

Tidenham Parochial Church Council

Trustees' Annual Report and Accounts
for the year ended 31 December 2022

Registered Charity Number 1158940

Tidenham Parochial Church Council

Trustees' Annual Report and Financial Statements for the year ended 31 December 2022

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Tidenham Parochial Church Council

Full Name: The Parochial Church Council (PCC) of the Ecclesiastical Parish of Tidenham with Beachley and Lancaut (Parish of Tidenham).

Working Name: Tidenham PCC

Location: The Ecclesiastical Parish of Tidenham is located in Gloucestershire in the south part of the Forest of Dean District Council, between the Rivers Severn and Wye, and adjacent to Chepstow. It is part of Forest South Deanery, within the Church of England's Diocese of Gloucester. There are 3 church buildings: -

- St Mary and St Peter, Tidenham Lane, Tidenham. NP16 7JQ
- St Luke's, Coleford Road, Tutshill. NP16 7PT
- St Michael and All Angels, Tidenham Chase. NP16 7JW

Charitable Status: The PCC of the Ecclesiastical Parish of Tidenham with Beachley and Lancaut was registered with the Charity Commissioners on 23rd October 2014. It previously had *excepted charity* status.

Registered charity number: 1158940

Address for correspondence: Tidenham Vicarage, Gloucester Road, Tutshill, CHEPSTOW NP16 7DH

PCC members who have served from 1st January 2022 until 28th February 2023 are: -

Ex officio members:

Office	Name	Dates	Position held
<i>Incumbent</i>	Revd David Treharne		Chair
<i>Curate</i>	Revd Nicki Bullivant		
<i>Churchwarden</i>	Prof Brian Duerden CBE		Vice chair
<i>Churchwarden</i>	Miss Nicholette Flatman		Vice chair
<i>Reader</i>	Mrs Fiona Gardiner		
<i>Reader</i>	Mr James Parsons		Deanery Synod representative
Lay members:			
	Mr John Dempsey (Co-opted)	(Until 05 March 2022)	Treasurer (until he resigned on 05 March 2022)
	Mr Paul Coombs	(From 08 May 2022)	Treasurer (from 11 May 2022)
	Mr Iain Gardiner		Secretary
	Dr Emma Phillips		Deanery Synod representative
	Mrs Molly Mayo	(Co-opted)	Deanery Synod representative
	Mr John-Ross Henderson		Health & Safety Advisor
	Ms Marilyn Henderson		Parish Safeguarding Officer
	Mr Peter Jones	(Resigned 05 October 2022)	
	Mrs Polly Morgan		
	Mr Andrew Palmer		
	Mr Ethan Richards	(Resigned 27 February 2023)	
	Mr Robin Riordan		
	Miss Chantelle Wynn		

Independent examiner: Andrew Royle

Tidenham Parochial Church Council

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing Document

Tidenham Parochial Church Council (The PCC) is a body corporate established by the Church of England. All PCCs are governed by two pieces of Church of England legislation, called Measures:

- the Parochial Church Measure (1956) as amended and
- the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). They were revised in 2011 and completely rewritten in 2019, coming into effect on 1st January 2020.

Aims and purposes

All PCC members are Trustees of the charity. The PCC is responsible for: -

- co-operating with the incumbent in promoting in Tidenham parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical for the public benefit.
- making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent.

Objectives and activities

The PCC seeks to promote the whole mission of the church by engaging in activities including: -

- the holding of regular public worship services open to all;
- the provision of sacred space for personal prayer and contemplation;
- pastoral work including visiting the sick and bereaved;
- teaching Christianity by sermons, courses and small groups;
- taking Christian assemblies in local schools;
- provision of children and youth activities with a Christian ethos;
- promoting Christianity through staging other events and meetings;
- carrying out the mission of the Church by the provision of activities for senior citizens, parents and other special needs groups;
- regular provision of a parish magazine to show community and church ideas and activities;
- supporting other charities in the UK and overseas.

Grant making is not a primary activity. However as part of its charitable purpose of promoting the whole mission of the Church, the PCC makes grants to other charitable organisations with complementary activities which help us achieve our purpose.

Public Benefit - Engaging with the community

In planning the activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. Built into the parish vision is a commitment to 'doing relationship well' and therefore a strong emphasis is placed on building community, loving engagement and wellbeing within the Parish. In particular we try to enable ordinary people to live out their faith as part of our parish community through: -

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the parish
- volunteering and loving service day by day

PCC Structure

The method of appointment of PCC members is set out in the Church Representation Rules. It consists of both ex-officio and elected members, and all members have full charity trustee responsibilities.

Ex-Officio PCC members

Tidenham PCC consists of the following ex officio members: the vicar, two churchwardens, curates, readers and Deanery Synod Representatives.

Tidenham Parochial Church Council

Forest South Deanery Synod

Three church members are elected every three years at the APCM to sit on Forest South Deanery Synod and become ex-officio members of the PCC. This provides the PCC with an important link between the parish and the wider structures of the Church. Deanery Synod members were elected at the 2020 APCM for a 3-year term.

Electing PCC members

In addition, twelve ordinary PCC members are elected at the Annual Parochial Church Meeting (APCM) by those members of the congregation who are on the church electoral roll of the parish. PCC members are elected for a 3-year term, with a third of members elected each year. The PCC may co-opt up to two additional members as necessary.

The APCM must be well advertised and held by 31 May each year using a standard agenda. It was duly held in Tidenham church on Sunday 08 May 2022. As the Annual accounts for 2021 had not been independently examined by that date, the Bishop of Gloucester authorised a Special Parochial Church Meeting in Tidenham church on Sunday 25 September when the annual accounts for 2021, which had by that date been independently examined, were presented to parishioners.

Church Electoral Roll of Tidenham Parish

All those who attend services in the Parish are encouraged to register on the Church Electoral Roll, which is reviewed each year by the PCC prior to the APCM. Church members are encouraged to stand for election to the PCC, if they have the appropriate gifts, skills and commitment to contribute to the spiritual life of the parish and the management of the church's affairs.

The Church Representation Rules require each PCC to create a completely new church electoral roll every six years, and this was duly achieved during January and February 2019 in advance of the 2019 APCM.

At 01 January 2022 there were 182 people on the church electoral roll, of whom 137 lived in the parish. The roll was revised in April 2022 in advance of the scheduled APCM. At 31 December 2022 there were 182 people on the church electoral roll, of whom 132 live in the parish.

PCC Management

PCC Meetings and sub-committees

The full PCC met eight times during 2022 (all in person) with an average attendance of 58%. Safeguarding, health and safety, and data protection are mandatory topics for the agenda. Once signed the Minutes are public documents and are available from the PCC Secretary. Highlights of the PCC meetings are published in the Link church magazine.

Given its wide responsibilities the PCC has a number of committees, each dealing with a particular aspect of parish life. These sub-committees, which include buildings, finance and charity giving, are responsible to the PCC and report back to it regularly.

The PCC has also authorised certain church members to be responsible for particular areas of church activity, such as safeguarding, health and safety, pastoral visiting, liaison with Tutshill Church of England primary school, visiting families to prepare for baptism, and care home services. The members of these committees and post holders are reviewed each year at the first PCC meeting after the APCM.

CHURCH BUILDINGS

General

To facilitate our activities it is important that we maintain the fabric of the three church buildings in the parish. In November and December our church architect undertook the Quinquennial Inspections of our buildings. As part of this process a drone survey was conducted for the first time. All work arising from the 5-yearly fixed wiring inspections carried out in 2022 by an NICEIC-approved contractor was completed.

Tidenham Parochial Church Council

Tutshill church

The recently re-ordered main church building has required no significant work this year. The PA desk was completed in January; our Broadband connection went live in July and a new portable altar was consecrated by Bishop Robert in October.

Tidenham church

Tidenham church has required no significant work this year. The PCC continued to develop plans to repair the tower and in November submitted its request for a faculty to the DAC. The PCC is supporting the Friends of Tidenham in their ongoing scheme to reorder the north aisle.

Tidenham Chase church has required no significant work this year.

ACHIEVEMENTS AND PERFORMANCE

Covid 19 Crisis

Although all UK Government's legal restrictions ceased on 19 July 2021, their extensive guidance and that of the Church of England centrally and Gloucester Diocese meant that church life and activities were far from normal as we started the new year. Responsibility for determining what could be done in each parish rested with the incumbent, and Revd David took that responsibility very seriously, very ably assisted by his churchwardens. Although there was a blip of Covid cases in December 2021, the situation had eased by the end of January 2022, such that Revd David Treharne issued a public notice, setting out the measures to be implemented at all of our public acts of worship. This meant that we restarted congregational singing and holy communion [in one kind] albeit with everyone still wearing masks.

Access to care homes was still limited and indeed our regular services at Care homes did not restart during 2022 due both to Covid, and staff shortages and other illnesses at the care home.

Communion in both kinds was not offered until Pentecost – 5th June.

It is still the case that by the end of the year a number of previously regular churchgoers did not feel able to return to public worship.

Public Benefit - Access to Church buildings

St Luke's Tutshill and Tidenham Chase were both open to the public on 3 days a week for personal prayer, and access to Tidenham church can be provided on request to the Administration Assistant or churchwardens. The churches may be used for community purposes. Local Schools and the local nursery can and do use the Church for regular acts of worship during term time and for other services during the year.

Public Benefit - Worship and Prayer

Public worship is conducted by those licensed and authorised to do so by the Bishop of Gloucester, which as well as the incumbent, curates and readers of Tidenham Parish listed on page 2, includes Revd David Rees, an Ordained Local Minister from St Briavels and Hewelsfield.

All three churches in the parish held a public Christian worship service each Sunday with additional services at Tutshill and Tidenham during the week.

Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and, through funeral services, friends and family express their grief and give thanks for the life which is now complete in the world and to commend the person into God's keeping. We celebrated 12 baptisms; 5 weddings and we held 26 funerals in our churches and at local crematoria.

Parishioners are encouraged to learn about the Gospel, and to develop their knowledge and trust in Jesus, not only through teaching during services, but also by joining one of the small 'Life groups' which met regularly once again in person to discuss the Christian faith and how it affects their lives. Unfortunately the annual quiet day usually organised in Spring at Ty Mawr Convent, had to be cancelled for a third year.

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Public Benefit - Pastoral Care

Some members of our parish are unable to attend church due to sickness or age. The ordained ministers are assisted in the pastoral work by a pastoral visiting team, whose usual activities, providing pastoral care in local hospitals and via home visits to the bereaved, sick, elderly and housebound, are still not back to normal. We were once again able to hold the monthly lunches at the local Woodcroft Christian Centre, which offered social activity for senior residents of the parish, but we were unable to restart the fortnightly visits to a local care home.

In person activities were run for children and teenagers to help them explore Christianity in a fun and engaging way. We managed to restart our weekly in person sessions for our Parish baby and toddlers groups.

The Wellbeing Chaplain spends the equivalent of one day a week at Sedbury Space, and visits many people both in their homes and places of work and liaises with the community police and social services.

Mission and Evangelism

The PCC's commitment to Mission and evangelism was demonstrated by its continued support of the full-time Youth, Children and Families (YCF) Missioner and part-time Wellbeing Chaplain, both of whom made presentations to the PCC. The YCF Missioner takes a monthly assembly at a local primary school and collaborated with the Parish Council Youth worker and Sportily to offer a comprehensive suite of activities for local youth during the summer.

The Parish produces a 'weekly briefing' for members and the wider community which is circulated on email, posted on the Parish website and placed at the back of each church. Easter cards designed by members of the congregation were again delivered to every home in the Parish. The Parish Christmas card was delivered to Royal Mail who sadly failed to deliver any of the cards. YouTube and Facebook posts reached well beyond the usual church membership.

The Link, our parish magazine, has reverted to become a printed magazine issued 4 times this year, but it is also available via the parish website.

The church website provides information about our church buildings, life events, contact details and a comprehensive calendar of events.

During the year, the PCC gave £2,882 (2021: £1,373) to a range of other charitable causes in the local community, nationally and throughout the world.

Ecumenical Relationships

As we are located right on the Welsh border, we are a member of the Chepstow-based Churches Together in Wales (Cytûn), participating in foodbank collections and Christians Against Poverty.

STAFF

Paid Staff

During 2022 the PCC employed a number of full and part-time staff: -

- a full-time Youth, Children and Families (YCF) Missioner,
- a part-time Youth co-ordinator (only until 06 January)
- a part-time administration assistant *and*
- a part-time post of *Wellbeing Chaplain* to address the many issues that have been highlighted by Covid.

Volunteers The PCC relies almost entirely on volunteers to carry out its objectives, and thanks them for all they do to make our church in the Parish of Tidenham the active and vibrant community that it is.

Tidenham Parochial Church Council

RISK MANAGEMENT

The PCC has a duty to identify and review the risks to which the church is exposed and to ensure appropriate controls are in place to provide reasonable assurance against those risks.

Safeguarding

The church engages in activities with children and young people and may come into contact with vulnerable people in the course of its pastoral ministry. The PCC has reconfirmed its acceptance of the House of Bishops' Safeguarding Policy and Parish Safeguarding Handbook.

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

The PCC has arranged for all trustees to undertake the mandatory domestic abuse training or obtain an exemption. Most members have successfully completed their training in 2022, but a few members are outstanding. The PCC was compliant by 28 February 2023.

The PCC has a safeguarding policy for working with children and young adults and a separate safeguarding policy for working with vulnerable adults. These key policies are reviewed, revised and reissued each year, usually at the first PCC meeting after the APCM.

The Parish Safeguarding Officer (PSO) ensured that:

- All volunteers were subject to the safer recruitment procedure before commencing work
- Disclosure and Barring Service (DBS) certification was up to date
- All relevant training was provided.

There was one new safeguarding incident during 2022, which was reported to all the relevant agencies

Insurance

The PCC has insurance policies covering both its church buildings and its activities. It has comprehensive health and safety policies, which are reviewed each year, and a contract for the provision and annual maintenance of fire extinguishers in its buildings.

Data Protection

The PCC has always taken its responsibilities for data protection very seriously, and issued a privacy notice in January 2022 as part of its review of the church electoral roll. The PCC has reviewed the data it holds and believes it complies with the General Data Protection Regulations (GDPR) 2018. No data protection issues were recorded during 2022.

FINANCE REVIEW

Total receipts (i.e. income) on the General Fund were £93,719 (2021:£95,042) (2020: £86,698) a 1.4% decrease year on year. Total General Fund voluntary receipts of £76,248 (2021:£80,092) (2020:£76,583) decreased by 4.8%. Income from the recovery of Gift Aid: £8,547 was down £7,767 (48%) over 2021: £16,314.

The amount spent from the General Fund to provide Christian Ministry throughout the Parish was £100,175 (2021: £91,560) (2020: £92,143), an increase of 9.4% on the previous year. The Diocesan Parish share of £68,292 (2021 & 2020 : £64,428 & £64,427 respectively) was paid in full during the year. At £26,196 Church running costs were up 32.3% compared with the previous Covid affected year (2021 £19,805), including utility costs of £7,561 (2021 £7,495) (2020 £4,999). A refund of £3,843 was received from SSE during the year. The present fixed price contract with SSE ends in December 2023. Insurance costs during the year were £4,308 (2021 £4,296) (2020 £3,931). There were no Building Repairs and improvements paid from the General Fund in 2022.

Reserves Policy After a comprehensive revision in 2021, the reserves policy remains unchanged requiring the PCC to maintain a reserve of £20,000 in its General Fund and £5,000 between the main Restricted Funds being YC&F and Wellbeing Project and Wellbeing Chaplain.

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Restricted Funds (See page 15)

1. **YC&F.** On 31st December 2022 the fund stood at £39,803 (2021 £62,867) (2020 £57,210).
2. **Wellbeing Project.** On 31st December 2022 the fund stood at £30,286 (2021 £19,325). A Grant of £10,000 was received from Gloucester County Council. During 2022 a new Restricted Fund was established by the PCC as a result of a Legacy of £20,000 for direct support of the Wellbeing Chaplain.
3. **Tutshill Re-ordering** £12,690 remains in the Fund as of 31st December 2022 (2021 £14,331) (2020 £24,168). £3,035 VAT refund was received during 2022 with payment for the portable Altar and final payment being made for the sound desk.
4. **Tidenham Tower Repairs.** A new Restricted Fund was created in January to cater for a £120,000 Legacy covering repairs to the tower. £109,497 is being held in it on 31st December 2022; £11,203 being paid out for professional fees on which VAT is being reclaimed.
5. **Buildings (Fabric) Funds.** £6,409 was spent from the Restricted Fund updating electrical circuits and control boxes in Tidenham church and repairs at the other two churches. On 31st December the Restricted Fund stood at £5,138 (2021 £10,422) whilst the Designated Fund stood at £1,956 (2021 £1,951)
6. **During 2022 the PCC voted to rename one Restricted Fund and close two Restricted Funds.** The Tutshill Toddlers Fund was renamed Tutshill Baby and Toddlers Group (B.A.T.S) on 21 September to reflect the group's activities. The *New Baby* fund was closed and the remaining money (£489) moved to B.A.T.S, as it does the same work. *The Well* fund was closed and the remaining money (£1,164) moved to the Wellbeing Project as it does essentially the same work.

Total Receipts and Payments Summary (i.e., Including all Restricted, Designated & General Funds)

Total Receipts for 2022 were £271,776 (2021:£179,336) (2020:£145,042) and

Total payments for 2022 were £167,769 (2021:£150,566) (2020:£130,810)

Total cash funds at year-end **were £263,360** (2021:£159,353) (2020:£130,581), held with Lloyds Bank, Monmouthshire Building Society and CBF Church of England deposit accounts.

This Annual Report and the Annual Accounts for 2022 were approved by the PCC on 14 March 2023 and signed on their behalf:

David Treharne (electronically signed)

Revd David Treharne,
Chair

Tidenham Parochial Church Council
Independent Examiner's Report to the Members of
Tidenham Parochial Church Council

I report on the accounts for the year ended 31 December 2022 which are set out on pages 10 to 17.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the Parochial Church Council ("**PCC**") are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("**the 2011 Act**") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- 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 charity 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 the trustees concerning 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 accounts 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 matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andy Royle (electronically signed)

Andy Royle

**15 Tylers Way
Sedbury
NP16 7AB**

Date: 30 March 2023

Tidenham Parochial Church Council

Receipts and payments account for the year ended 31 December 2022

	Note	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2022	Total 2021	Total 2020
		£	£	£	£	£	£
RECEIPTS							
Voluntary receipts:							
Planned giving		50,113	-	12,009	62,122	65,612	50,137
Collections at services		7,479	-	-	7,479	4,085	3,672
All other giving and voluntary receipts		10,109	-	1,349	11,458	28,197	13,229
Gift Aid recovered		8,547	-	2,690	11,237	23,672	14,743
Legacies	2	-	-	140,000	140,000	-	6,000
Grants	2	-	-	13,035	13,035	35,900	46,036
		76,248	-	169,083	245,331	157,466	133,817
Activities for generating funds:							
Gross income from fundraising activities		2,556		1,041	3,597	2,110	229
Investment income:							
Dividends and interest		-	5	1,519	1,524	439	705
Church activities:							
PCC Fees for weddings and funerals		7,101	-	-	7,101	11,572	5,694
Gross income from trading	3	3,700	-	409	4,109	2,611	2,629
Other incoming resources:							
Other income	4	4,114	-	6,000	10,114	5,138	1,968
Total receipts		93,719	5	178,052	271,776	179,336	145,042
PAYMENTS							
Church activities:							
Mission giving and donations		2,907	-	-	2,907	1,673	2,770
Diocesan parish share contribution		68,293	-	-	68,293	64,428	64,427
Salaries, wages and honoraria	6	2,122	-	41,340	43,462	33,850	27,978
Clergy and staff expenses		3,081	-	1,542	4,623	2,285	2,355
Mission and evangelism costs	7	3,279	-	684	3,963	1,781	2,010
Church running expenses	8	18,635	-	-	18,635	15,286	12,399
Utility bills	8	7,561	-	-	7,561	7,495	4,999
Major repairs to church buildings	9	-	-	11,203	11,203	1,296	7,498
Improvements to church buildings	9	-	-	5,075	5,075	21,225	5,542
Cost of trading	10	1,637	-	-	1,637	753	249
		107,515	-	59,844	167,359	150,072	130,227
Costs of generating income:							
Fund-raising activities		-	-	-	-	38	-
Governance costs:							
Governance costs		410	-	-	410	456	583
Total payments		107,925	-	59,844	167,769	150,566	130,810
(Shortfall) / Excess of receipts over payments		(14,206)	5	118,208	104,007	28,770	14,232
Transfers between funds	11	7,749	-	(7,749)	-	-	-
Cash at bank and in hand at 01 January 2022		33,082	1,951	124,320	159,353	130,581	116,349
Cash at bank and in hand at 31 December 2022		26,626	1,956	234,779	263,360	159,353	130,581

Tidenham Parochial Church Council

Statement of Assets and Liabilities for the year ended 31 December 2022

	Note	Unrestricted general fund £	Unrestricted designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
Cash Funds						
Lloyds bank accounts		26,933	1,794	51,040	79,768	98,785
Monmouthshire Building Society		-	-	84,814	84,814	15,690
CBF deposit accounts		-	1,179	97,599	98,778	44,879
	11	<u>26,933</u>	<u>2,973</u>	<u>233,453</u>	<u>263,360</u>	<u>159,354</u>
Other monetary assets						
Gift Aid recoverable		2,600	-	1,300	3,900	694
VAT refunds receivable		-	-	2,520	2,520	6,877
Unpaid Invoices		-	-	1,650	1,650	-
CoE Utilities Grant		1,162	-	-	-	-
		<u>3,762</u>	<u>-</u>	<u>5,470</u>	<u>8,070</u>	<u>7,571</u>
Liabilities						
Income tax payable		-	-	-	-	-
Supplier invoices payable		-	-	495	495	2,636
Retentions on building works		-	-	-	-	-
Accrued utilities charges		-	-	-	-	701
Vicar and staff expenses payable		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>495</u>	<u>495</u>	<u>3,337</u>
					2022	2021
					£	£
Charitable trusts at market value						
Mary Burder churchyard fund					7,836	8,888
Nolan lych gate fund					2,560	2,904
Chancel repair fund					351	468
					<u>10,747</u>	<u>12,259</u>

The charitable trusts are administered by the Gloucester Diocesan Trust as endowment funds and must be retained.

Only the income arising from each fund is available for use by the PCC and is restricted to the purposes specified in note 11.

Tidenham Parochial Church Council

Notes to the Financial Statements

1. Accounting policies

(i) Basis of accounting

As the PCC's gross income is below £250,000, apart from the exceptional one-off legacy of £120,000 for the restoration of Tidenham church tower, the PCC has made use of the exemption in s.133 of the Charities Act 2011 to prepare a receipts and payments account and a statement of assets and liabilities. The PCC expects its gross revenue for 2023 and subsequent years will not exceed £250,000. Receipts are included as received and expenditure when irrevocably paid. The financial statements are therefore not prepared on an accruals basis, and thus are outside the scope of the Charities SORP (FRS 102).

The financial statements are prepared in accordance with the Church Accounting Regulations 2006. They include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of other church groups that owe an affiliation to another body, nor those that are informal gatherings of church members.

(ii) Fund accounting

Restricted funds represent income which can only be spent for specific purposes, which are set out in note 10. The restrictions arise when specified by a donor, or when funds are raised for a specific purpose.

Unrestricted funds represent the remaining funds of the PCC which are not restricted, and may be spent as the PCC wishes in accordance with the objectives of the charity. The PCC may designate certain unrestricted funds for particular uses, such as an upcoming project, and such designated funds are not included in its free reserves.

2. Voluntary Income

During the year the PCC received the following grants: -

- (i) Gloucester County Council: £10,000 towards the Wellbeing Project.
- (ii) Listed Places of Worship Scheme: £3,035 VAT refund, Tutshill Re-ordering

During the year the PCC received the following legacies: -

- (iii) Tony James estate: £120,000 for renovation of Tidenham church Tower
- (iv) Tony James estate: £20,000 for Tidenham Parish Wellbeing Chaplain

3. Gross income from trading

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2022	Total 2021	Total 2020
	£	£	£	£	£	£
Parish magazine sales	890	-	--	890	950	1,376
Parish magazine advertising	1,791	-	-	1,791	1,614	930
Income from letting of building	773	-	-	773	47	62
Coffee	246	-	-	246	N/A	N/A
Tutshill Toddlers Group	-	-	409	409	-	261
	3,700	-	409	4,109	2,611	2,639

Tidenham Parochial Church Council

Notes to the financial statements (Continued)

4. Other income

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2022	Total 2021	Total 2020
	£	£	£	£	£	£
Services for Sedbury Space			6,000	6,000	N/A	N/A
Wayleave	118	-	-	118	118	118
Insurance claims	-	-	-	-	-	1,849
Capital received from CBF Mary Burder charitable trust	-	-	-	-	5,000	-
Other	3,996	-	-	3,996	20	-
TOTAL	4,114	-	6,000	10,114	5,138	1,968

5. Trustee's remuneration and benefits

The remuneration paid to members of the PCC for carrying out their duties as trustees was £nil (2021: £nil).

Mr Ethan Richards received remuneration of £107 (2021: £6,655) and pension contributions of £NIL(2021: NIL) in his capacity as part-time Youth Co-ordinator.

Revd Nicki Bullivant received remuneration of £14,274 (2021: £3,447 NIL) and pension contributions of £526 (2021: £123) in her capacity as part-time Wellbeing Chaplain.

The amount paid to members of the PCC for personal expenses whilst carrying out their duties as trustees was £nil (2021: £nil).

6. Staff costs

	2022 £	2021 £
Wages and salaries	42,125	32,326
Employer's contribution to defined contribution pension scheme	1,336	1,523
	<u>43,461</u>	<u>33,849</u>
	2022	2021
The average number of employees during the year was:		
Part-time	2	3
Full-time	1	0

No employees received employee benefits of more than £60,000 during the year.

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Notes to the financial statements (Continued)

7. Mission and evangelism costs

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2022	Total 2021	Total 2020
	£	£	£	£	£	£
Youth children & families ministry	-	-	684	684	971	1,650
Discipleship	-	-	-	-	733	31
Outreach	3,279	-	-	3,279	61	96
Other expenses	-	-	-	-	15	231
Total	3,279	-	684	3,963	1,780	2,010

8. Church running expenses

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2022	Total 2021	Total 2020
	£	£	£	£	£	£
Insurance	4,308	-	-	4,308	4,150	3,931
Other Church running costs	4,318	-	-	4,318	7,647	6,752
Office costs	1,596	-	-	1,596	-	-
Upkeep of churchyards	2,004	-	-	2,004	3,489	1,716
5 year electrical inspections and work arising	6,409	-	-	6,409	-	-
Total	18,635	-	-	18,635	15,286	12,399
Church utility bills	7,561	-	-	7,561	7,495	4,999

9. Church improvements and repairs

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2022	Total 2021	Total 2020
	£	£	£	£	£	£
Improvements to church buildings						
Furniture	-	-	1,653	1,653	-	-
Audio-visual equipment	-	-	3,222	3,222	-	-
Broadband	-	-	200	200	-	-
Prior year items	-	-	-	-	21,225	5,542
Total Tutshill reordering	-	-	5,075	5,075	-	-
Major Repairs						
Tidenham Tower Repairs	-	-	11,203	11,203	-	-
TOTAL	-	-	16,278	16,278	21,225	5,542

Note Tutshill reordering costs are: Portable altar balance paid £1256, plus £3222 balance for the new sound desk.

10. Cost of trading

	Unrestricted general fund	Unrestricted designated	Restricted funds	Total 2022	Total 2021	Total 2020
	£	£	£	£	£	£
Parish magazine	1,346	-	-	1,346	753	249
Consumables	231	-	-	231	-	-
Letting of Building	60	-	-	60	-	-
TOTAL	1,637	-	-	1,637	753	249

Tidenham Parochial Church Council

Notes to the financial statements (Continued)

11. Funds

The movements in funds during the year were as follows.

	Balance at 1 January	Receipts	Payments	Transfers	Balance at 31 December
	£	£	£	£	£
Unrestricted general fund	33,082	93,719	(107,924)	7,749	26,626
Unrestricted funds designated to:					
Buildings maintenance and development	1,951	5	-	-	1,956
	35,033	93,724	(107,924)	7,749	28,582
Restricted funds					
Buildings maintenance and development	10,422	1,125	-	(6,409)	5,138
Youth, children & families fund	62,867	3,385	(25,989)	(460)	39,803
Wellbeing Project	19,325	27,060	(16,893)	794	30,286
Wellbeing Chaplain	-	20,080	-	-	20,080
Tutshill church reordering fund	14,331	3,435	(5,076)	-	12,690
B.A.T.S. Group	1,120	435	-	(366)	1,189
Sedbury toddlers group	341	1,045	(684)	360	1,062
New Baby Group	152	352	-	(504)	-
The Well	1,164	-	-	(1,164)	-
Funds donated for the following purposes:					
Notice boards (2014)	274	-	-	-	274
Tutshill churchyard bench (2016)	552	-	-	-	552
Tidenham church developments (2016)	561	-	-	-	561
Tidenham Tower Repairs	-	120,700	(11,203)	-	109,497
Funds derived from closure of charitable trusts:					
Vicar's discretionary fund	781	20	-	-	801
Tidenham graves	1,846	28	-	-	1,874
Tutshill graves	380	6	-	-	386
Funds derived from charitable trusts:					
Mary Burder churchyard fund	4,812	233	-	-	5,045
Nolan lych gate fund	513	73	-	-	586
Chancel repair fund	99	12	-	-	111
	119,540	177,989	(59,845)	(7,749)	229,935
Vicar and wardens' charitable trust administered by the PCC	4,781	63	-	-	4,844
PCC restricted funds Total	124,321	178,052	(59,845)	(7,749)	234,779
Total Funds	159,354	271,776	(167,769)	-	263,361

Tidenham Parochial Church Council

Notes to the financial statements (*Continued*)

11. Funds (*continued*)

The origin and purpose of each restricted fund is as follows:

Fund Name	Origin and Purpose
Youth, children and families fund	Money raised for the provision of Christian ministry specifically directed towards children, families with children, and teenagers in the Parish of Tidenham.
Wellbeing Project	Money received towards the costs of improving the wellbeing of people in the Parish of Tidenham.
Wellbeing Chaplain Salary	Money received to pay for the Wellbeing Chaplain's Salary
Buildings maintenance and development fund	Money raised from donations, grants and fund-raising events towards the maintenance and development of the church buildings and installed fixtures.
Tutshill church reordering fund	Money raised from donations, grants and fund-raising events towards the ongoing project to repair and develop the internal space of Tutshill church to enhance future use.
Tutshill toddlers group	Receipts from users of Tutshill toddlers group to meet the costs of running the group
Sedbury toddlers group	Funds raised through donations and fund-raising events for the purpose of running the Sedbury toddlers group
New Baby group	Funds raised through donations and fund-raising events for the purpose of running the New Baby group at Tutshill church
The Well	Funds raised through donations and grants to meet the costs of running The Well
Notice boards	Donations received toward the purchase of notice boards at all three churches
Tutshill churchyard bench	The surplus remaining from a donation to purchase the bench in Tutshill churchyard
Tidenham church developments	A donation made towards the future development of Tidenham church
Tidenham church Tower	Money received to pay for the renovation and repair of Tidenham church Tower

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Fund Name	Origin and Purpose
Vicar's Discretionary Fund:	Money from the closure of the F Grace trust to be used at the discretion of the vicar for the benefit of the poor of the parish.
Mary Burder churchyard fund:	Income from the charitable trust for the upkeep of the Burder graves in Chase churchyard and the churchyard in general
Nolan lych gate fund:	Income from the charitable trust for the preservation of the lych gate at Tidenham church
Tidenham Graves fund:	Money from the closure of the MJ Grace trust, the Mary Brett trust, and the Seys Bequest trust to be used for the upkeep of Tidenham churchyard, and especially the graves of Capt. Spencer Phipps Brett, Capt. Newdigate Poyntz, Mrs Poyntz, Mrs Alice Wood and the Seya family monuments, vault and window brass.
Tutshill Graves fund:	Money from the closure of the MJ Grace trust and the Mary Brett trust, to be used for the upkeep of Tutshill churchyard, and especially the graves of Capt. Spencer Phipps Brett, Capt. Newdigate Poyntz, Mrs Poyntz, Mrs Alice Wood.
Chancel repair fund:	Income from a charitable trust for the upkeep of the chancel fabric at Tidenham church

The following funds were closed during 2022

The Well, with the money transferred to the Wellbeing Project as it took over the work of 'The Well' *and*

The New Baby Group, with the money transferred to the Tutshill Toddler Group as it took over the work of 'The New Baby Group'.