

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**

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

2 Receipts	Restricted Funds (note 4) £	Friend's of St. Luke's £	Unrestricted funds £	TOTAL FUNDS	
				2023 £	2022 £
2(a) Voluntary income					
Planned giving:					
Income tax recoverable on Gift Aid			8,513.71	8,513.71	5,149.50
Stewardship			41,061.00	41,061.00	38,616.00
Collections (open plate) at all services			3,987.04	3,987.04	3,082.07
Special collections			460.21	460.21	236.35
Votive candles			391.39	391.39	156.44
Wall safe - cards			36.67	36.67	15.55
Grants			1,055.00	1,055.00	230.00
Subscriptions		288.00		288.00	312.00
Donations, appeals etc.		42.60	2,086.38	2,128.98	4,555.22
	-	330.60	57,591.40	57,922.00	52,353.13
2(b) Church activities					
Fees			7,563.00	7,563.00	7,814.00
Memorial plaques			640.00	640.00	675.00
Heating charges			630.00	630.00	380.00
Open Door income			114.16	114.16	125.65
	-	-	8,947.16	8,947.16	8,994.65
2(c) Activities for generating funds					
Fund raising events:					
Beverley Brothers		573.00	-	573.00	-
Jazz evenings		1,444.70	-	1,444.70	300.50
70's Evening		622.21		622.21	
Refreshments at events		994.53		994.53	303.42
Police Choir		815.00		815.00	-
Sundry events		391.00		391.00	-
Harvest Fayre		307.00		307.00	-
Ukelele evening				-	150.00
Christmas Tree Festival/Bazaar		383.00		383.00	483.50
History weekend				-	261.11
Hexacordia		430.00		430.00	-
Pudding evening				-	162.86
Tabletop sale				-	213.35
Quiz nights		960.00	-	960.00	1,128.74
Bookstall			-	-	31.00
Extension fees			27,447.25	27,447.25	18,712.25
Church hire			1,868.00	1,868.00	1,339.50
Rent			60.00	60.00	-
Printing income			282.94	282.94	163.76
Messy Church			352.76	352.76	172.30
Advertising Income			180.00	180.00	80.00
	-	6,920.44	30,190.95	37,111.39	23,502.29
2(d) Income from investments					
Dividends receivable			92.69	92.69	92.17
Interest received			1,142.46	1,142.46	300.80
	-	-	1,235.15	1,235.15	392.97
2(e) Other incoming resources					
Team refunds			12,491.20	12,491.20	7,288.54
Sale of land				-	-
Miscellaneous income			461.21	461.21	423.33
	-	-	12,952.41	12,952.41	7,711.87
Total Receipts	-	7,251.04	110,917.07	118,168.11	92,954.91

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
		-	-	114,600.05	114,600.05	100,350.12
3(b)	Costs of generating funds					
	FoSL event costs		1,519.69		1,519.69	212.86
		-	1,519.69	-	1,519.69	212.86
Total payments		-	1,519.69	114,600.05	116,119.74	100,562.98

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
	-	-	-	-	-	1,928.96
Total Receipts	-	-	-	-	-	1,928.96
Restricted Funds Payments						
<i>Church activities</i>						
Church expenses:						
Maintenance & equipment					-	1,634.00
Extension - new equipment					-	194.96
Christmas tree					-	100.00
	-	-	-	-	-	1,928.96
Total payments	-	-	-	-	-	1,928.96
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	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 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) <i>General fund</i>			
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) <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		3,380.93	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) <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	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>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 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