of the financial statements. The PCC members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
- To follow procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Wyncoll ACA
Willow House
110 Maldon Road
Tiptree
19 April 2023

The Parish of Tiptree with Tolleshunt Knights and Great Braxted

England & Wales - Charity number 1154944

Accounts

Parish of Tolleshunt Knights with Tiptree

**Financial Statements
of the
Parochial Church Council**

for the year ended 31 December 2021

Members of the PCC during the year

Incumbent:

Rev'd Anne-Marie Renshaw

Churchwardens:

Mr I Calvert

Mr M Puttick

Other Members

Elected to APCM 23 May 2021

Mr C Eastbrook
Mr P Green
Mrs S Gunson
Mr R Reynolds
Mrs P Vigar
Mrs A Weston
Mr E Wilson

Elected from APCM 23 May 2021

Rev E Barnes (co-opted 23 November 2021)
Mrs J Cass
Mr C Eastbrook
Mr P Green
Mrs S Gunson
Mr R Reynolds
Mrs P Vigar
Mrs A Weston
Mr E Wilson
Mrs W Borgartz (co-opted 23 November 2021)

Deanery Synod Members

Mr M Borgartz
Mrs W Borgartz
Mrs P Swindle

Mr M Borgartz
Mrs W Borgartz (resigned 19 October 2021)
Mrs P Swindle

Ex Officio Members

Dr H Toms - Reader

Dr H Toms - Reader

The attached financial statements were approved and signed by the PCC on 22 February 2022

Charity number: 1154944

Parish of Tolleshunt Knights with Tiptree

**Financial Statements
Of the
Parochial Church Council**

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For a report on the proceedings of the PCC and other Church activities please see the separate report booklet

Parish of Tolleshunt Knights with Tiptree
Annual Report
Year ended 31 December 2021

Administrative Information

St. Luke's Church is situated in the parish of Tolleshunt Knights with Tiptree and is part of the Witham Deanery in the Diocese of Chelmsford within the Church of England. The correspondence address is c/o The Rectory, Rectory Road, Tiptree, Essex.

The Parochial Church Council (PCC) is registered as a charity with the Charity Commission. The charity number is 1154944.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church members are encouraged to register on the Electoral Roll and stand for election to the PCC. Members of the PCC are either ex officio or elected at the Annual Parish Meeting. Members may be Co-opted to fill casual vacancies. The PCC members who have served from 1 January 2020 to the date of this report are shown on the front cover of this report. PCC members serve a 3 year term and one third are elected each year. Deanery Synod members are elected for 3 years. Clergy, readers and churchwardens are ex officio members.

Teams

In addition to the main PCC, there are also teams established by the PCC to look at certain matters and report back to the main PCC meeting.

Standing Committee

This is the only committee required by law. It has power to transact business of the PCC between its meetings, subject to any directions given by the Council.

Fabric Team

This team has responsibility for all aspects of the maintenance and upkeep of the Church Fabric.

Worship and Discipleship Team

This team meets to review all aspects of our worship.

Friends of St Luke's

This team has been formed to launch a Friends Group to provide resources and support to the parish by way of social & fundraising events involving the wider community.

Youth Work Team

This team coordinates our outreach to young people within the churches of Tiptree and the wider community.

Stewardship and Finance Team

This team receives regular financial updates, reviews income and expenditure and coordinates the PCC's stewardship scheme.

Objectives and activities

St. Luke's PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish of Tolleshunt Knights with Tiptree the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Luke's Church, the Churchyard and Church extension, Tiptree together with the graveyard at Tolleshunt Knights. The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. We have good links with our fellow churches in the village and with the local schools. Our extension is in regular use by both church groups and other groups from the wider community.

Achievements and performance

Church attendance

All are welcome to attend our regular services. As of April 2022 there are 117 parishioners on the Church Electoral Roll, 5 of whom are not resident within the parish. A complete revision of the electoral roll took place in 2019. The average weekly attendance at Sunday services, when

Parish of Tolleshunt Knights with Tiptree
Annual Report
Year ended 31 December 2021 – continued

not affected by Covid restrictions, including children is approximately 65. Due to the Covid 19 pandemic there were no services held in church from January to mid April. Services at Easter 2021 took place outside. Services were held over Zoom when not possible in person, an option we have continued to offer for our Sunday service. As well as our regular services we enable our community to celebrate and thank God at the milestones of the journey through life. Attendance over Christmas 2021 at all services, including Zoom, was 160. This is down on previous years, but attendance was affected by the recommended caution due to the omicron variant of covid. We also host services for our village schools at Christmas and Easter and at other times throughout the year.

Review of the Year

The following is a report of the proceedings of the PCC during the year. Other reports on aspects of worship at St. Luke's are in a separate booklet.

During 2021/22 the PCC met four times. *Details of PCC membership are at the front of this report*

There are currently 4 vacancies.

The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

Due to the ongoing coronavirus restrictions, none of the Teams have operated over the past year although they are resuming in 2022.

In July, the PCC received the annual safeguarding report and discussed the meeting to be held in September 2022 about the Team Vicar vacancy. Alison Weston, John Firman and Nick Clarke were authorised as Home Communion ministers. The 'It's your move' resources we were unable to use in 2020 were used in all 4 primary schools with the Year 6 pupils and this was well received. It was agreed to try to relaunch Messy Church in the autumn. The Treasurer reported that very little money had come in the first five months of the year, but also very little had been spent. It was agreed to look into obtaining a card machine to take cashless payments at services. The PCC agreed to defer the stewardship campaign due in 2021 to autumn 2022. It was reported that a commercial dishwasher had been purchased for the kitchen.

In September the PCC received the good news that Liz Barnes is going to be living in Tiptree and be licensed to the Team on a self-supporting basis and that the Team Vicar post would be advertised as 0.5 full time equivalent. The Team Council were tasked with drawing up the Parish profile setting out how the new roles would work going forwards and information on each Parish in the Team to aid recruitment. Changes to services were discussed following relaxations in covid restrictions. The PCC discussed arrangements for the Harvest Festival lunch, the Remembrance Sunday service and Christmas services. The Christmas Tree festival organised by FoSL was discussed and a list of future FoSL events was provided. The Treasurer reported that to the end of August the position was breakeven but there was a further £30,000 of Parish Share to pay. The PCC formally thanked Barry Wright for his work in the churchyard. It was reported that parent and toddler group had re-started and was very successful, the PCC thanked Maureen and the other helpers for their work.

In November Sheila Gunson was appointed as PCC Secretary and Wendy Borgartz and Liz Barnes were co-opted onto the PCC. The PCC was reminded of the need to appoint a new Safeguarding Officer. The Team Council members reported that the plan was for the team vicar

Parish of Tolleshunt Knights with Tiptree
Annual Report
Year ended 31 December 2021– continued

vacancy be advertised with a particular interest in families, with the advert to be placed in March and interviews in April/May. The PCC agreed to reintroduce more singing gradually. The 2020 Vision Day had to be cancelled because of Covid, the PCC agreed to hold one in 2022. It was agreed to form an Environment Group as some volunteers had come forward to do this to look at ways to make our churches more environmentally friendly. Electronic banking and cashless giving were discussed and are being pursued. Creating an outside play area for the parent and toddlers was discussed with options to be brought back to the next meeting. Ian Calvert reported that after long consideration he had decided to stand down as Churchwarden at St Luke's at the next APCM. Anne-Marie thanked Ian for all the work he has put in over a longer period than he had anticipated.

In February it was reported that DBS checks are now required every 3 years, not every 5 years as previously, but all required checks are up to date. It was agreed to place copies of the safeguarding notice on the back of each toilet door to make the information more visible but allowing people to note the information down privately. The Parish profile is nearly complete and will go on the diocesan website when ready. Pay reviews were completed for the administrator, cleaner, hall bookings manager and organist. Preparations for the APCM were discussed and the need to attract more members onto the PCC and to fill the Churchwarden vacancy that would arise at the APCM. It was reported that Great Braxted has a struggling congregation of 4 local people and the options for the way forward were discussed. It was agreed by the PCC to offer forming a joint PCC as a first step towards combining the Parishes, with Braxted Church becoming a chapel of ease, which would allow the wedding ministry to continue. Services for Easter and the Platinum Jubilee were discussed, along with progress on re-starting PCC Teams, which has been slow, and the Vision Day. The Worship and Discipleship Team are to work on the Vision Day. The Youth Work Team has a lot of work to do to try and encourage families into the church. The accounts for 2021 were circulated and approved. Plans for the outdoor play area were discussed and agreed. The PCC authorised Audrey Beckett as a Lay Communion Minister. The yew trees in the churchyard and lime trees near the Rectory were discussed and works to both were agreed.

Financial review

Our total income on all funds during the year was £166,297 compared to £203,182 in 2020. This included the proceeds from a sale of land of £93,000. Our stewardship income has held up well despite the pandemic, but our income from letting the extension was affected by only being available for part of the year due to the pandemic, and by groups only slowly starting to resume their activities.

Our total expenditure for the year was £90,505 (2020: £253,459). General fund expenditure was £88,445 (2020 £242,710). Our contribution to the Diocese towards the costs of providing the stipends and housing for the clergy and providing the support and infrastructure of the Diocese of £46,751 (2020: £56,606) was paid in full.

The expenses of the team administrator and other direct costs are recharged to the other team parishes in proportion to their Parish share. At the end of the year £6,644 (2020 £4,476) was still owing.

The net result for the year is an surplus of receipts over payments in total of £75,792 over all funds of which unrestricted funds showed an excess of payments over receipts of £75,137. The total of unrestricted general funds carried forward is £151,024.

The accounts reflect the impact of Covid19 on church activities. For the early part of 2021 we were unable to let out the extension, fee income from weddings and funerals was reduced, and fundraising activities were not possible. Positively, our stewardship giving appears to have held up.

**Parish of Tolleshunt Knights with Tiptree
Annual Report
Year ended 31 December 2021 – continued**

Reserves policy

It is the policy of the PCC to maintain a balance on unrestricted funds (if possible) which equates to approximately 6 months unrestricted payments to cover emergency situations which may arise from time to time. The balance of £151,024, which includes designated funds meets this target.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the vibrant community it is, and who work behind the scenes to maintain the fabric of the church, provide administrative support and do all the unseen jobs that need to be done.

Approved by the PCC on 22 February 2022 and signed on their behalf.

Rev'd A L Renshaw
Chairman
8 May 2022

**PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021**

Receipts & Payments Account	Note	Restricted funds	Friend's of	unrestricted	TOTAL FUNDS	
		(note 4)	St. Luke's	funds	2021	2020
		£	£	£	£	£
Receipts						
<i>Voluntary income</i>	2(a)	815.00	336.00	49,300.60	50,451.60	88,358.75
<i>Church activities</i>	2(b)	-	-	5,564.95	5,564.95	101,093.60
<i>Activities for generating funds</i>	2(c)	-	1,563.81	9,156.88	10,720.69	9,287.60
<i>Income from investments</i>	2(d)	-	-	384.35	384.35	571.50
<i>Other incoming resources</i>	2(e)	-	-	99,175.02	99,175.02	3,870.52
Total receipts		<u>815.00</u>	<u>1,899.81</u>	<u>163,581.80</u>	<u>166,296.61</u>	<u>203,181.97</u>
Payments						
<i>Church activities</i>	3(a)	2,060.00	-	88,444.57	90,504.57	253,258.75
<i>Cost of generating funds</i>	3(b)	-	-	-	-	200.30
Total payments		<u>2,060.00</u>	<u>-</u>	<u>88,444.57</u>	<u>90,504.57</u>	<u>253,459.05</u>
Excess of receipts over payments / (payments over receipts)		(1,245.00)	1,899.81	75,137.23	75,792.04	(50,277.08)
Cash and bank current/deposit accounts at 1 January 2021		<u>4,259.88</u>	<u>(11,741.79)</u>	<u>75,887.00</u>	<u>68,405.09</u>	<u>118,682.17</u>
Cash and bank current/deposit accounts at 31 December 2021		<u><u>3,014.88</u></u>	<u><u>(9,841.98)</u></u>	<u><u>151,024.23</u></u>	<u><u>144,197.13</u></u>	<u><u>68,405.09</u></u>
2020					2020	2019
Receipts		£	£	£	£	£
<i>Voluntary income</i>		11,894.51	348.00	76,116.24	88,358.75	112,198.15
<i>Church activities</i>		-	-	101,093.60	101,093.60	7,815.90
<i>Activities for generating funds</i>		-	365.47	8,922.13	9,287.60	27,377.68
<i>Income from investments</i>		-	-	571.50	571.50	589.33
<i>Other incoming resources</i>		-	-	3,870.52	3,870.52	12,399.33
Total receipts		<u>11,894.51</u>	<u>713.47</u>	<u>190,573.99</u>	<u>203,181.97</u>	<u>160,380.39</u>
Payments						
<i>Church activities</i>		10,634.51	-	242,624.24	253,258.75	137,757.69
<i>Cost of generating funds</i>		-	114.30	86.00	200.30	1,053.33
Total payments		<u>10,634.51</u>	<u>114.30</u>	<u>242,710.24</u>	<u>253,459.05</u>	<u>138,811.02</u>
Excess of (payments over receipts) / receipts over payments		1,260.00	599.17	(52,136.25)	(50,277.08)	21,569.37
Cash and bank current/deposit accounts at 1 January 2020		<u>2,999.88</u>	<u>(12,340.96)</u>	<u>128,023.25</u>	<u>118,682.17</u>	<u>97,112.80</u>
Cash and bank current/deposit accounts at 31 December 2020		<u><u>4,259.88</u></u>	<u><u>(11,741.79)</u></u>	<u><u>75,887.00</u></u>	<u><u>68,405.09</u></u>	<u><u>118,682.17</u></u>

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2021

	General Fund £	Restricted Funds £	Friend's of St. Luke's £	Third Parties £	Totals	
					2021 £	2020 £
Monetary assets						
Cash in hand	835.00		-		835.00	855.00
Cash at bank						
- Current account	83,640.71	3,014.88	(9,841.98)	3,487.72	80,301.33	10,124.40
- No 2 current account	11,932.44				11,932.44	4,982.84
- 60 Day Notice Account	50,000.00				50,000.00	50,000.00
- Organ Fund High Interest Account	4.30				4.30	4.30
- Spooner Legacy High Interest Account	1,405.85				1,405.85	1,405.69
- Remembrance Account	3,205.93				3,205.93	3,018.93
Total of cash and bank	<u>151,024.23</u>	<u>3,014.88</u>	<u>(9,841.98)</u>	<u>3,487.72</u>	<u>147,684.85</u>	<u>70,391.16</u>
2020	75,887.00	4,259.88	(11,741.79)	1,986.07		70,391.16

Church furnishings are included in the Inventory and vested in the wardens on special trust.

Debtors

The following costs included in expenses were due for reimbursement from other parishes in the team.

Clergy expenses and administrator costs	<u>6,644.10</u>	<u>4,475.77</u>
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Liabilities

The following expenses which were incurred in 2021 were paid in 2022.

Organists fees	515.00	140.00
Clergy expenses	151.46	1,235.26
	<u>666.46</u>	<u>1,375.26</u>

In addition the PCC are in discussion with Bishops, Organ Builders, about outstanding fees for tuning and other work which has not been invoiced for several years. A liability of around £3,000 is expected to have to be paid.

Assets

Investments and funds held by the Diocese:

Capital and income accounts:

Rev R S N Lees Fund:

Capital and Income reinvested:

67.47 shares held - value at 31 December 2021	1,580.02	1,345.40
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Rose West Legacy

Capital: 150 shares - value at 31 December 2021	<u>3,512.72</u>	<u>3,067.01</u>
	<u>5,092.74</u>	<u>4,412.41</u>

The financial statements were approved by the PCC on 22 February 2022 and signed on their behalf:

Revd A L Renshaw
PCC Chairman

M D Borgartz
Treasurer

Restricted Funds

The restricted funds are shown in detail in note 4.

1 ACCOUNTING POLICIES

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.

Funds

General funds represent the funds of the PCC that are not subject to any special restriction regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.

Where money has been received which has restrictions on how it may be spent, this is identified as a restricted fund and the reasons for the restriction noted. The bank balances in respect of these funds are shown separately.

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

Statement of Assets and Liabilities

The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities:

- Movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal.
- Land and buildings held on behalf of the PCC.
- Other fixtures, fittings and office equipment where the PCC is free to dispose of such assets without faculty and where the original cost exceeded £1000.

The following assets are recognised and a monetary value given as part of the description in the Statement of Assets and Liabilities:

- Amounts owing to The PCC.
- Legacies where formal notification of entitlement and amount has been received at 31 December by the PCC.
- Investments held beneficially by the PCC.

Closing bank balances as shown in the receipts and payments account.

The following liabilities are recognised in the Statement of Assets and Liabilities

- Any loans or overdrafts advanced to the PCC
- Creditors for goods and services where the supply has been received at 31 December.

Legacies

The PCC regards all legacies left to St Luke's Church as a gift to be gratefully received and wisely used. When a legacy is given for a specific purpose the PCC are required to use the legacy for this purpose. Where no restriction is placed on a legacy the money will be put into a designated fund within the General Fund of the PCC accounts to be used for a specific purpose or purposes. This purpose will be decided by the PCC following recommendations from the Finance and Stewardship Team or the Standing Committee.

- 2 The expenses paid to clergy may include a small immaterial proportion, which relates to their function as PCC members. PCC members receive reimbursement of certain legitimate expenses incurred. No PCC member receives any payment as a direct result of their being on the PCC. C Eastbrook (deputy churchwarden) receives fees from the PCC in respect of his duties as organist. The fees are set independently by the PCC in line with recommended fees from the Royal School of Church Music.

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2021

2 Receipts	Restricted	Friend's of St. Luke's	Unrestricted funds	TOTAL FUNDS	
	Funds (note 4)			2021	2020
	£	£	£	£	£
2(a) Voluntary income					
Planned giving:					
Income tax recoverable on Gift Aid			6,765.55	6,765.55	6,039.11
Stewardship			38,513.00	38,513.00	37,496.65
Collections (open plate) at all services			2,675.12	2,675.12	1,778.26
Special collections			180.51	180.51	20.00
Votive candles			46.56	46.56	116.97
Wall safe - cards			30.60	30.60	19.69
Grants			230.00	230.00	38,079.13
Subscriptions		336.00		336.00	348.00
Donations, appeals etc.	815.00	-	859.26	1,674.26	4,460.94
	<u>815.00</u>	<u>336.00</u>	<u>49,300.60</u>	<u>50,451.60</u>	<u>88,358.75</u>
2(b) Church activities					
Fees			4,758.00	4,758.00	3,812.00
Legacies			-	-	96,598.50
Memorial plaques			675.00	675.00	335.00
Heating charges			50.00	50.00	255.00
Open Door income			81.95	81.95	93.10
	<u>-</u>	<u>-</u>	<u>5,564.95</u>	<u>5,564.95</u>	<u>101,093.60</u>
2(c) Activities for generating funds					
Fund raising events:					
Refreshments at events				-	365.47
Sundry events		54.00		54.00	-
Christmas Tree Festival/Bazaar		416.81		416.81	-
Pudding evening				-	189.30
Beverley Brothers		367.50		367.50	-
Quiz night		157.00		157.00	-
Jazz evening		568.50		568.50	-
Bookstall			15.00	15.00	-
Extension fees			8,727.50	8,727.50	7,224.00
Church hire			-	-	559.50
Rent			255.00	255.00	225.00
Printing income			62.43	62.43	571.38
Messy Church			16.95	16.95	32.95
Advertising Income			80.00	80.00	120.00
	<u>-</u>	<u>1,563.81</u>	<u>9,156.88</u>	<u>10,720.69</u>	<u>9,287.60</u>
2(d) Income from investments					
Dividends receivable			89.15	89.15	86.08
Interest received			295.20	295.20	485.42
	<u>-</u>	<u>-</u>	<u>384.35</u>	<u>384.35</u>	<u>571.50</u>
2(e) Other incoming resources					
Team refunds			5,709.29	5,709.29	2,888.46
Sale of land			93,000.00	93,000.00	-
Miscellaneous income			465.73	465.73	982.06
	<u>-</u>	<u>-</u>	<u>99,175.02</u>	<u>99,175.02</u>	<u>3,870.52</u>
Total Receipts	<u>815.00</u>	<u>1,899.81</u>	<u>163,581.80</u>	<u>166,296.61</u>	<u>203,181.97</u>

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
 NOTES TO THE FINANCIAL STATEMENTS - continued
 For the year ended 31 December 2021

3 Payments	Restricted	Friend's of St. Luke's	Unrestricted funds	TOTAL FUNDS	
	Funds (note 4)			2021	2020
	£	£	£	£	£
3(a) Church Activities					
Diocesan family purse			46,751.00	46,751.00	56,606.00
<i>Clergy expenses:</i>					
Rector travel			831.60	831.60	613.10
Curate travel			469.80	469.80	-
Rector telephone			588.49	588.49	344.80
Curate telephone			504.00	504.00	-
<i>Church expenses:</i>					
Heat, light, water and insurance			2,362.43	2,362.43	3,817.29
Maintenance & equipment			368.46	368.46	15,236.58
Altar services			303.87	303.87	541.69
Music, choir and organists			1,618.85	1,618.85	1,619.98
Upkeep of churchyard - general			1,659.99	1,659.99	260.25
Upkeep of churchyard - Tolleshunt Knights			65.00	65.00	40.00
Church Extension Extension			(1,000.00)	(1,000.00)	149,830.00
<i>Extension expenses:</i>					
Heat, light, water and insurance			3,671.43	3,671.43	4,695.39
Maintenance			1,951.09	1,951.09	2,878.26
Cleaning wages			1,472.83	1,472.83	1,273.00
Cleaning materials			612.08	612.08	452.52
Equipment	1,960.00		1,493.98	3,453.98	565.00
Telephone			473.58	473.58	830.22
Sunday School & youth			-	-	181.25
Christmas tree	100.00		340.00	440.00	160.00
Professional fees			9,016.16	9,016.16	35.00
Miscellaneous expenses			2,364.14	2,364.14	1,284.26
Books and publications			366.80	366.80	530.48
<i>Missionary and charitable giving:</i>					
Church overseas					
- Bible Society (Special collection)			59.30	59.30	-
Home missions and other Church societies and organisations					
- Sundry				-	20.00
- TYPO				-	1,000.00
- LMDC Charity			39.00	39.00	-
Secular charities					
- Little Haven Children's Hospice			82.31	82.31	-
<i>Church management and administration</i>					
Bank charges			97.48	97.48	37.06
Administrator costs			8,568.34	8,568.34	8,319.38
Postage, stationery and printing			2,774.13	2,774.13	1,674.49
Deanery dues			-	-	(10.00)
Gifts			50.43	50.43	19.75
Memorial plaques			488.00	488.00	318.00
Other telephone expenses			-	-	85.00
	<u>2,060.00</u>	<u>-</u>	<u>88,444.57</u>	<u>90,504.57</u>	<u>253,258.75</u>
3(b) Costs of generating funds					
FoSL event costs			-	-	114.30
Costs of other fund raising activities			-	-	86.00
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200.30</u>
Total payments	<u>2,060.00</u>	<u>-</u>	<u>88,444.57</u>	<u>90,504.57</u>	<u>253,459.05</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2021

4 Restricted funds

	Tawell Legacy £	Organ Fund £	Ministry fund £	Other £	Extension & equipment £	TOTAL FUNDS	
						2021 £	2020 £
Restricted Funds Receipts							
Voluntary income							
Grants						-	9,000.00
Donations, appeals etc.		55.00		100.00	660.00	815.00	2,894.51
	-	55.00	-	100.00	660.00	815.00	11,894.51
Total Receipts	-	55.00	-	100.00	660.00	815.00	11,894.51
Restricted Funds Payments							
Church activities							
Church expenses:							
Maintenance & equipment						-	7,944.51
Extension extension						-	2,500.00
Churchyard						-	40.00
Extension - new equipment					1,960.00	1,960.00	-
Christmas tree				100.00		100.00	150.00
	-	-	-	100.00	1,960.00	2,060.00	10,634.51
Total payments	-	-	-	100.00	1,960.00	2,060.00	10,634.51
Excess of receipts over payments/(payments over receipts)	-	55.00	-	-	(1,300.00)	(1,245.00)	1,260.00
Cash and bank accounts at 1 January 2021	825.00	1,042.00	458.00	634.88	1,300.00	4,259.88	2,999.88
Cash and bank accounts at 31 December 2021	825.00	1,097.00	458.00	634.88	-	3,014.88	4,259.88
Choir				300.00		-	
Sanctuary robes				138.78			
Hymn books				196.10			
				634.88			

Restricted Funds

The restricted funds shown above and their restrictions are:

Tawell Legacy

This fund represents a legacy left to the Rector and Churchwardens of St. Luke's by the late Mrs P E Tawell for the maintenance of the Church and graveyard with the wish that the graves and gravestones of herself and her family are kept in good order.

Organ Fund

This fund represents donations given for maintenance of the organ.

Ministry Fund

This fund represents monies arising from the retirement of J Leaworthy and which are to be used to provide grants for those undertaking further study for ministry.

Extension & Equipment

This fund represents donations and grants received towards the building work and equipment required in the extension building project

Other

This represents sundry small restricted fund balances held from time to time.

Hymn Books

This fund represents monies raised towards the replacement of the hymn book used in services.

Sanctuary robes

This fund represents monies raised towards the replacement of robes for Servers.

Choir

This represents money left to the choir in a legacy.

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2021

5 General Fund

		2021	2020
		£	£
The general fund is made up of the following:			
- General fund	5(a)	(35,181.31)	(13,533.04)
Funds designated by the PCC			
- Spooner legacy	5(b)	1,185.40	1,185.40
- Tabner legacy	5(d)	2,812.94	2,812.94
- Remembrance fund	5(c)	3,205.93	3,018.93
- Organ fund	5(e)	30,000.00	25,000.00
- Everitt legacy	5(f)	36,905.49	36,905.49
- Wilkinson legacy	5(g)	500.00	500.00
- East Legacy	5(h)	500.00	500.00
- Sorrell Legacy	5(i)	1,000.00	1,000.00
- Taylor Legacy	5(j)	17,301.66	17,301.66
- Butler Legacy	5(k)	1,195.62	1,195.62
- Roof fund	5(l)	81,598.50	-
- Rector Discretionary Fund	5(m)	5,000.00	-
- Musical Events	5(n)	5,000.00	-
		<u>151,024.23</u>	<u>75,887.00</u>
a) General fund			
Balance brought forward		(13,533.04)	38,620.21
Excess of receipts over payments/(payments over receipts) for year		75,137.23	(52,136.25)
Transfer (to)/from Remembrance fund		(187.00)	(17.00)
Transfers re Weaver Legacy		(96,598.50)	-
Balance carried forward		<u>(35,181.31)</u>	<u>(13,533.04)</u>
b) Spooner legacy			
Balance brought forward		1,185.40	1,185.40
Transfer from/(to) general fund		-	-
Balance carried forward		<u>1,185.40</u>	<u>1,185.40</u>
c) Remembrance fund			
Balance brought forward		3,018.93	3,001.93
Transfer from/(to) general fund		187.00	17.00
Balance carried forward		<u>3,205.93</u>	<u>3,018.93</u>
d) Tabner Legacy			
Balance brought forward		2,812.94	2,812.94
Transfer from/(to) general fund		-	-
Balance carried forward		<u>2,812.94</u>	<u>2,812.94</u>
e) Organ Fund			
Balance brought forward		25,000.00	25,000.00
Transfer from General Fund re Weaver Legacy		5,000.00	-
Balance carried forward		<u>30,000.00</u>	<u>25,000.00</u>
f) Everitt Legacy			
Balance brought forward		36,905.49	36,905.49
Transfer (to)/from general fund		-	-
Balance carried forward		<u>36,905.49</u>	<u>36,905.49</u>

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2021

5 General Fund (continued)

	2021	2020
	£	£
g) <i>Wilkinson Legacy</i>		
Balance brought forward	500.00	500.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>500.00</u>	<u>500.00</u>
h) <i>East Legacy</i>		
Balance brought forward	500.00	500.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>500.00</u>	<u>500.00</u>
i) <i>Sorrell Legacy</i>		
Balance brought forward	1,000.00	1,000.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>1,000.00</u>	<u>1,000.00</u>
j) <i>Taylor Legacy</i>		
Balance brought forward	17,301.66	17,301.66
Upgrade sound system/projection system	-	-
Balance carried forward	<u>17,301.66</u>	<u>17,301.66</u>
k) <i>Butler Legacy</i>		
Balance brought forward	1,195.62	1,195.62
Transfer (to)/from general fund	-	-
Balance carried forward	<u>1,195.62</u>	<u>1,195.62</u>
l) <i>Roof Fund</i>		
Transfer from General Fund re Weaver Legacy	<u>81,598.50</u>	<u>-</u>
m) <i>Rector Discretionary Fund</i>		
Transfer from General Fund re Weaver Legacy	<u>5,000.00</u>	<u>-</u>
n) <i>Musical Events</i>		
Transfer from General Fund re Weaver Legacy	<u>5,000.00</u>	<u>-</u>

6 Amounts held on behalf of third parties

	2021	2020
	£	£
- Mothers and toddlers	587.77	386.45
- Food Bank	2,290.33	815.00
- Mens Supper Club	388.96	388.96
- Christmas Alone	65.00	65.00
- Bible Society	-	47.00
- Beacon House	25.66	25.66
- Key deposits	120.00	90.00
- Diocese of Chelmsford	10.00	168.00
- Others	-	-
	<u>3,487.72</u>	<u>1,986.07</u>

7 Restricted income

The PCC receives certain income on the understanding that it is used towards the maintenance of the Churchyard and in the case of legacies the graves of the legatees. These amounts during the year were:

	2021	2020
	£	£
Income from investments held on behalf of the PCC by the Central Board of Finance from the following:		
Rose West Legacy	89.15	86.08
Grant from The Commonwealth Graves Commission	30.00	30.00
	<u> </u>	<u> </u>

**Independent Examiner's Report
to the PCC of the Parish of Tolleshunt Knights with Tiptree**

I report on the accounts of the PCC for the year ended 31 December 2021, which are set out on pages 5 to 13.

Respective responsibilities of the PCC and examiner

The members of the PCC are responsible for the preparation of the financial statements. The PCC members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
- To follow procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Wyncoll ACA
Willow House
110 Maldon Road
Tiptree
6 May 2022

The Parish of Tiptree with Tolleshunt Knights and Great Braxted

England & Wales - Charity number 1154944

Accounts

Parish of Tolleshunt Knights with Tiptree

**Financial Statements
of the
Parochial Church Council**

for the year ended 31 December 2020

Members of the PCC during the year

Incumbent:

Rev'd Anne-Marie Renshaw

Churchwardens:

Mr I Calvert

Mr M Puttick

Other Members

Elected to APCM 18 October 2020 Elected from APCM 10 October 2020

Mr C Eastbrook

Mr P Green

Mrs S Gunson

Mr R Reynolds

Mr M Sergeant

Mrs P Vigar

Mrs A Weston

Mr E Wilson (Co-opted May 2019)

Mr C Eastbrook

Mr P Green

Mrs S Gunson

Mr R Reynolds

Mrs P Vigar

Mrs A Weston

Mr E Wilson

Deanery Synod Members

Mr M Borgartz

Mrs W Borgartz

Mrs P Swindle

Mr M Borgartz

Mrs W Borgartz

Mrs P Swindle

Ex Officio Members

Dr H Toms - Reader

Dr H Toms - Reader

The attached financial statements were approved and signed by the PCC on 9 February 2021

Charity number: 1154944

Parish of Tolleshunt Knights with Tiptree

**Financial Statements
Of the
Parochial Church Council**

Annual report	1 – 4
Financial Statement – Receipts & Payments Account	5
Statement of Assets and Liabilities	6
Notes to the Financial Statements	7 – 12
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For a report on the proceedings of the PCC and other Church activities please see the separate report booklet

Parish of Tolleshunt Knights with Tiptree
Annual Report
Year ended 31 December 2020

Administrative Information

St. Luke's Church is situated in the parish of Tolleshunt Knights with Tiptree and is part of the Witham Deanery in the Diocese of Chelmsford within the Church of England. The correspondence address is c/o The Rectory, Rectory Road, Tiptree, Essex.

The Parochial Church Council (PCC) is registered as a charity with the Charity Commission. The charity number is 1154944.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church members are encouraged to register on the Electoral Roll and stand for election to the PCC. Members of the PCC are either ex officio or elected at the Annual Parish Meeting. Members may be Co-opted to fill casual vacancies. The PCC members who have served from 1 January 2020 to the date of this report are shown on the front cover of this report. PCC members serve a 3 year term and one third are elected each year. Deanery Synod members are elected for 3 years. Clergy, readers and churchwardens are ex officio members.

Teams

In addition to the main PCC, there are also teams established by the PCC to look at certain matters and report back to the main PCC meeting.

Standing Committee

This is the only committee required by law. It has power to transact business of the PCC between its meetings, subject to any directions given by the Council.

Fabric Team

This team has responsibility for all aspects of the maintenance and upkeep of the Church Fabric.

Worship and Discipleship Team

This team meets to review all aspects of our worship.

Friends of St Luke's

This team has been formed to launch a Friends Group to provide resources and support to the parish by way of social & fundraising events involving the wider community.

Youth Work Team

This team coordinates our outreach to young people within the churches of Tiptree and the wider community.

Stewardship and Finance Team

This team receives regular financial updates, reviews income and expenditure and coordinates the PCC's stewardship scheme.

Objectives and activities

St. Luke's PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish of Tolleshunt Knights with Tiptree the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Luke's Church, the Churchyard and Church extension, Tiptree together with graveyard at Tolleshunt Knights. The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. We have good links with our fellow churches in the village and with the local schools. Our extension is in regular use by both church groups and other groups from the wider community.

Achievements and performance

Church attendance

All are welcome to attend our regular services. As of May 2021 there are 114 parishioners on the Church Electoral Roll, 5 of whom are not resident within the parish. A complete revision of the electoral roll took place in 2019. The average weekly attendance at Sunday services, when not affected by Covid restrictions, including children is approximately 65. Due to the Covid19

Parish of Tolleshunt Knights with Tiptree
Annual Report
Year ended 31 December 2020 – continued

pandemic there were no services held in church over Christmas 2020 apart from an outdoor Carol Service. Services were held over Zoom. As well as our regular services some of which had to be online due to Covid, and some with restricted attendance when restrictions ease, we enable our community to celebrate and thank God at the milestones of the journey through life.

Review of the Year

The following is a report of the proceedings of the PCC during the year. Other reports on aspects of worship at St. Luke's are in a separate booklet.

During 2020/21 (from the time the 2020 APCM was due to be held) the PCC met four times via Zoom, and there were also a further 5 Standing Committee meetings via Zoom plus several Joint Standing Committee meetings with the other 3 churches in our part of the Team. PCC membership was as follows:

- *Anne-Marie Renshaw (Chair)*
- *Ian Calvert (Churchwarden)*
- *Mike Puttick (Churchwarden)*
- *Harold Toms*
- *Clive Eastbrook (Assistant Churchwarden)*
- *Martin Sergeant (stood down at the October APCM)*
- *Penni Vigar*
- *Pauline Swindle (Deanery Synod)*
- *Paul Green*
- *Alison Weston*
- *Richard Reynolds*
- *Sheila Gunson*
- *Eric Wilson (co-opted for 1 year in May 2019, elected at October 2020 APCM)*
- *Martin Borgartz (Deanery Synod & Treasurer)*
- *Wendy Borgartz (Deanery Synod & Secretary)*

There are currently 2 vacancies.

The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

Due to the current restrictions, none of the Teams have operated over the past year. Two Standing Committee meetings were held in June 2020. The first one agreed to continue with work on the Extension while the building could not be used. It was also agreed to enter into a partnership with the Colchester foodbank which formalised the arrangements, opened up proper training for volunteers and means our activity is included in the Trussel Trust figures. The second meeting in June considered the changes agreed to the layout of the doors to allow the office door to be behind the locked door for security and a revised lone worker policy. Progress on the works to the hall was also discussed. A further standing committee meeting was held in June jointly with the other PCCs in this part of the Team to plan the re-opening of services from the beginning of July and how this could be achieved safely.

In July, the first full PCC meeting was held via Zoom. It was agreed to undertake repairs to the memorial wall and to pave over the flower beds by the drive once the other work on the building was completed. It was agreed to allow burial of ashes that were in cardboard boxes or caskets, but they must be standard sized with no plastic handles or any kind of lining, with the preference for them to be loose. It was confirmed that the APCM could not be held electronically and had to happen by the end of October, so all PCC members remained in office until the APCM was held. The PCC discussed the re-opening and agreed that services had to continue to be made available

Parish of Tolleshunt Knights with Tiptree
Annual Report
Year ended 31 December 2020– continued

electronically. It was agreed that we would aim to have services for harvest, Remembrance Sunday, a memorial service and advent and Christmas, but that we would have to limit what we could do to what was allowed and not plan any big events. The financial position was considered with a generous legacy received, giving was reported to be holding up as people have sent in cheques or set up standing orders into the bank account.

In September a joint standing committee meeting was held to discuss arrangements for the APCMs of the 4 PCCs, contingency planning in case Anne-Marie or Harold contracted Covid or had to self-isolate, and arrangements for harvest festivals, Remembrance and memorial services. A PCC meeting at the end of the month also considered the arrangements for the APCM to be held on 18 October, the harvest festival, memorial services and Remembrance Sunday plans, and drew up an online plan for Christmas in case this was needed. The Treasurer reported that Stewardship was holding up well, extension income was much reduced, and that a big proportion of the Parish share still had to be paid but that it would be paid in full. The work on the Hall was now almost complete, except for the kitchen.

A Standing Committee meeting was held at the beginning of November where it was agreed to keep the church open for one session of private prayer on Saturday mornings. It was reluctantly agreed to cancel the Christmas tree festival due to uncertainty. A PCC meeting was held later in November, which received the annual safeguarding report. Sidesmen were appointed and it was agreed to keep Team membership unchanged, but only Extension Management and Finance may meet until things get back to normal. A new appendix to the lone working policy was approved. Plans for December services, if these are permitted, were discussed and it was agreed to trial having a Communion service in church at 9.30 and a Zoom service in the afternoon. Online services were agreed for Christingle, the crib service, also a 9 lessons and carols service. In person services were to be held if possible for Midnight and Christmas Day, if not to do on Zoom with Anne-Marie receiving communion on our behalf at home for Midnight. Although the Christmas Tree festival had to be cancelled, it was agreed to place pictures from previous years online, one a day, through Advent. The soup run was discussed, and it was agreed to continue to support people in Tiptree rather than Colchester, which means supporting the Tiptree foodbank instead of the soup run.

A further joint Standing Committee meeting was held in early December, to discuss the simultaneous administration of both the wafer and wine at our future Holy Communion services, now that this had been approved by our bishops. A joint Standing Committee meeting was held just before Christmas which agreed that in the light of the designation of much of Essex as tier 4 the wisest, fairest and simplest course was to close all our churches and hold the services online instead. In early January, with the announcement of lockdown 3, the PCC agreed via email to suspend public worship in our churches until the 21 February. A further joint Standing Committee meeting was held in early February to discuss arrangements for Lent, Holy Week and Easter, and planned for a range of online and outside services.

In February the full PCC ratified the resolution to suspend public worship passed via email in January and agreed to suspend public worship until 25 April 2021. The APCM date was moved from March until 23 May. The plans for Lent, Holy Week and Easter were also ratified. The Treasurer talked the PCC through the 2020 accounts. We lost all the fundraising income for the year, hall lettings were significantly lower, some stewardship was lost – regular giving continued but all casual donations were lost, as was fee income. Once we are back in church we need to catch up on fundraising, get hall lettings back up and keep an eye on spending. The accounts were approved unanimously and the PCC thanked the Treasurer for his hard work. The sale of a piece of land owned by the PCC in Simpsons Lane finally completed in January, the Extension works have all been paid for. The 2021 financial position was considered, there will significantly less hall letting income again this year and fee income is also likely to remain low

Parish of Tolleshunt Knights with Tiptree
Annual Report
Year ended 31 December 2020 – continued

At the meeting in April the PCC considered the arrangements for the APCM and set dates for future meetings. The Holy Week and Easter services were reviewed, it was agreed the cross outside the church was something to repeat. The Good Friday services need rethinking, as numbers have been very low in recent years for the three hour service, the shorter service outside was much better attended. The Easter fire with everyone outside was also something to repeat. The Agape meal went well on Zoom, but the preference would be for a meal in the hall next year followed by Communion in church. The re-opening was discussed. The future pattern of services following Lydia Smith's resignation was discussed, and the PCC agreed we would have to compromise, as the other churches are doing, and to have one service per month that was not a Communion Service, to be led by Harold.

Wendy Borgartz, PCC Secretary

Financial review

Our total income on all funds during the year was £203,182 compared to £160,380 in 2019. This included a legacy of £96,598. Grant income comprised £28,849 received from Colchester Borough Council and £2,500 from the Fowler, Smith & Jones Trust in respect of the expenditure on extending the Church Extension. Grants of £5,000 Friends of Essex Churches and £1,500 from the All Church Trust were also received towards the cost of retiling the back of the church.

Our total expenditure for the year was £253,459 (2019: £138,811). General fund expenditure was £242,710 (2019 £120,544). Our contribution to the Diocese towards the costs of providing the stipends and housing for the clergy and providing the support and infrastructure of the Diocese of £56,606 (2019: £56,156) was paid in full. The major cost in the year was £149,830 spent on the extension to the church extension.

The expenses of the team administrator and other direct costs are recharged to the other team parishes in proportion to their Parish share. At the end of the year £4,476 (2019 £1,794) was still owing.

The net result for the year is an excess of payments over receipts in total of £50,277 over all funds of which unrestricted funds showed an excess of payments over receipts of £52,136. The total of unrestricted general funds carried forward is £75,887.

The accounts reflect the impact of Covid19 on church activities. For most of 2020 we were unable to let out the extension, fee income from weddings and funerals were reduced, and fundraising activities were not possible. Positively, our stewardship giving appears to have held up.

Reserves policy

It is the policy of the PCC to maintain a balance on unrestricted funds (if possible) which equates to approximately 6 months unrestricted payments to cover emergency situations which may arise from time to time. The balance of £75,887, which includes designated funds meets this target.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the vibrant community it is, and who work behind the scenes to maintain the fabric of the church, provide administrative support and do all the unseen jobs that need to be done.

Approved by the PCC on 9 February 2021 and signed on their behalf.

Rev'd A L Renshaw
Chairman
23 May 2021

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

Receipts & Payments Account	Note	Restricted funds	Friend's of St. Luke's	unrestricted funds	TOTAL FUNDS	
		(note 4)	St. Luke's	funds	2020	2019
		£	£	£	£	£
Receipts						
<i>Voluntary income</i>	2(a)	11,894.51	348.00	76,116.24	88,358.75	112,198.15
<i>Church activities</i>	2(b)	-	-	101,093.60	101,093.60	7,815.90
<i>Activities for generating funds</i>	2(c)	-	365.47	8,922.13	9,287.60	27,377.68
<i>Income from investments</i>	2(d)	-	-	571.50	571.50	589.33
<i>Other incoming resources</i>	2(e)	-	-	3,870.52	3,870.52	12,399.33
Total receipts		<u>11,894.51</u>	<u>713.47</u>	<u>190,573.99</u>	<u>203,181.97</u>	<u>160,380.39</u>
Payments						
<i>Church activities</i>	3(a)	10,634.51	-	242,624.24	253,258.75	137,757.69
<i>Cost of generating funds</i>	3(b)	-	114.30	86.00	200.30	1,053.33
Total payments		<u>10,634.51</u>	<u>114.30</u>	<u>242,710.24</u>	<u>253,459.05</u>	<u>138,811.02</u>
Excess of receipts over payments / (payments over receipts)		1,260.00	599.17	(52,136.25)	(50,277.08)	21,569.37
Cash and bank current/deposit accounts at 1 January 2020		<u>2,999.88</u>	<u>(12,340.96)</u>	<u>128,023.25</u>	<u>118,682.17</u>	<u>97,112.80</u>
Cash and bank current/deposit accounts at 31 December 2020		<u>4,259.88</u>	<u>(11,741.79)</u>	<u>75,887.00</u>	<u>68,405.09</u>	<u>118,682.17</u>
2019					2019	2018
Receipts		£	£	£	£	£
<i>Voluntary income</i>		18,067.00	647.00	93,484.15	112,198.15	58,599.71
<i>Church activities</i>		-	-	7,815.90	7,815.90	10,329.00
<i>Activities for generating funds</i>		-	3,212.16	24,165.52	27,377.68	29,308.35
<i>Income from investments</i>		-	-	589.33	589.33	586.65
<i>Other incoming resources</i>		-	-	12,399.33	12,399.33	10,013.90
Total receipts		<u>18,067.00</u>	<u>3,859.16</u>	<u>138,454.23</u>	<u>160,380.39</u>	<u>108,837.61</u>
Payments						
<i>Church activities</i>		17,214.00	-	120,543.69	137,757.69	118,211.91
<i>Cost of generating funds</i>		-	1,053.33	-	1,053.33	479.08
Total payments		<u>17,214.00</u>	<u>1,053.33</u>	<u>120,543.69</u>	<u>138,811.02</u>	<u>118,690.99</u>
Excess of receipts over Transfer		853.00	2,805.83	17,910.54	21,569.37	(9,853.38)
Cash and bank current/deposit accounts at 1 January 2019		<u>2,146.88</u>	<u>(15,146.79)</u>	<u>110,112.71</u>	<u>97,112.80</u>	<u>106,966.18</u>
Cash and bank current/deposit accounts at 31 December 2019		<u>2,999.88</u>	<u>(12,340.96)</u>	<u>128,023.25</u>	<u>118,682.17</u>	<u>97,112.80</u>

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2020

	General Fund £	Restricted Funds £	Friend's of St. Luke's £	Third Parties £	Totals	
					2020 £	2019 £
Monetary assets						
Cash in hand	855.00		-		855.00	875.00
Cash at bank						
- Current account	15,620.24	4,259.88	(11,741.79)	1,986.07	10,124.40	52,815.36
- No 2 current account	4,982.84				4,982.84	11,301.40
- 60 Day Notice Account	50,000.00				50,000.00	50,000.00
- Organ Fund High Interest Account	4.30				4.30	4.30
- Spooner Legacy High Interest Account	1,405.69				1,405.69	1,404.59
- Remembrance Account	3,018.93				3,018.93	3,001.93
Total of cash and bank	<u>75,887.00</u>	<u>4,259.88</u>	<u>(11,741.79)</u>	<u>1,986.07</u>	<u>70,391.16</u>	<u>119,402.58</u>
2019	128,023.25	2,999.88	(12,340.96)	720.41		119,402.58

Church furnishings are included in the Inventory and vested in the wardens on special trust.

Debtors

The following costs included in expenses were due for reimbursement from other parishes in the team.

Clergy expenses and administrator costs	<u>4,475.77</u>	<u>1,794.10</u>
-----------------------------------------	-----------------	-----------------

Liabilities

The following expenses which were incurred in 2020 were paid in 2021.

Organists fees	140.00	524.25
Church Extension Extension	-	24,002.03
Clergy expenses	1,235.26	322.52
	<u>1,375.26</u>	<u>24,848.80</u>

Assets

Investments and funds held by the Diocese:

Capital and income accounts:

Rev R S N Lees Fund:

Capital and Income reinvested:

65.67 shares held - value at 31 December 2020	1,345.40	1,222.22
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Rose West Legacy

Capital: 150 shares - value at 31 December 2020	3,067.01	2,875.37
	<u>4,412.41</u>	<u>4,097.59</u>

The financial statements were approved by the PCC on 9 February 2021 and signed on their behalf:

Revd A L Renshaw
PCC Chairman

M D Borgartz
Treasurer

Restricted Funds

The restricted funds are shown in detail in note 4.

1 ACCOUNTING POLICIES

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.

Funds

General funds represent the funds of the PCC that are not subject to any special restriction regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.

Where money has been received which has restrictions on how it may be spent, this is identified as a restricted fund and the reasons for the restriction noted. The bank balances in respect of these funds are shown separately.

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

Statement of Assets and Liabilities

The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities:

- Movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal.
- Land and buildings held on behalf of the PCC.
- Other fixtures, fittings and office equipment where the PCC is free to dispose of such assets without faculty and where the original cost exceeded £1000.

The following assets are recognised and a monetary value given as part of the description in the Statement of Assets and Liabilities:

- Amounts owing to The PCC.
- Legacies where formal notification of entitlement and amount has been received at 31 December by the PCC.
- Investments held beneficially by the PCC.

Closing bank balances as shown in the receipts and payments account.

The following liabilities are recognised in the Statement of Assets and Liabilities

- Any loans or overdrafts advanced to the PCC
- Creditors for goods and services where the supply has been received at 31 December.

Legacies

The PCC regards all legacies left to St Luke's Church as a gift to be gratefully received and wisely used. When a legacy is given for a specific purpose the PCC are required to use the legacy for this purpose. Where no restriction is placed on a legacy the money will be put into a designated fund within the General Fund of the PCC accounts to be used for a specific purpose or purposes. This purpose will be decided by the PCC following recommendations from the Finance and Stewardship Team or the Standing Committee.

- 2 The expenses paid to clergy may include a small immaterial proportion, which relates to their function as PCC members. PCC members receive reimbursement of certain legitimate expenses incurred. No PCC member receives any payment as a direct result of their being on the PCC. C Eastbrook (deputy churchwarden) receives fees from the PCC in respect of his duties as organist. The fees are set independently by the PCC in line with recommended fees from the Royal School of Church Music.

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2020

2 Receipts	Restricted	Friend's of St. Luke's	Unrestricted funds	TOTAL FUNDS	
	Funds (note 4)			2020	2019
	£	£	£	£	£
2(a) Voluntary income					
Planned giving:					
Income tax recoverable on Gift Aid			6,039.11	6,039.11	9,916.20
Stewardship			37,496.65	37,496.65	37,739.40
Collections (open plate) at all services			1,778.26	1,778.26	3,109.01
Special collections			20.00	20.00	518.23
Donations for leaving gifts			-	-	408.00
Votive candles			116.97	116.97	534.13
Wall safe - cards			19.69	19.69	72.59
Grants	9,000.00		29,079.13	38,079.13	34,907.84
Subscriptions		348.00		348.00	372.00
Donations, appeals etc.	2,894.51	-	1,566.43	4,460.94	24,620.75
	<u>11,894.51</u>	<u>348.00</u>	<u>76,116.24</u>	<u>88,358.75</u>	<u>112,198.15</u>
2(b) Church activities					
Fees			3,812.00	3,812.00	6,773.00
Legacies			96,598.50	96,598.50	-
Memorial plaques			335.00	335.00	355.00
Heating charges			255.00	255.00	460.00
Open Door income			93.10	93.10	227.90
	<u>-</u>	<u>-</u>	<u>101,093.60</u>	<u>101,093.60</u>	<u>7,815.90</u>
2(c) Activities for generating funds					
Fund raising events:					
Concerts/plays etc			-	-	1,426.00
Refreshments at events		365.47		365.47	464.45
Christmas Fayre				-	176.90
Christmas Tree Festival/Bazaar				-	577.83
History weekend				-	326.48
Pudding evening			189.30	189.30	120.50
Quiz night			-	-	240.50
Extension fees			7,224.00	7,224.00	19,881.45
Church hire			559.50	559.50	1,868.00
Rent			225.00	225.00	950.00
Printing income			571.38	571.38	954.61
Messy Church			32.95	32.95	130.96
Advertising Income			120.00	120.00	260.00
	<u>-</u>	<u>365.47</u>	<u>8,922.13</u>	<u>9,287.60</u>	<u>27,377.68</u>
2(d) Income from investments					
Dividends receivable			86.08	86.08	83.57
Interest received			485.42	485.42	505.76
	<u>-</u>	<u>-</u>	<u>571.50</u>	<u>571.50</u>	<u>589.33</u>
2(e) Other incoming resources					
Team refunds			2,888.46	2,888.46	6,206.28
Miscellaneous income			982.06	982.06	6,193.05
	<u>-</u>	<u>-</u>	<u>3,870.52</u>	<u>3,870.52</u>	<u>12,399.33</u>
Total Receipts	<u>11,894.51</u>	<u>713.47</u>	<u>190,573.99</u>	<u>203,181.97</u>	<u>160,380.39</u>

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2020

3 Payments	Restricted	Friend's of St. Luke's	Unrestricted funds	TOTAL FUNDS	
	Funds (note 4)			2020	2019
	£	£	£	£	£
3(a) Church Activities					
Diocesan family purse			56,606.00	56,606.00	56,156.00
<i>Clergy expenses:</i>					
Rector travel			613.10	613.10	722.00
Curate travel			-	-	1,302.60
Rector telephone			344.80	344.80	385.54
Curate telephone			-	-	430.70
Entertainment			-	-	0.80
<i>Church expenses:</i>					
Heat, light, water and insurance			3,817.29	3,817.29	3,834.70
Maintenance & equipment	7,944.51		7,292.07	15,236.58	21,870.38
Altar services			541.69	541.69	2,253.54
Music, choir and organists			1,619.98	1,619.98	2,949.82
Upkeep of churchyard - general			260.25	260.25	740.02
Upkeep of churchyard - Tolleshunt Knights	40.00			40.00	200.00
Church Extension Extension	2,500.00		147,330.00	149,830.00	13,407.57
<i>Extension expenses:</i>					
Heat, light, water and insurance			4,695.39	4,695.39	5,075.01
Maintenance			2,878.26	2,878.26	4,242.38
Cleaning wages			1,273.00	1,273.00	2,928.13
Cleaning materials			452.52	452.52	1,140.16
Equipment			565.00	565.00	1,411.79
Telephone			830.22	830.22	736.33
Sunday School & youth			181.25	181.25	100.00
Christmas tree	150.00		10.00	160.00	80.00
Professional fees			35.00	35.00	2,318.90
Miscellaneous expenses			1,284.26	1,284.26	2,358.89
Books and publications			530.48	530.48	401.93
<i>Missionary and charitable giving:</i>					
Home missions and other Church societies and organisations					
- Sundry			20.00	20.00	-
- TYPO			1,000.00	1,000.00	-
- Essex Clergy Charity				-	185.10
- Rectors discretionary fund				-	292.00
- Children's Society (Christingle collection)				-	106.62
Secular charities					
- Little Haven Children's Hospice				-	216.51
<i>Church management and administration</i>					
Bank charges			37.06	37.06	-
Administrator costs			8,319.38	8,319.38	8,076.74
Postage, stationery and printing			1,674.49	1,674.49	3,142.57
Deanery dues			(10.00)	(10.00)	35.00
Gifts			19.75	19.75	445.96
Memorial plaques			318.00	318.00	210.00
Other telephone expenses			85.00	85.00	-
	<u>10,634.51</u>	<u>-</u>	<u>242,624.24</u>	<u>253,258.75</u>	<u>137,757.69</u>
3(b) Costs of generating funds					
FoSL event costs		114.30		114.30	1,053.33
Costs of other fund raising activities			86.00	86.00	-
	<u>-</u>	<u>114.30</u>	<u>86.00</u>	<u>200.30</u>	<u>1,053.33</u>
Total payments	<u>10,634.51</u>	<u>114.30</u>	<u>242,710.24</u>	<u>253,459.05</u>	<u>138,811.02</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2020

4 Restricted funds

	Tawell Legacy £	Organ Fund £	Ministry fund £	Other £	Church Floor £	Extension & equipment £	TOTAL FUNDS	
							2020 £	2019 £
Restricted Funds Receipts								
<i>Voluntary income</i>								
Grants					6,500.00	2,500.00	9,000.00	16,789.00
Donations, appeals etc.				150.00	1,444.51	1,300.00	2,894.51	1,278.00
	-	-	-	150.00	7,944.51	3,800.00	11,894.51	18,067.00
Total Receipts	-	-	-	150.00	7,944.51	3,800.00	11,894.51	18,067.00
Restricted Funds Payments								
<i>Church activities</i>								
Church expenses:								
Maintenance & equipment					7,944.51		7,944.51	16,789.00
Extension extension						2,500.00	2,500.00	
Churchyard				40.00			40.00	
TYPO							-	-
New chasubles							-	200.00
Water boiler							-	95.00
Mower repairs							-	50.00
Kelvedon & Feering							-	-
Christmas tree				150.00			150.00	80.00
	-	-	-	190.00	7,944.51	2,500.00	10,634.51	17,214.00
Total payments	-	-	-	190.00	7,944.51	2,500.00	10,634.51	17,214.00
Excess of receipts over payments/(payments over receipts)	-	-	-	(40.00)	-	1,300.00	1,260.00	853.00
Cash and bank accounts at 1 January 2020	825.00	1,042.00	458.00	674.88		-	2,999.88	2,146.88
Cash and bank accounts at 31 December 2020	825.00	1,042.00	458.00	634.88		1,300.00	4,259.88	2,999.88
Choir				300.00				-
Sanctuary robes				138.78				
Hymn books				196.10				
				634.88				

Restricted Funds

The restricted funds shown above and their restrictions are:

Tawell Legacy

This fund represents a legacy left to the Rector and Churchwardens of St. Luke's by the late Mrs P E Tawell for the maintenance of the Church and graveyard with the wish that the graves and gravestones of herself and her family are kept in good order.

Organ Fund

This fund represents donations given for maintenance of the organ.

Ministry Fund

This fund represents monies arising from the retirement of J Leaworthy and which are to be used to provide grants for those undertaking further study for ministry.

Church Floor

This fund represents donations and grants received in respect of replacing the floor tiles in the Church.

Extension & Equipment

This fund represents donations and grants received towards the building work and equipment required in the extension building project.

Other

This represents sundry small restricted fund balances held from time to time.

Hymn Books

This fund represents monies raised towards the replacement of the hymn book used in services.

Sanctuary robes

This fund represents monies raised towards the replacement of robes for Servers.

Choir

This represents money left to the choir in a legacy.

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2020

5 General Fund

		2020	2019
		£	£
The general fund is made up of the following:			
- General fund	5(a)	(13,533.04)	38,620.21
Funds designated by the PCC			
- Spooner legacy	5(b)	1,185.40	1,185.40
- Tabner legacy	5(d)	2,812.94	2,812.94
- Remembrance fund	5(c)	3,018.93	3,001.93
- Organ fund	5(e)	25,000.00	25,000.00
- Everitt legacy	5(f)	36,905.49	36,905.49
- Wilkinson legacy	5(g)	500.00	500.00
- East Legacy	5(h)	500.00	500.00
- Sorrell Legacy	5(i)	1,000.00	1,000.00
- Taylor Legacy	5(j)	17,301.66	17,301.66
- Butler Legacy	5(k)	1,195.62	1,195.62
		<u>75,887.00</u>	<u>128,023.25</u>
a) General fund			
Balance brought forward		38,620.21	19,788.47
Excess of receipts over payments/(payments over receipts) for year		(52,136.25)	17,910.54
Transfer (to)/from Remembrance fund		(17.00)	(145.00)
Transfer (to) Butler Legacy			1,066.20
Balance carried forward		<u>(13,533.04)</u>	<u>38,620.21</u>
b) Spooner legacy			
Balance brought forward		1,185.40	1,185.40
Transfer from/(to) general fund		-	-
Balance carried forward		<u>1,185.40</u>	<u>1,185.40</u>
c) Remembrance fund			
Balance brought forward		3,001.93	2,856.93
Transfer from/(to) general fund		17.00	145.00
Balance carried forward		<u>3,018.93</u>	<u>3,001.93</u>
d) Tabner Legacy			
Balance brought forward		2,812.94	2,812.94
Transfer from/(to) general fund		-	-
Balance carried forward		<u>2,812.94</u>	<u>2,812.94</u>
e) Organ Fund			
Balance brought forward		25,000.00	25,000.00
Transfer (to)/from Taylor Legacy		-	-
Balance carried forward		<u>25,000.00</u>	<u>25,000.00</u>
f) Everitt Legacy			
Balance brought forward		36,905.49	36,905.49
Transfer (to)/from general fund		-	-
Balance carried forward		<u>36,905.49</u>	<u>36,905.49</u>

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE
NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 December 2020

5 General Fund (continued)	2020	2019
	£	£
g) <i>Wilkinson Legacy</i>		
Balance brought forward	500.00	500.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>500.00</u>	<u>500.00</u>
h) <i>East Legacy</i>		
Balance brought forward	500.00	500.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>500.00</u>	<u>500.00</u>
i) <i>Sorrell Legacy</i>		
Balance brought forward	1,000.00	1,000.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>1,000.00</u>	<u>1,000.00</u>
j) <i>Taylor Legacy</i>		
Balance brought forward	17,301.66	17,301.66
Upgrade sound system/projection system	-	-
Balance carried forward	<u>17,301.66</u>	<u>17,301.66</u>
k) <i>Butler Legacy</i>		
Amount received	1,195.62	2,261.82
New chasubles		(1,066.20)
Balance carried forward	<u>1,195.62</u>	<u>1,195.62</u>

6 Amounts held on behalf of third parties

	2020	2019
	£	£
- Mothers and toddlers	386.45	186.45
- Food Bank	815.00	-
- Mens Supper Club	388.96	388.96
- Christmas Alone	65.00	65.00
- Bible Society	47.00	-
- Beacon House	25.66	-
- Key deposits	90.00	80.00
- Diocese of Chelmsford	168.00	-
	<u>1,986.07</u>	<u>720.41</u>

7 Restricted income

The PCC receives certain income on the understanding that it is used towards the maintenance of the Churchyard and in the case of legacies the graves of the legatees. These amounts during the year were:

	2020	2019
	£	£
Income from investments held on behalf of the PCC by the Central Board of Finance from the following:		
Rose West Legacy	86.08	83.57
Grant from The Commonwealth Graves Commission	<u>30.00</u>	<u>30.00</u>

**Independent Examiner's Report
to the PCC of the Parish of Tolleshunt Knights with Tiptree**

I report on the accounts of the PCC for the year ended 31 December 2020, which are set out on pages 5 to 12.

Respective responsibilities of the PCC and examiner

The members of the PCC are responsible for the preparation of the financial statements. The PCC members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
- To follow procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Wyncoll ACA
Willow House
110 Maldon Road
Tiptree
19 May 2021