

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

	Restricted Funds (note 4) £	Friend's of St. Luke's £	Unrestricted funds £	TOTAL FUNDS	
2 Receipts				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	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) <i>General fund</i>			
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) <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		3,205.93	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) <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	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) <i>Everitt Legacy</i>			
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	<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