

**Charity registration number 1178664**

**THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr J R Hulse  
Dr S C Drage  
Mrs C Goodwin  
Mr A Bailey  
Mrs C F Holford  
Dr J E Moore  
Mrs D Barnett  
Mrs J M Taylor  
Miss P Blythe  
Reverend A Naylor  
Mrs M M Keene  
Mrs J L Renshaw-Priest  
Mr A R Bevington  
Mrs L A Gleaves  
Mr C Renshaw-Priest  
Mr R M Naylor (Appointed 15 May 2023)  
Reverend S R Morris (Appointed 1 June 2023)  
Mrs B C Cook (Appointed 25 September 2023)

### Charity number

1178664

### Principal address

Peel Lane  
Astbury  
Congleton  
Cheshire  
CW12 4RQ

### Independent examiner

Amanda Grint, FCCA  
Hammond McNulty LLP  
Bank House  
Market Square  
Congleton  
Cheshire  
England  
CW12 1ET

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# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

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# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## TRUSTEES' REPORT

***FOR THE YEAR ENDED 31 DECEMBER 2023***

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of trust, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

#### **Objectives and Constitution of the Parochial Church Council (PCC)**

The object of the PCC is to further the work of the Church of England in the Parish of St Mary's Astbury. Elections to the PCC are held annually: all members on the church electoral role are entitled to vote and stand for election. There is also a power to co-opt members to the PCC.

The PCC is responsible for:

- the financial management of St Mary's Church
- the care and maintenance of the church fabric (including the churchyard)

In order to discharge these responsibilities under the above Measure the PCC may:

- acquire, manage and administer property for ecclesiastical purposes
- formulate and approve an annual budget so as to achieve its objectives
- levy and collect a voluntary church rate
- make representations to the Bishop of Chester concerning the welfare of the Parish

The PCC operates for the public benefit in the Parish of St Mary's Astbury. The PCC has complied with its duty to have due regard for the guidance on public benefit.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### **Achievements and performance**

*Significant activities and achievements against objectives*

#### **Rector's report for 2023**

2023 has been a year in which we have worked towards our vision of becoming a thriving church with a building more available to the surrounding community. We continue to hold at the forefront our key values of generosity, radical welcome and joy.

In our worshipping life, we have continued to welcome new families as well as those moving into the area and people drawn to explore faith more deeply. Our spiritual life is healthy, with a new monthly Bible study group beginning, adding to our existing prayer group and Thursday group. A group of adults and children were confirmed by the Bishop of Chester in June.

St Mary's holds an important place in the lives of the parish, our school and wider community, and our doors welcome thousands of people through occasional offices of baptisms, weddings and funerals. The PCC have additionally approved opening the church building to the public during the week, and it is intended that this will begin at some point in 2024. Our chapel at Somerford, All Saints, also welcomed new worshippers and continued to extend the number of services through the winter months.

Financially, we aim to meet our ongoing expenses from regular income, whilst relying on the wider community for the sustainability and repair of the church building itself. We owe our financial health to the generosity of many who raise funds in the community, and the dedicated efforts of those who have given concerts and opened their homes for significant events. In the short term we are planning accessibility improvements by improving the car park, and we hope to improve internal facilities in the medium term.

Our quinquennial Architect's report revealed several areas of the fabric of the church which require attention, and the PCC will be looking at these in order of priority. Our internal reordering will be difficult to progress until we have addressed these areas.

Church life depends very heavily on the faithful service of volunteers, and I and the PCC are grateful to the many people from inside and outside the church community who give their time, gifts and skills to ensuring that the operations of the church are smooth. This year a number of people took up new roles, but we have been operating without any church wardens. Historically, the church wardens at St Mary's have given their time particularly generously, and have shouldered heavy responsibilities on behalf of the PCC. It is recognised that in today's society most people would be unable to give up their time in this way. We have continued to work on sharing roles and responsibilities more widely, especially in the area of buildings, so that roles can be undertaken without becoming onerous.

Once again we must thank the Community Payback Probation volunteers and Simon Hopkin from Well Grounded who have kept the church yard and the new cemetery looking good.

### **MUSIC**

As always, we are grateful to those who provide our music ministry. At 11am, an informal group of singers support the congregation in hymns and worship songs. Twice a month at 6.30pm, evensong, using the 1662 Book of Common Prayer, is led by the robed, 4-part choir. Both groups of singers join together for special services and major festivals. In September, a "come and sing" Tudor evensong attracted 20 extra singers.

*Dr Sally Drage*

# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### TODDLER GROUP

Toddler group takes place on Wednesday mornings during term time. It continues to grow in numbers, averaging between 15 and 25 but occasionally hits a high of 30 which is almost the maximum number we can take. Jean, Joan and Margaret do a fantastic job in the kitchen, however, more volunteers are always needed and welcomed. Parents help with the tidy away and Mel is a dab hand at packing everything away into the cupboard. I am visiting every other week from about 10:30 and chat with parents and the toddlers and join in the singing with my puppet Jasmine who the children seem to really like.

*Revd Steph Morris*

#### THURSDAY GROUP

Our wonderful Thursday Group meets weekly to explore faith, fellowship and prayer together. The story of our group begins with Christianity Explored - an outreach to those on the edges of our church family; this then became a Discipleship Explored course and centred around our journey through our new shared faith in God. For many it involved Baptism and Confirmation. More recently we have worked together through the life of Jesus using the work books associated with The Chosen - an Angel Network TV dramatization. We have seen a deepening of faith, a hunger to grow into the likeness and calling of Christ in our lives. Our Thursday group is a warm and welcoming space for all to study and live out faith together - we are open to all who would wish to join us.

*Andrew Bevington*

#### ASTBURY SCHOOL WORSHIP – Wednesday afternoons in term-time

I am visiting school every Wednesday afternoon to read a story with class Jonah (reception and pre-school) I take Jasmine and Moose (my puppet doll and dog). During the autumn term we started to read “Stories Jesus Told” by Mick Inkpen. We took a break during December to read though the Christmas stories. Now we have started Bob Hartman’s Rhyming Bible.

For main school worship (years 1 to 6) Anne-Marie and I are in school every Wednesday. We made the decision to stop having the services in church from October to Easter as it was just too cold. This has worked well as we are able to use the large screen in school to play videos and songs however, fewer parents come into school than came to church.

During the second half of the Autumn term and the beginning of the of spring term we focused our worship on the Lord’s Prayer, using the resources provided by the Diocese of Chelmsford. During Lent we have been working with the resources provided by the Archbishop of York’s Trust, linked to this year’s theme of Watch and Pray.

Bishop Mark visited school when he was in the deanery at the beginning of March.

*Revd Steph Morris*

#### LIVE NATIVITY 2023

This year the church took over responsibility for selling tickets for Live Nativity from Glebe Farm. It was decided that having an electronic system for selling tickets would be the best option. Tickets were on sale from 1st November to midnight the night before the performance. There was a quick burst of sales when the marketing first landed. Sales then slowed through early December. Our admin team did a sterling job with Facebook, promoting ticket sales in the two weeks before the event. For Monday night’s performance we had 226 attending and Tuesday we had 194.

Live Nativity takes many people to run successfully, and I would like to thank everyone who was involved in the event. This year ran very smoothly, and everyone seemed to enjoy the experience. A full report is available if people would like to read it, please let me know.

*Revd Steph Morris*

# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### FUNDRAISING

This year our team, thanks to the hard work of Jane Sharman, put on a Craft Fair, and a series of summer concerts as well as Open Days at Biddulph Hall kindly given by Brian Vowles. Once more Russell Watson kindly put on a series of Christmas Concerts to aid the church. This was beautifully organised by Rob and Lesley Lomas. Carrie and Jasper Sutton organised Christmas Trees on the village green for business sponsors.

All of these events were hugely enjoyed and we are very grateful to all of the organisers, musicians and stallholders who made these events such a success. Thanks to all the WI, Ladies' Fellowship, Rotarians, vergers and volunteers who supported them behind the scenes.

The team produced a lovely souvenir mug and it is intended to make these and other products available to visitors when the church is open.

Our History Group organised an open day in the late summer.

*Revd Anne-Marie*

### CHARITABLE OUTREACH

At St Mary's, many of the congregation are active in their own vocations, including local and international charity work. As a church, we collectively continued to provide support to our school community. We have also helped many individuals in need, particularly through support to our local foodbank, and to refugees from Ukraine. We continue to support the St George Foundation in Sierra Leone.

*Revd Anne-Marie*

### LADIES FELLOWSHIP

The fellowship has had a good year. In April twenty members celebrated our 30th Anniversary with a festive lunch joined by Dawn Brazier, our founder.

At the May Day we ran our usual plant stall with some proceeds going towards church flowers and the Christmas Tree. We have had good speakers on various topics including Anne-Marie on her pilgrimage visit to Jerusalem, and Kath Reynolds on "Bringing up Baby in the Sixties."

We have a self-catering Christmas lunch when other members may join us for Communion and indeed may join us for any of our meetings.

We are self-financing, and aim to always have a reserve of £500.

*Carole Goodwin*

### Financial review

#### *Reserves policy*

The PCC's reserve policy is to keep a minimum of £10,000 in hand should unforeseen events occur. This is also the level deemed sufficient to smooth out fluctuations in cash flow. Other reserves are held in accordance with future plans and requirements, such as building works and improvements. After deducting amounts for future projects the charity held reserves of £15,771 freely available at the end of the year.

### Structure, governance and management

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

St Mary's Church Astbury has the responsibility of co-operating with the incumbent for the time being in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC is a corporate body, its composition and procedure regulated by the Church Representation Rules as contained in Schedule 3 of the Synodical Government Measure 1969. The functions and powers of the PCC are contained in the Parochial Church Council (Powers) Measure (1956).

# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 DECEMBER 2023*

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The trustees who served during the year and up to the date of signature of the financial statements were:

Mr J R Hulse

Dr S C Drage

Mrs C Goodwin

Mr A Bailey

Mrs C F Holford

Dr J E Moore

Mrs D Barnett

Mrs J M Taylor

Mrs P E M Price (Resigned 15 May 2023)

Miss P Blythe

Reverend A Naylor

Mr N Price (Resigned 15 May 2023)

Mrs M M Keene

Mrs J L Renshaw-Priest

Mr A R Bevington

Mrs L A Gleaves

Mrs M Springle (Resigned 21 July 2023)

Mr C Renshaw-Priest

Mr R M Naylor (Appointed 15 May 2023)

Reverend S R Morris (Appointed 1 June 2023)

Mrs B C Cook (Appointed 25 September 2023)

#### *Recruitment and appointment of trustees*

Trustees are elected at the AGM open to every lay person whose name is on the roll of the parish. Elections must happen at least every 3 years. Full rules on those eligible to be elected and vote can be found here: <https://www.churchofengland.org/about/leadership-and-governance/legal-services/church-representation-rules/part-9>

The trustees' report was approved by the Board of Trustees.

.....  
Reverend A Naylor

Date: .....



# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

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I report to the trustees on my examination of the financial statements of The PCC of the Ecclesiastical Parish of St Mary Astbury (the charity) for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

**Amanda Grint, FCCA**

Hammond McNulty LLP  
Bank House  
Market Square  
Congleton  
Cheshire  
CW12 1ET  
England

Dated: .....

# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	50,333	26,229	76,562	37,671	5,813	43,484
Charitable activities							-
Collections at services	4	6,789	-	6,789	4,498	-	4,498
Planned giving	4	31,946	2,260	34,206	34,072	50	34,122
Burial & wedding fees	4	21,787	-	21,787	19,772	-	19,772
Parish magazine	4	-	816	816	-	530	530
Toddler Group	4	-	4,296	4,296	-	-	-
Other trading activities	5	5,893	-	5,893	10,046	2,974	13,020
Investments	6	3,163	-	3,163	891	-	891
<b>Total income</b>		<u>119,911</u>	<u>33,601</u>	<u>153,512</u>	<u>106,950</u>	<u>9,367</u>	<u>116,317</u>
<b>Expenditure on:</b>							
Raising funds	7	1,666	-	1,666	207	-	207
Charitable activities							
Church running expenses	8	45,040	6,336	51,376	34,131	4,834	38,965
Diocesan parish share	8	57,405	-	57,405	55,733	-	55,733
Parish magazine	8	-	670	670	-	705	705
Mission giving & donations	8	1,370	762	2,132	1,300	-	1,300
Toddler Group	8	-	1,513	1,513	-	-	-
<b>Total charitable expenditure</b>		<u>103,815</u>	<u>9,281</u>	<u>113,096</u>	<u>91,164</u>	<u>5,539</u>	<u>96,703</u>
<b>Total expenditure</b>		<u>105,481</u>	<u>9,281</u>	<u>114,762</u>	<u>91,371</u>	<u>5,539</u>	<u>96,910</u>
<b>Net income</b>		14,430	24,320	38,750	15,579	3,828	19,407
Transfers between funds		686	(686)	-	(81)	81	-
<b>Net movement in funds</b>	10	15,116	23,634	38,750	15,498	3,909	19,407
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2023		38,300	53,075	91,375	22,802	49,166	71,968
<b>Fund balances at 31 December 2023</b>		<u>53,416</u>	<u>76,709</u>	<u>130,125</u>	<u>38,300</u>	<u>53,075</u>	<u>91,375</u>

All income and expenditure derive from continuing activities.

# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## BALANCE SHEET

*AS AT 31 DECEMBER 2023*

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	14	266		440	
Cash at bank and in hand		164,408		127,815	
		<u>164,674</u>		<u>128,255</u>	
<b>Creditors: amounts falling due within one year</b>	15	(34,549)		(36,880)	
<b>Net current assets</b>			130,125		91,375
<b>Net assets excluding pension liability</b>			130,125		91,375
			<u><u>          </u></u>		<u><u>          </u></u>
<b>The funds of the charity</b>					
Restricted income funds	16	76,709		53,075	
Unrestricted funds		53,416		38,300	
		<u>130,125</u>		<u>91,375</u>	
		<u><u>          </u></u>		<u><u>          </u></u>	

The financial statements were approved by the trustees on .....

.....  
Reverend A Naylor

# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

##### Charity information

The PCC of the Ecclesiastical Parish of St Mary Astbury is an unincorporated charitable trust.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's deed of Trust, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of receipt from HMRC.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	49,219	6,229	55,448	27,543	5,813	33,356
Legacies receivable	-	-	-	10,000	-	10,000
Grants	1,114	20,000	21,114	128	-	128
	<u>50,333</u>	<u>26,229</u>	<u>76,562</u>	<u>37,671</u>	<u>5,813</u>	<u>43,484</u>
<b>Donations and gifts</b>						
Donations	39,756	6,229	45,985	18,054	2,685	20,739
Gift aid recovered	9,463	-	9,463	9,489	3,128	12,617
	<u>49,219</u>	<u>6,229</u>	<u>55,448</u>	<u>27,543</u>	<u>5,813</u>	<u>33,356</u>

# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

### 4 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Collections at services</b>						
Regular giving	6,789	-	6,789	4,498	-	4,498
<b>Planned giving</b>						
Regular giving	31,946	2,260	34,206	34,072	50	34,122
<b>Burial &amp; wedding fees</b>						
Wedding, funeral & monument fees	17,366	-	17,366	15,664	-	15,664
Other fees and subscriptions	4,421	-	4,421	4,108	-	4,108
<b>Parish magazine</b>						
Other fees and subscriptions	-	816	816	-	530	530
<b>Toddler Group</b>						
Other fees and subscriptions	-	4,296	4,296	-	-	-
	<u>60,522</u>	<u>7,372</u>	<u>67,894</u>	<u>58,342</u>	<u>580</u>	<u>58,922</u>

### 5 Income from other trading activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising events	5,824	-	5,824	10,027	2,974	13,001
Trading activity income: other	<u>69</u>	<u>-</u>	<u>69</u>	<u>19</u>	<u>-</u>	<u>19</u>
Other trading activities	<u>5,893</u>	<u>-</u>	<u>5,893</u>	<u>10,046</u>	<u>2,974</u>	<u>13,020</u>

### 6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>3,163</u>	<u>891</u>

# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

### 7 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Fundraising and publicity</b>		
Other fundraising costs	1,666	207

### 8 Expenditure on charitable activities

	Church running expenses 2023 £	Diocesan parish share 2023 £	Parish magazine 2023 £	Mission giving & donations 2023 £	Toddler Group 2023 £	Total 2023 £
<b>Direct costs</b>						
Mission giving & donations	-	-	-	2,132	-	2,132
Diocesan parish share	-	57,405	-	-	-	57,405
Church insurance	11,020	-	-	-	-	11,020
Clergy & staff expenses	6,244	-	-	-	-	6,244
Mission and evangelism costs	1,257	-	-	-	-	1,257
Church running expenses	14,938	-	-	-	1,513	16,451
Church utility bills	7,237	-	-	-	-	7,237
Costs of trading	-	-	670	-	-	670
Repairs to church building	2,915	-	-	-	-	2,915
Upkeep of the churchyard	7,105	-	-	-	-	7,105
	50,716	57,405	670	2,132	1,513	112,436
<b>Share of support and governance costs (see note 9)</b>						
Governance	660	-	-	-	-	660
	51,376	57,405	670	2,132	1,513	113,096
<b>Analysis by fund</b>						
Unrestricted funds	45,040	57,405	-	1,370	-	103,815
Restricted funds	6,336	-	670	762	1,513	9,281
	51,376	57,405	670	2,132	1,513	113,096



# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 8 Expenditure on charitable activities

(Continued)

Previous year:	Church running expenses 2022 £	Diocesan parish share 2022 £	Parish magazine 2022 £	Mission giving & donations 2022 £	Total 2022 £
<b>Direct costs</b>					
Mission giving & donations	-	-	-	1,300	1,300
Diocesan parish share	-	55,733	-	-	55,733
Church insurance	10,227	-	-	-	10,227
Clergy & staff expenses	4,244	-	-	-	4,244
Mission and evangelism costs	1,204	-	-	-	1,204
Church running expenses	4,824	-	-	-	4,824
Church utility bills	5,943	-	-	-	5,943
Costs of trading	-	-	705	-	705
Repairs to church building	1,942	-	-	-	1,942
Upkeep of the churchyard	7,029	-	-	-	7,029
Conservation management plan	2,892	-	-	-	2,892
	<u>38,305</u>	<u>55,733</u>	<u>705</u>	<u>1,300</u>	<u>96,043</u>
<b>Share of support and governance costs (see note 9)</b>					
Governance	660	-	-	-	660
	<u>38,965</u>	<u>55,733</u>	<u>705</u>	<u>1,300</u>	<u>96,703</u>
<b>Analysis by fund</b>					
Unrestricted funds	34,131	55,733	-	1,300	91,164
Restricted funds	4,834	-	705	-	5,539
	<u>38,965</u>	<u>55,733</u>	<u>705</u>	<u>1,300</u>	<u>96,703</u>

#### 9 Support costs allocated to activities

	2023 £	2022 £
Governance costs	660	660
<b>Analysed between:</b>		
Church running expenses	660	660

#### 10 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	660	660

# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

#### 13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 14 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	(47)	151
Other debtors	10	-
Prepayments and accrued income	303	289
	<u>266</u>	<u>440</u>

#### 15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	<u>34,549</u>	<u>36,880</u>

Other creditors - 2022 includes £1,752 held on behalf of Toddler Group. The Toddler Group is now fully included in the accounts not in other creditors, the 2023 balance is shown in the restricted funds, see note 15.

# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Organ	2,406	1,210	(3,661)	45	-
Parish news	31	816	(670)	-	177
Rector & church wardens	1,795	-	-	-	1,795
Church fabric	47,081	20,000	(2,010)	-	65,071
Bell repairs	-	7,279	(508)	-	6,771
Midweek service legacy	1,000	-	(157)	-	843
Ukrainian support	762	-	(762)	-	-
Toddler group	-	4,296	(1,513)	(731)	2,052
	<u>53,075</u>	<u>33,601</u>	<u>(9,281)</u>	<u>(686)</u>	<u>76,709</u>

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Organ	1,816	1,520	(930)	-	2,406
Parish news	206	530	(705)	-	31
Junior church	50	-	(50)	-	-
Rector & church wardens	2,120	200	(525)	-	1,795
Church fabric	44,407	5,566	(2,892)	-	47,081
Bell repairs	(628)	628	-	-	-
Floodlighting	195	-	(276)	81	-
Midweek service legacy	1,000	-	-	-	1,000
Ukrainian support	-	923	(161)	-	762
	<u>49,166</u>	<u>9,367</u>	<u>(5,539)</u>	<u>81</u>	<u>53,075</u>

#### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Friends of Astbury	1,760	420	(764)	-	1,416
General funds	36,540	119,491	(104,717)	686	52,000
	<u>38,300</u>	<u>119,911</u>	<u>(105,481)</u>	<u>686</u>	<u>53,416</u>

# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 17 Unrestricted funds

(Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Friends of Astbury	1,240	520	-	-	1,760
General funds	21,562	106,430	(91,371)	(81)	36,540
	<u>22,802</u>	<u>106,950</u>	<u>(91,371)</u>	<u>(81)</u>	<u>38,300</u>

#### 18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 December 2023:</b>			
Current assets/(liabilities)	53,416	76,709	130,125
	<u>53,416</u>	<u>76,709</u>	<u>130,125</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>At 31 December 2022:</b>			
Current assets/(liabilities)	38,300	53,075	91,375
	<u>38,300</u>	<u>53,075</u>	<u>91,375</u>

#### 19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

# THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY ASTBURY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

SOMERFORD CHAPEL			
STATEMENT OF FINANCIAL ACTIVITIES			
for the year ending 31st December 2023			
		2023	2022
ACCOUNT OPENING BALANCES		£	£
	RBS BANK	6,473	629
	BUILDING SOCIETY	11,184	12,189
		<hr/>	<hr/>
		17,657	12,818
<u>INCOMING RESOURCES</u>			
Collection	Services	718	739
Collection	Easter	117	-
Collection	Funeral	270	-
Donations:	General	50	-
	Somerford PC	-	500
Legacy	Susan Whitehurst-Clarke	-	5,000
Interest	Building Society	256	53
		<hr/>	<hr/>
TOTAL INCOMING RESOURCES		1,410	6,292
<u>RESOURCES EXPENDED</u>			
	Insurance	1,111	1,058
	Electric	-	119
	Chronicle	53	134
	Organist travel expenses (cash)	30	70
	Retirement gift	25	-
	Repairs	507	-
	Fire extinguisher (Astbury PCC)	-	67
	Flowers for Easter (cash)	-	5
		<hr/>	<hr/>
TOTAL RESOURCES EXPENDED		1,726	1,453
NET MOVEMENT IN FUNDS		(316)	4,839
BALANCES B/FWD 1st January		17,657	12,818
BALANCES C/FWD at year end		17,341	17,657
		<hr/>	<hr/>
ACCOUNT CLOSING BALANCES			
	RBS BANK	5,087	6,473
	BUILDING SOCIETY	12,254	11,184
FUND BALANCE AT YEAR END		17,341	17,657

*This page does not form part of the statutory financial statements*