

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**

Annual report	1 – 4
Financial Statement – Receipts & Payments Account	5
Statement of Assets and Liabilities	6
Notes to the Financial Statements	7 – 13
Independent Examiner's Report	14

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		Restricted funds (note 4)	Friend's of St. Luke's	unrestricted funds	TOTAL FUNDS	
	Note	£	£	£	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>
---	-----------------	-----------------

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
---	----------	----------

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

	Restricted Funds (note 4) £	Friend's of St. Luke's £	Unrestricted funds £	TOTAL FUNDS	
2 Receipts				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	Unrestricted	TOTAL FUNDS	
	Funds	St. Luke's	funds	2021	2020
	(note 4)				
	£	£	£	£	£
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) <i>General fund</i>			
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) <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		3,018.93	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) <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		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) <i>Everitt Legacy</i>			
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

**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