

# **Tidenham Parochial Church Council**

Trustees' Annual Report and Accounts  
for the year ended 31 December 2023

Registered Charity Number 1158940

# **Tidenham Parochial Church Council**

## **Trustees' Annual Report and Financial Statements for the year ended 31 December 2023**

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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 1<sup>st</sup> January 2023 until 31<sup>st</sup> January 2024 are: -

### ***Ex officio members:***

<b><i>Office</i></b>	<b><i>Name</i></b>	<b><i>Dates</i></b>	<b><i>Position held</i></b>
<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

<b><i>Lay members:</i></b>	Mr Paul Coombs		Treasurer
	Mr Iain Gardiner		Secretary
	Dr Emma Phillips		Deanery Synod representative (until 23 April 2023)
	Mrs Molly Mayo		Deanery Synod representative
	Mr John-Ross Henderson		Health & Safety Advisor
	Ms Marilyn Henderson		Parish Safeguarding Officer (until 25 September 2023)
	Mrs Polly Morgan		
	Mr Andrew Palmer		
	Mr Ethan Richards	(Resigned 27 February 2023)	
	Mr Robin Riordan		
	Miss Chantelle Wynn	(Resigned 23 April 2023)	

**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 1<sup>st</sup> 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 Charity Commission's guidance on public benefit, and particularly the specific guidance on 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. Two Deanery Synod members were elected at the 2023 APCM for a 3-year term, leaving one position vacant.

### *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 Tutshill church on Sunday 23 April 2023 at which The Annual Accounts for 2022, which had been independently examined, were presented to parishioners.

### *Church Electoral Roll of Tidenham Parish*

All those who attend church 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 2023 there were 182 people on the church electoral roll, of whom 132 lived in the parish. The roll was revised in March 2023 in advance of the scheduled APCM. At 31 December 2023 there were 187 people on the church electoral roll, of whom 134 live in the parish.

## **PCC Management**

### *PCC Meetings and sub-committees*

The full PCC met ten times during 2023 (usually in person) with an average attendance of 59%. 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 sub-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 specific 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 during 2023.

## **Tidenham Parochial Church Council**

### **Tutshill church**

The recently re-ordered main church building has required no significant work this year.

### **Tidenham church**

Tidenham church has required no significant work this year. The PCC continued to develop plans to repair the tower and in October the DAC granted the PCC a faculty to do so. The PCC is continuing its support of the Friends of Tidenham Church 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, access to care homes was still limited and indeed our regular services at Castleford House Nursing Home did not restart until January 2023. This was due to Covid, staff shortages and other illnesses at the nursing home.

### **Public Benefit - Access to Church buildings**

St Luke's Church Tutshill and St Michael and All Angels Church at Tidenham Chase were both open to the public on 3 days a week for personal prayer. Access to St Mary and St Peter Church in Tidenham 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 a number of retired clergy and two people from the adjacent United Benefice of St Briavels with Hewelsfield and Brockweir: Revd David Rees, an Ordained Local Minister and Mandy Vaughan a reader.

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 15 (12) baptisms; 2 (5) weddings and held 21 (26) funerals in our churches and at local crematoria. 2022 data is in brackets.

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.

The annual Parish Quiet Day at Tymawr Convent took place in July, preceded by a 2-day retreat.

## **Tidenham Parochial Church Council**

### **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 now back to normal. We continue to hold the monthly lunches at the local Woodcroft Christian Centre, which offer social activity for senior residents of the parish, and we restarted regular 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. Our weekly in person sessions for our Parish baby and toddlers groups continue to be very well attended.

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 health providers, community police and social services.

### **Mission and Evangelism**

The PCC's commitment to Mission and evangelism was demonstrated by its continued support of the part-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. The Parish Easter and Christmas cards designed by members of the congregation were delivered to every home in the new estates of the Parish. YouTube and Facebook posts reached well beyond the usual church membership.

The Link, our parish magazine, is now printed 4 times a 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 £1,654 (2022: £2,882) to a range of charitable causes in the local community, nationally and throughout the world.

### **Ecumenical Relationships**

As we are located right on the Welsh border, we have good relationships with churches based in Chepstow, participating in foodbank collections and Christians Against Poverty. Chepstow-based Churches Together in Wales (Cytûn) no longer exists as a formal organisation and its bank account was closed in 2023.

### **STAFF**

#### **Paid Staff**

During 2023 the PCC employed three part-time staff: -

- a Youth, Children and Families (YCF) Missioner,
- a Wellbeing Chaplain to address the many issues that have been highlighted by Covid *and*
- an Administration Assistant.

**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. 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) Marilyn Henderson stood down from the role in September after faithfully undertaking the role for some 18 years. The PCC thanked her for her dedication. The 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 2023, 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 reissued a privacy notice in January 2023 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 2023.

### FINANCE REVIEW

**Total receipts (i.e. income) on the General Fund were £123,671** (2022: £93,719) a 31.9% increase year on year. Total General Fund voluntary receipts of £103,165 (2022: £76,248) an increase of 35.3%. Income from the recovery of Gift Aid: £17,015 was up nearly 100% compared with 2022: £8,547.

**The amount spent from the General Fund to provide Christian Ministry throughout the Parish was £99,572** (2022: £107,515), a decrease of 7.4% on the previous year. The largest element is the Parish Share we pay to Gloucester Diocese, which remained the same as in 2022: £68,293, and was paid in full during the year. At £23,789 Church running costs were down 9.1% compared with 2022, including utility costs of £8,990 (2022: £7,561). The 3-year fixed price electricity and gas contract with SSE ended in December 2023. The new 2-year contract with SSE will add 62% to electricity and 103% to gas supplies. Insurance costs during the year were £4,614 (2022: £4,308). There were no Building Repairs or Improvements paid from the General Fund in 2022.

**Reserves Policy** After a comprehensive revision in 2021, the reserves policy was reviewed in December, when the PCC increased the value of its reserves in its General Fund by 10% to £22,000, and agreed to maintain £5,000 between the main Restricted Funds being YC&F and Wellbeing Project and Wellbeing Chaplain.



## Tidenham Parochial Church Council

### Restricted Funds (See page 15)

1. **YC&F.** On 31<sup>st</sup> December 2023 the fund stood at £19,075 (2022: £39,903).
2. **Wellbeing Project.** On 31<sup>st</sup> December 2023 the fund stood at £42,189 (2022: £30,286).
3. **Wellbeing Chaplain.** On 31<sup>st</sup> December 2023 the fund stood at £3,638 (2022: £20,080)
4. **Tutshill Re-ordering** £12,915 remains in the Fund as of 31<sup>st</sup> December 2023 (2022: £12,690), which includes £1,320 funeral donations specifically for St Luke's church that will be moved to a new restricted fund (Tutshill St Luke's General Fund) on 1<sup>st</sup> January 2024.
5. **Tidenham Tower Repairs.** £112,419 is being held in the fund on 31<sup>st</sup> December 2023; (2022: £109,497) £1,865 was paid out for Bat ecology certification.
6. **Buildings (Fabric) Funds.** £8,227 was spent from the Restricted Fund updating electrical circuits and control boxes in Tidenham church and repairs at the other two churches in addition to quinquennial expenses. On 31<sup>st</sup> December the Restricted Fund stood at £1,703 (2022: £5,138) whilst the Designated Fund stood at £1,724 (2022: £1,956).
7. **During 2023 the PCC voted to create one Designated Fund on 1<sup>st</sup> January 2023 and open two Restricted Funds on 1<sup>st</sup> January 2024: -**
  - Pastoral Fees (Designated Fund)** established on 1<sup>st</sup> January 2023 received/paid £775 during 2023.
  - Tutshill (St Luke's) General (Restricted Fund)** established on 1<sup>st</sup> January 2024 with £1,320 transferred from Tutshill Re-Ordering Restricted Fund.
  - Chase (St Michael's) General (Restricted Fund).** Established on 1<sup>st</sup> January 2024, with zero balance.

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

Total Receipts for 2023 were £161,626 (2022: £271,776) *and*

Total Payments for 2023 were £165,051 (2022: £167,769)

**Total cash funds** at year-end on 31 December 2023 were £259,936 (2022: £263,360, held with Lloyds Bank and CBF Church of England deposit accounts.

The PCC discussed its account with Monmouthshire Building Society (MBS) as part of a financial review and decided to close it. Local Building Societies no longer open new accounts for charities. The MBS account was closed on 17 November 2023.

This Annual Report and the Annual Accounts for 2023 were approved by the PCC on 11<sup>th</sup> March 2024 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 2023 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: 11 March 2024**

# Tidenham Parochial Church Council

## Receipts and payments account for the year ended 31 December 2023

	Note	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2023	Total 2022
		£	£	£	£	£
<b>RECEIPTS</b>						
<b>Voluntary receipts:</b>						
Planned giving		52,211	0	5,690	57,901	62,122
Collections at services		7,680	131	0	7,811	9,319
All other giving and voluntary receipts		23,968	686	11,085	35,739	9,618
Gift Aid recovered		17,015	42	3,194	20,251	11,237
Legacies	2	1,000	0	0	1,000	140,000
Grants	2	1,292	0	2,871	4,163	13,035
		103,165	860	22,840	126,865	245,331
<b>Activities for generating funds:</b>						
Inter Fund Transfers	11	1,408	0	0	1,408	0
Gross income from fundraising activities		0	18	1,493	1,511	3,597
<b>Investment income:</b>						
Dividends and interest		679	55	5,697	6,430	1,524
<b>Church activities:</b>						
PCC Fees for weddings and funerals		11,252	393	0	11,645	7,101
Gross income from trading	3	5,859	0	0	5,859	4,109
<b>Other incoming resources:</b>						
Other income	4	1,308	0	6,600	7,908	10,114
<b>Total receipts</b>		123,671	1,325	36,629	161,626	271,776
<b>PAYMENTS</b>						
<b>Church activities:</b>						
Mission giving and donations		1,425	302	0	1,727	2,907
Diocesan parish share contribution		68,293	0	0	68,293	68,293
Salaries, wages and honoraria	6	2,284	0	43,528	45,812	43,462
Clergy and staff expenses		1,382	0	1,553	2,935	4,623
Mission and evangelism costs	7	725	0	1,067	1,792	3,963
Church running expenses	8	14,799	393	6,892	22,084	18,635
Utility bills	8	8,990	0	0	8,990	7,561
Major repairs to church buildings	9	0	0	1,865	1,865	11,203
Improvements to church buildings	9	0	0	8,240	8,240	5,075
Cost of trading	10	1,674	0	0	1,674	1,637
		99,572	695	63,146	163,413	167,359
<b>Costs of generating income:</b>						
Inter Fund Transfers	11		1,008	400	1408	0
Fund-raising activities		0	144	0	144	0
<b>Governance costs:</b>						
Governance costs		85	0	0	85	410
<b>Total payments</b>		99,658	1,847	63,546	165,051	167,769
(Shortfall) / Excess of receipts over payments		24,013	(522)	(26,916)	(3,425)	104,007
Transfers between funds	11	0	0	0	0	0
<b>Cash at bank and in hand at 01 January 2023</b>		<b>26,626</b>	<b>3,145</b>	<b>233,590</b>	<b>263,361</b>	<b>159,353</b>
<b>Cash at bank and in hand at 31 December 2023</b>		<b>50,639</b>	<b>2,623</b>	<b>206,674</b>	<b>259,936</b>	<b>263,361</b>

# Tidenham Parochial Church Council

## Statement of Assets and Liabilities for the year ended 31 December 2023

	Note	Unrestricted general fund £	Unrestricted designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Cash Funds</b>						
Lloyds bank accounts		19,883	1,398	14,409	35,690	79,768
Monmouthshire Building Society		0	0	0	0	84,814
CBF deposit accounts		30,757	1,224	192,265	224,246	98,778
	11	<u>50,639</u>	<u>2,623</u>	<u>206,674</u>	<u>259,936</u>	<u>263,360</u>
<b>Other monetary assets</b>						
Gift Aid recoverable		3,522	92	915	4,529	3,900
VAT refunds receivable		39	0	142	181	2,520
Unpaid Invoices		0	0	0	0	1,650
Bank Interest		413	15	2,023	2,451	0
Utilities		7,500	0	0	7,500	0
		<u>11,474</u>	<u>108</u>	<u>3,080</u>	<u>14,661</u>	<u>8,070</u>
<b>Liabilities</b>						
Supplier invoices payable		438	0	250	688	495
Accrued utilities charges		749	0	0	749	0
		<u>1,187</u>	<u>0</u>	<u>250</u>	<u>1,437</u>	<u>495</u>
					<b>2023</b>	<b>2022</b>
					£	£
<b>Charitable trusts at market value at 31 December</b>						
Mary Burder churchyard fund					8,579	7,836
Nolan lych gate fund					2,803	2,560
Chancel repair fund					384	351
					<u>11,766</u>	<u>10,747</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 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 2024 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 11. 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) Listed Places of Worship Scheme: £2,521 VAT refund, Tidenham church repairs.
- (ii) Gloucester Diocese: £1,162 for heating & lighting in all three churches.
- (iii) Gloucester Diocese Hibiscus Fund: £350 for activities at Sedbury Space
- (iv) Ecclesiastical Insurance Trust130: £130 towards new Bell ringing ropes at Tidenham church

During the year the PCC received the following legacy: -

- (v) Royston Grosvenor's estate: £1,000 for General Fund usage

### 3. Gross income from trading

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£	£
Parish magazine sales	1,264	0	0	1,264	890
Parish magazine advertising	1,006	0	0	1,006	1,791
Income from letting of building	3,589	0	0	3,589	773
Coffee	0	0	0	0	246
Tutshill Toddlers Group	0	0	0	0	409
	5,859	0	0	5,859	4,109

# Tidenham Parochial Church Council

## Notes to the financial statements (*Continued*)

### 4. Other income

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£	£
Services for Sedbury Space	0	0	6,600	6,600	6,000
Wayleave	118	0	0	118	118
Other	1,190	0	0	1,190	3,996
<b>TOTAL</b>	<b>1,308</b>	<b>0</b>	<b>6,600</b>	<b>7,908</b>	<b>10,114</b>

### 5. Trustee's remuneration and benefits

The remuneration paid to members of the PCC for carrying out their duties as trustees was £nil (2022: £nil).

Revd Nicki Bullivant received remuneration of £17,788 (2022: £14,274) and pension contributions of £688 (2022: £526 ) 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 (2022: £nil).

### 6. Staff costs

	2023 £	2022 £
Wages and salaries	44,338	42,125
Employer's contribution to defined contribution pension scheme	1,474	1,336
	<u>45,812</u>	<u>43,461</u>

	2023	2022
The number of employees at 31 December was:		
Part-time	3	2
Full-time	0	1
Full Time Equivalent (FTE) posts	1.47	1.87

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

# Tidenham Parochial Church Council

## Notes to the financial statements (*Continued*)

### 7. Mission and evangelism costs

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£	£
Youth children & families ministry	0	0	0	0	684
Discipleship	0	0	0	0	0
Outreach	725	0	1067	1792	3,279
Other expenses	0	0	0	0	0
<b>Total</b>	<b>725</b>	<b>0</b>	<b>1067</b>	<b>1792</b>	<b>3,963</b>

### 8. Church running expenses

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance	4,614	0	0	4,614	4,308
Other Church running costs	8,469	393	1,471	10,333	4,318
Office costs	1,716	0	0	1,716	1,596
Upkeep of churchyards	0	0	2,030	2,030	2,004
Quinquennial costs	0	0	3,391	3,391	6,409
<b>Total</b>	<b>14,799</b>	<b>393</b>	<b>6,892</b>	<b>22,084</b>	<b>18,635</b>
<b>Church utility bills</b>	<b>8,990</b>	<b>0</b>	<b>0</b>	<b>8,990</b>	<b>7,561</b>

### 9. Church improvements and repairs

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£	£
<b>Improvements to church buildings</b>					
Electrical items	0	0	852	852	1,653
Audio-visual equipment	0	0	7,139	7,139	3,222
Broadband	0	0	0	0	200
Other	0	0	249	249	0
<b>Major Repairs</b>					
Tidenham Tower			1,865	1,865	11,203
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>10,105</b>	<b>10,105</b>	<b>16,278</b>

**Note** Audio-visual: £2,999 St Luke's electric piano; £390 St Luke's stage box; £3,750 St Michael's electrical organ

### 10. Cost of trading

	Unrestricted general fund	Unrestricted designated	Restricted funds	Total 2023	Total 2022
	£	£	£	£	£
Parish magazine	1,554	0	0	1,554	1,346
Consumables	0	0	0	0	231
Letting of Building	120	0	0	120	60
<b>TOTAL</b>	<b>1,674</b>	<b>0</b>	<b>0</b>	<b>1,674</b>	<b>1,637</b>

# 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
	£	£	£	£	£
<b>Unrestricted General Fund</b>	26,626	122,225	(99,619)	1,408	50,639
<b>Unrestricted Designated Funds</b>					
Buildings maintenance	1,956	70	(302)	0	1,724
Pastoral Fees	0	775	(775)	0	0
B.A.T.S.	1,189	862	(144)	(1,008)	898
	29,771	123,932	(100,841)	400	53,262
<b>Restricted Funds:</b>					
Buildings maintenance and development	5,138	4,792	(8,227)	0	1,703
Youth, Children & Families	39,803	4,030	(24,597)	(160)	19,075
Wellbeing Project	30,286	15,327	(3,184)	(240)	42,189
Wellbeing Chaplain	20,080	2,702	(19,143)	0	3,638
Tutshill Church Reordering	12,690	3,629	(3,404)	0	12,915
Sedbury Toddlers Group	1,062	969	(673)	0	1,358
<b>Funds donated for the following purposes:</b>					
Notice Boards (2014)	274	10	0	0	285
Tidenham Church Develop (2016)	552	19	0	0	571
Tutshill Churchyard Bench	561	0	0	0	561
Tidenham Tower Repairs	109,497	4,787	(1,865)	0	112,419
Vicar's Discretionary Fund	801	28	(200)	0	629
Tidenham Graves	1,874	67	(50)	0	1,891
Tutshill Graves	386	13	(50)	0	349
<b>Funds derived from Charitable Trusts</b>					
Mary Burder Churchyard Fund	5,045	236	(1,930)	0	3,351
Nolan Lych Gate	606	40	0	0	626
Chancel Repair Fund	111	5	0	0	116
	228,746	36,654	(63,324)	(400)	201,676
Vicar and Wardens' Charitable Trust administered by the PCC	4,844	155	0	0	4,999
<b>PCC Restricted Funds Total</b>	<b>233,590</b>	<b>36,809</b>	<b>(63,324)</b>	<b>(400)</b>	<b>206,675</b>
<b>Total Funds</b>	<b>263,361</b>	<b>160,740</b>	<b>164,164</b>	<b>0</b>	<b>259,937</b>



## Tidenham Parochial Church Council

### Notes to the financial statements (*Continued*)

#### 11. Funds (*continued*)

The origin and purpose of each restricted / designated\* fund is as follows:

<b>Fund Name</b>	<b>Origin and Purpose</b>
Youth, Children and Families	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 *	Money raised from donations, grants and fund-raising events towards the maintenance and development of the church buildings and installed fixtures.
Tutshill church reordering	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 (BATS)*	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
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
Vicar's Discretionary	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	Income from the charitable trust for the upkeep of the Burder graves in Chase churchyard and the churchyard in general
Nolan Lych Gate	Income from the charitable trust for the preservation of the lych gate at Tidenham church
Chancel Repair	Income from the charitable trust for the upkeep of the chancel fabric at Tidenham church
Tidenham Graves	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	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.
Pastoral Fees*	Payment to Gloucester Diocese of fees collected for churchyard monuments and weddings.