



# St. Michael's, Breaston

## *Growing as followers of Jesus*



## Annual Report for 2021 of *The Parochial Church Council of the Ecclesiastical Parish of St. Michael, Breaston*

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## Administrative information

### Reference details

St. Michael's, Breaston is a registered charity, number 1165581, rejoicing in the full name of *The Parochial Church Council of the Ecclesiastical Parish of St. Michael, Breaston*. The address of the church office is St. Michael's Church Office, Main Street, Breaston, Derby, DE72 3DX, telephone (01332) 872094. The date of registration as a charity is 16 February 2016.

### Charity Trustees

The members of the PCC are classed as the trustees of the charity and their names are listed below (under *PCC Members*).

### Bankers

Our current and deposit accounts are held by Barclays Bank plc, Leicester, LE87 2BB. We also have a current account at Lloyds Bank plc, 8 Tamworth Rd, Long Eaton, Nottingham NG10 1JJ. Further deposit funds are also held with CCLA Investment Management Ltd., Senator House, 85 Queen Victoria Street, London, EC4V 4ET

### Examiner

At the 2021 APCM, the PCC recommended that we re-appoint Clayton & Brewill as Independent Examiners. This motion was approved. Clayton & Brewill have conducted an examination of these accounts and the underlying records and their report is found on page 5.

### Clergy Licensed to the Parish

Rev'd Chris Smedley (Rector)  
Rev'd Maria Przeslawski (Permission to Officiate)

### Day-to-Day Management

Day-to-day management of the charity is delegated to the Rector in conjunction with the Staff Team.

At 31 December 2021, the staff team comprised:

Rev'd Chris Smedley (Rector)  
Steve Lacey (Youth and Community Worker)  
Jodie Kirk (Young Church & Sunbeams Coordinator and CYM Trainee)

The Standing Committee comprises the Rector, the Churchwardens, the PCC Treasurer and the PCC Secretary and one other member of the Parochial Church Council.

### PCC Members

The PCC members who formed the PCC after the APCM in May 2021 are:

#### Ex-officio members:

Rev'd Chris Smedley (Rector)  
  
Stephe Bowley (Churchwarden)  
Mark Huskisson (Churchwarden)  
  
Phil Lees (Deanery Synod)  
Colin Lowe (Deanery Synod)  
Jeanne Wilson (Deanery Synod)

#### Elected members (until 2022 APCM)

Jonathan Lupton (PCC Secretary)  
Anne Long  
Matt Tovey

#### Elected members (until 2023 APCM)

Adam Collishaw  
Ben Gooding  
Sarah Warburton

#### Elected members (until 2024 APCM)

Stephen Lacey  
Diane Mansell  
Paul Stuttle (PCC Treasurer)

#### Co-opted member

Claire Collishaw (Parish Safeguarding Link)

## Structure, Government and Management

### Governing Constitution

Parochial Church Council (Powers) Measure 1956 are applicable. The PCC is a body corporate and a registered charity.

### Risk Management Assessment

In common with all other organisations, the PCC is potentially at risk from a number of sources. The Secretary and the Treasurer are responsible, on behalf of the PCC, for ensuring that these risks are reviewed so as not to expose the PCC to undue risk and that the PCC is in a position to correctly deal with any situation that may arise. Risks have been assessed and mitigated. Examples of areas that are kept under review include:

- **Financial Strategy.** Ensuring that we have sufficient reserves to meet expenditure and that income levels are maintained. Regular management accounts are supplied to budget holders and PCC.
- **Data and Copyright Protection.** Ensuring that we comply with all current regulations. There is a Data Protection policy in place to comply with GDPR.
- **Employment Regulations.** Ensuring that all current legislation and regulations are complied with and 'best practice' in employment matters is observed.
- **Insurance.** Insurance levels are reviewed annually.
- **Property.** Buildings are professionally surveyed every 5 years and a maintenance plan developed.
- **Safeguarding.** A policy is in force for the protection of children and vulnerable adults in the care of the PCC and its volunteers. A Parish Safeguarding Officer is appointed by the PCC and is responsible for ensuring the policy is enforced.
- **Internal Financial Controls.** Expenditure and income are reported against budget and last year. Bank statements are reconciled monthly and two signatures are required for all payments, the majority of which are electronic payments. Cash is banked regularly.

### Health and Safety

The Health and Safety Coordinator is responsible for ensuring that all the Health and Safety policies are kept up to date and adhered to, and that regular safety checks are performed.

The Coronavirus pandemic continued to require the Health and Safety Coordinator and PCC to closely follow Government and Diocesan advice on the closures and subsequent re-openings of the church and hall and ensure risk assessments were prepared, approved and implemented.

### Public benefit

The PCC has considered the guidance of the Charity Commission with regard to public benefit. In planning activities, the PCC consider Charity Commission guidance and how it relates to our objectives.

### Appointment of Trustees

Any person on the Electoral Roll of the parish may stand for election to the PCC. There are up to 9 'ordinary' elected members of the PCC, members who serve for a period of three years. Ex-officio members of the PCC are clergy licensed to the parish, churchwardens, lay readers and members of deanery, diocesan or general synods.

Churchwardens are elected annually at the Annual Meeting for the Election of Churchwardens; electors are members of the church Electoral Roll and those on the civil electoral roll for the parish of Breaston.

For other elected members, elections take place at the Annual Parochial Church Meeting (which immediately follows the Annual Meeting for the Election of Churchwardens); the electors are only those on the church Electoral Roll.

In both cases, all candidates must be proposed and seconded in writing by persons entitled to attend the respective meetings. There is no recruitment method for trustees, as all Roll members are eligible. Upon appointment, new trustees are provided with the Charity Commission Guidelines relating to their legal duties and the smooth running of the PCC.



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## Financial Year

The financial year runs from 1st January to 31st December.

The income of St Michael's in 2021 was £161,618 (£142,068 previous year) and expenditure totalled £125,751 (£132,499) of which the Common Fund was £63,059 (£60,413).

The net surplus for the year was £35,867 (2020 £9,569). This was arrived at after the net increase in the value of investments of £23,268 (£10,977)

Cash reserves and investments were £206,124 (£169,732) which is well within our reserve policy.

### Investment policy and objectives

It is our policy to invest surplus funds with CCLA Investment Management Ltd.

### Reserves policy

It is PCC policy to maintain sufficient reserves of cash to enable payment of three months' unrestricted expenditure and a suitable sum to cover emergency situations. Currently, the sum considered to cover these potential outgoings is £50,000 (£45,000).

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## Standing Committee

The Standing Committee is a committee of at least five people required by ecclesiastical law, which states that the minister and churchwardens are ex officio plus at least two other PCC members elected by the PCC. By convention, the PCC Secretary and Treasurer are elected, but this can be changed at any time by the PCC. The Standing Committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. It meets (usually monthly) between meetings of the PCC.

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## Parochial Church Council (PCC)

The PCC normally meets bi-monthly; there were seven normal meetings during the year, including the meeting to appoint officers immediately after the Annual Parochial Church Meeting (APCM).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. In so far as the Trustees are aware:

- there is no relevant information of which the charity's independent examiner is unaware, and
- the Trustees have taken all steps necessary to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

## Objectives and Activities

The PCC has the responsibility for cooperating with the Rector, Chris Smedley, in promoting in the parish of St. Michael's, Breaston in the whole mission of the Church. Our vision is "To grow as disciples of Jesus". Our mission is the way that we work out the vision, by:

- Loving God, ourselves and others
- Experiencing the reality of God in everyday life
- Serving, support, sharing

The church provides worship and teaching services on Sundays in normal times –

- at 8:45 am in a traditional format,
- at 10:30 am in a more contemporary format,
- Evensong at 6:30 pm (alternating with the sister parish within the benefice).
- There is also a communion service on Thursdays at 9:30 am.
- Worship and teaching for children are available at the 10:30 am service.

The services are open to everyone (when we are permitted to have a congregation in the church building) regardless of personal background, gender or personal circumstances.

During the pandemic from March 2020 onwards, the PCC was (and continues to be) committed to providing services and means of worship and prayer in church or remotely to comply with whatever government regulations and diocesan guidelines are in force at each stage of the crisis. The PCC will be reviewing how the church emerges

from the pandemic; many of the changes (for example live-streamed services) are likely to be an ongoing feature of our pattern of worship.

There were, at various points, from March 2020 onwards:

- Online pre-recorded services on Sundays at 10:30
- Online live services on Sundays at 10:30
- In face services at 8:45 and 10:30
- The church open for private prayer on Wednesdays and Saturdays
- Communion on Wednesday mornings
- Online morning prayer on Facebook on Mondays to Fridays

## Achievements and performance

2021 and 2020 have been years like no other in the life of the nation! This has been particularly challenging for all Anglican parishes and other denominations, and the PCC has worked tirelessly with many very talented volunteers to continue to provide worship live in church as well as streamed (or pre-recorded in 2020) online throughout a regular changing situation.

A 'Renew' Wellbeing Café was started for the community where 'it's okay not to be okay' to provide social and other activities for a wide range of people.

## Independent Examiner's Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of St. Michael, Breaston

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> December 2021 which are set out on pages 6 to 10.

### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: YVONNE JACKSON BSC FCA

Signed: 

Date: 14/4/22

Address: Clayton & Brewill Chartered Accountants, Cawley House, 149-155 Canal Street, Nottingham, NG1 7HR.



## Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	£105,462	—	—	£105,462	£93,790
Activities for generating funds	£4,587	—	—	£4,587	£3,351
Investment income	£29,691	—	—	£29,691	£17,777
Incoming resources from charitable activities	£15,760	—	—	£15,760	£13,979
Other incoming resources	£6,118	—	—	£6,118	£13,171
<b>Total income</b>	<b>£161,618</b>	<b>—</b>	<b>—</b>	<b>£161,618</b>	<b>£142,068</b>
<b>Resources used</b>					
Cost of generating funds					
Cost of generating voluntary income	£1,005	—	—	£1,005	—
Charitable activities	£124,116	—	—	£124,116	£131,881
Governance costs	£630	—	—	£630	£618
<b>Total expenditure</b>	<b>£125,751</b>	<b>—</b>	<b>—</b>	<b>£125,751</b>	<b>£132,499</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>£35,867</b>	<b>—</b>	<b>—</b>	<b>£35,867</b>	<b>£9,569</b>
<b>Transfers</b>					
Gross transfers between funds - in	£12,564	—	—	£12,564	—
Gross transfers between funds - out	(£12,564)	—	—	(£12,564)	—
<b>Other recognised gains / losses</b>					
<b>Net movement in funds</b>	<b>£35,867</b>	<b>—</b>	<b>—</b>	<b>£35,867</b>	<b>£9,569</b>
<b>Total funds brought forward</b>	<b>£170,257</b>	<b>—</b>	<b>—</b>	<b>£170,257</b>	<b>£160,689</b>
<b>Total funds carried forward</b>	<b>£206,124</b>	<b>—</b>	<b>—</b>	<b>£206,124</b>	<b>£170,257</b>
<b>Represented by</b>					
<b>Unrestricted</b>					
Designated	£20,000	—	—	£20,000	£20,000
General fund	£178,719	—	—	£178,719	£149,390
<b>Designated</b>					
Church improvement & maintenance fund	£7,405	—	—	£7,405	£8,285
Youth Children and Community Fund	—	—	—	—	(£7,507)
<b>Restricted</b>					
Agency collection	—	—	—	—	(£1,290)
Restricted	—	—	—	—	£1,290

**Balance sheet**

Class and code	Description	This year	Last year
<b>Fixed assets</b>			
	Computer Equipment	—	—
	Office Furniture	—	—
	<b>Total Fixed assets</b>	<b>—</b>	<b>—</b>
<b>Current assets</b>			
	Barclays current account	£5,730	£7,674
	Barclays deposit account	£101	£101
	Lloyds Bank Current Account	£743	£675
	CBF deposit account No 1	£38,008	£43,008
	CBF Deposit No 2 Church Improvement Fund	—	—
	CBF Deposit No 3 Legacy Fund	—	—
	1723609 Nominal Treasury Stock	—	—
	CBF - Investment Fund CBF/612191003D	£161,542	£118,274
	Accounts Receivable	—	—
	<b>Total Current assets</b>	<b>£206,124</b>	<b>£169,732</b>
<b>Liabilities</b>			
	Agency collections	—	£(525)
	Accounts Payable	—	—
	<b>Total Liabilities</b>	<b>—</b>	<b>—</b>
	<b>Net Asset surplus(deficit)</b>	<b>£206,124</b>	<b>£170,257</b>
<b>Reserves</b>			
	Excess / (deficit) to date	£35,867	£9,569
	Starting balances	£170,257	£160,689
	<b>Total Reserves</b>	<b>£206,124</b>	<b>£170,257</b>
	<b>Represented by funds</b>		
	Unrestricted	£198,719	£169,479
	Designated	£7,405	£778
	Restricted	—	—
	Endowment	—	—
	<b>Total</b>	<b>£206,124</b>	<b>£170,257</b>

**Statement of assets and liabilities**

	General	Designated	Restricted	Endowment	This year	Last year
<b>Current assets - Cash at bank and in hand</b>						
Barclays current account -	£5,730	—	—	—	£5,730	£7,674
Barclays deposit account -	£101	—	—	—	£101	£101
Lloyds Bank Current Account -	£743	—	—	—	£743	£675
CBF deposit account No 1 -	£30,603	£7,405	—	—	£38,008	£43,008
CBF Deposit No 2 Church Improvement Fund -	—	—	—	—	—	—
CBF Deposit No 3 Legacy Fund -	—	—	—	—	—	—
<b>Totals</b>	<b>£37,177</b>	<b>£7,405</b>	<b>—</b>	<b>—</b>	<b>£44,582</b>	<b>£51,458</b>
<b>Current assets - Investments</b>						
CBF - Investment Fund CBF/612191003D -	£161,542	—	—	—	£161,542	£118,274
<b>Totals</b>	<b>£161,542</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>£161,542</b>	<b>£118,274</b>
<b>Liabilities - Agency accounts</b>						
Agency collections -	—	—	—	—	—	£(525)
<b>Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>£(525)</b>
<b>Liabilities - Creditors: Amounts falling due in one year</b>						
Accounts Payable -	—	—	—	—	—	—
<b>Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Grand total</b>	<b>£198,719</b>	<b>£7,405</b>	<b>—</b>	<b>—</b>	<b>£206,124</b>	<b>£170,257</b>

## Analysis of income and expenditure

					<u>Total</u>	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
<b>INCOME AND ENDOWMENTS</b>						
<b>Incoming resources from generated funds - Voluntary income</b>						
Gift Aid - Bank	£75,787	£300	—	—	£76,087	£61,818
Gift Aid Collection	£2,007	—	—	—	£2,007	£1,354
Other planned giving	£1,826	—	—	—	£1,826	£1,710
Loose plate collections	£3,140	—	—	—	£3,140	£2,786
Church Re-Ordering Project	—	£100	—	—	£100	£2,070
Young Church & Sunbeams	—	£1,854	—	—	£1,854	£2,732
Casual Gift Aid	£59	—	—	—	£59	—
Tax recoverable on Gift Aid	£19,435	—	—	—	£19,435	£17,974
Legacies	—	—	—	—	—	£1,025
Non-recurring one-off grants	£2	—	—	—	£2	—
Other funds generated	£952	—	—	—	£952	£2,321
Total	£103,208	£2,254	—	—	£105,462	£93,790
<b>Incoming resources from generated funds - Activities for generating funds</b>						
Magazine income - advertising	£2,313	—	—	—	£2,313	£1,210
Parish magazine sales	£2,274	—	—	—	£2,274	£2,14
Total	£4,587	—	—	—	£4,587	£3,351
<b>Incoming resources from generated funds - Investment income</b>						
Increase in Investments	£23,268	—	—	—	£23,268	£10,977
Bank interest	£43	—	—	—	£43	£189
Rent from lands or buildings	£6,380	—	—	—	£6,380	£6,610
Total	£29,691	—	—	—	£29,691	£17,777
<b>Incoming resources from charitable activities</b>						
Fees for weddings and funerals	£2,273	—	—	—	£2,273	£1,698
Church hall lettings - objectives	£13,487	—	—	—	£13,487	£12,281
Total	£15,760	—	—	—	£15,760	£13,979
<b>Other incoming resources</b>						
Youth Worker	—	£6,118	—	—	£6,118	£13,171
Total	—	£6,118	—	—	£6,118	£13,171
<b>INCOME TOTAL</b>	<b>£153,246</b>	<b>£8,372</b>	<b>—</b>	<b>—</b>	<b>£161,618</b>	<b>£142,068</b>

					<u>Total</u>	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
<b>EXPENDITURE</b>						
<b>Cost of generating funds - Cost of generating voluntary income</b>						
Other Restricted	£1,005	—	—	—	£1,005	—
Total	£1,005	—	—	—	£1,005	—
<b>Charitable activities</b>						
Giving to missionary societies	£4,445	—	—	—	£4,445	£4,380
Giving - relief and development agencies	£24	—	—	—	£24	£500
Home mission	£3,473	—	—	—	£3,473	£3,000
Mission projects - expenditure	£100	—	—	—	£100	£45
Renew Wellbeing	£790	—	—	—	£790	—
Common Fund	£63,059	—	—	—	£63,059	£60,413
Assistant staff costs	—	—	—	—	—	£36
Salary of parish administrator	£2,595	—	—	—	£2,595	£2,818
Working expenses of incumbent	£103	—	—	—	£103	—
Funeral, wedding and other related costs	£964	—	—	—	£964	£771
Water rates - vicarage	£497	—	—	—	£497	£514
Youth Worker and costs	—	£12,653	—	—	£12,653	£28,040
Young Church & Sunbeams	—	£6,395	—	—	£6,395	£3,243



Church running - insurance	£2,100	—	—	—	£2,100	£2,690
Church office - telephone	—	—	—	—	—	£427
Church maintenance	£3,171	—	—	—	£3,171	£1,110
Cleaning	£2,578	—	—	—	£2,578	£2,651
Upkeep of services	£1,770	—	—	—	£1,770	£1,105
Upkeep of churchyard	£20	—	—	—	£20	£1,140
Administration	£1,700	—	—	—	£1,700	£1,179
Computer Hardware & Software	£1,496	—	—	—	£1,496	£798
Church running - electric	£5,447	—	—	—	£5,447	£6,495
Church running - water	£32	—	—	—	£32	£100
Magazine expenses	£2,740	—	—	—	£2,740	£2,955
Hall Management	£60	—	—	—	£60	—
Hall running - electricity	£963	—	—	—	£963	£764
Hall running - gas	£731	—	—	—	£731	£928
Hall running - insurance	£1,113	—	—	—	£1,113	£1,102
Hall running - maintenance	£2,511	—	—	—	£2,511	£1,722
Hall running - water	£107	—	—	—	£107	£100
Hall + major repairs - structure	£550	£200	—	—	£750	£429
Library & Office upkeep	£650	—	—	—	£650	£723
Re-ordering Project - Church	—	£1,080	—	—	£1,080	£1,706
<b>Total</b>	<b>£103,789</b>	<b>£20,328</b>	<b>—</b>	<b>—</b>	<b>£124,116</b>	<b>£131,881</b>

**Governance costs**

Governance costs examination/audit fee	£630	—	—	—	£630	£618
<b>Total</b>	<b>£630</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>£630</b>	<b>£618</b>
<b>EXPENDITURE TOTAL</b>	<b>£105,424</b>	<b>£20,328</b>	<b>—</b>	<b>—</b>	<b>£125,751</b>	<b>£132,499</b>
<b>GRAND TOTAL</b>	<b>£47,822</b>	<b>(£11,956)</b>	<b>—</b>	<b>—</b>	<b>£35,867</b>	<b>£9,569</b>

**Notes to the financial statements for the year ended 31 December 2021****ACCOUNTING POLICIES****1. Basis of preparing the financial statements**

The financial statements of the charity have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standard FRS102.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

**2. Consecrated land and buildings and movable church furnishings:**

Consecrated and beneficed property is excluded from the financial statements by section 96(2) (a) of the Charities Act 1993.

**3. Tangible Fixed Assets for use in the charity**

These are capitalised if they can be used for more than one year and cost at least £1,000. There were no such assets at 31st December 2021.

No value is placed on movable church furnishings held by the churchwardens on special trust for the Parochial Church Council and which require a faculty for disposal since the Parochial Church councillorship consider this to be an inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

**4. VAT**

The charity is not registered for VAT and all irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**5. Taxation**

The charity is exempt from tax on its charitable activities.

**6. Fund accounting**

The Parochial Church Council has both unrestricted and restricted funds.

**Unrestricted funds** represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC.

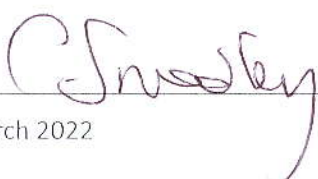
**Restricted funds** relate to donations and grants which are specified for a particular purpose. Income is included in incoming resources of restricted funds when received. The relevant expenditure is then matched as restricted expenditure.

**Designated Funds** are general funds set aside by the PCC for use in the future. Designated funds remain unrestricted and the PCC will if appropriate move any surpluses not ear-marked for current purposes to other General Funds. As at 31st December 2021 there was one such fund designated:

- Buildings and Maintenance fund – for the repair and improvement of the church and church hall

## Approval

Approved by the Parochial Church Council for the Ecclesiastical Parish of St. Michael, Breaston on 8th March 2022 and signed on its behalf by Rev'd Chris Smedley, Rector and PCC Chairman.

  
8 March 2022