

# Trustees Annual Report and Financial Report

of The Parochial Church Council of the Ecclesiastical Parish of

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## East Preston with Kingston: St Mary the Virgin

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**for the year ended 31 December 2022**

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### ***Parish of East Preston***

*Website:* [www.stmarysep.org.uk](http://www.stmarysep.org.uk)

*Facebook page:* [www.facebook.com/groups/stmaryseastpreston](https://www.facebook.com/groups/stmaryseastpreston)

*Vicar:* The Rev Andrew J Perry, The Vicarage, 33 Vicarage Lane, East Preston BN16 2SP

*Independent Examiner:* Mr D Cross, Hedge End, Hurst Road, East Preston BN16 3AP

*Bankers:* Barclays Bank, I Chapel Road Worthing BN11 1EX

*Registered with the Charity Commissioners:* 1180544

*This Trustees Annual Report was compiled by the Vicar of St Mary's East Preston with Kingston, and adopted by the PCC at their meeting on 26 April 2023*

# Parochial Church Council of East Preston with Kingston: St Mary the Virgin

## Trustees Annual Report for 2022

### Our Aims and Purposes as a Charity

The PCC of East Preston with Kingston has the responsibility of co-operating with the incumbent, the Rev'd Andrew Perry, in promoting in the parish the whole mission of the church, pastoral, social, evangelistic and, ecumenical. Especially:

- To enable, prosper and further the worship of Almighty God and the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.
- To seek to foster an environment where disciples can grow and flourish.
- To increase the membership of the Church.
- To co-operate with our ecumenical partners wherever possible.
- To serve our community in particular through the administration of the Occasional Offices of baptism, marriage and funeral rites; pastoral care and evangelisation.
- To promote fellowship, friendship and community through an active programme of social activities.
- To become an inclusive, welcoming, outward-looking, thankful community who create a safe space in which to get to know God, explore Christian spirituality and worship; to relate our lives as disciples to this faith and to celebrate God's great gifts to us.
- To care for the building of which we are temporary custodians; to maintain the fabric and to make sure it is best suited to serving the mission of God in this parish.
- To maintain positive links with businesses within the community of East Preston and Kingston, Infant and Junior Schools; Royal British Legion and Parish Council.

Following her grandfather's funeral, Sue mailed: "Thank you again for leading a wonderful service for Nigel. Your beautiful church, Paul's lovely flowers, the sun shining for us all, helped to make the day to say goodbye to Nigel perfect."

### What we planned to do to achieve our charitable objectives

When planning our activities for the year, our incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'. Some of this is illustrated by the unsolicited testimonies which appear in the grey boxes scattered through this report.

JP e-mailed Rev Emma:  
"Thank you and Father Andrew for an uplifting and fresh Easter service."

The council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

We discussed reaching out to the unchurched through participation in village events and in a busy and varied social calendar; our progress as an Eco-Church; continued to engage with the Parish Giving Scheme; our finances and future as

a parish; our responsibilities for Safeguarding; continued participation in Churches Together in Rustington; and maintaining the fabric of the church building as a historic centre and focus of life in the village.



## What we achieved and how we affected beneficiaries' lives

### Attendance at worship

2022 saw a slow and gradual return to normal social mixing following two years of Covid restrictions. In the first half of the year numbers were still restricted (so in May we put on two less-attended Music Nights instead of one big one), and numbers physically present at worship were very slow to recover, and really only began to get back to pre-Covid levels by about December.

Despite restrictions we continue to be able to welcome visitors from within as well as outside the parish boundary. Visitors attend by personal choice, and it is our great pleasure to welcome anyone from all walks of life to take part in the life of the church. We contend that voluntary attendance to worship the Lord Jesus Christ is a major demonstration of the public benefit of our activities.

Following H's funeral J & J wrote: "just wanted to say a huge thank you for conducting such a wonderful service for my father Harry. The kindness you have shown to us and the laughter you injected into the service really helped us on the day. So many friends of ours have told us what a wonderful and welcoming service it was and a lot of that was down to you."

We have continued to livestream the main Sunday mass (even after restrictions were relaxed) and have been amazed at its continued popularity - Facebook statistics suggest over 200 people accessed online worship.

Families @3 continued but numbers continued to dwindle to an average attendance of 3 children.

The average regular weekly attendance in person (October count) was 74 (94 in 2021) adults and 4 (5 in 2021) children. We continue to celebrate communion in Green Willow nursing home each month for the half dozen or so members of St Mary's for whom Green Willow is home.

Christmas is a very special time of celebration where many sections of the community come together to join in the services. This was particularly the case in 2022 as so much had been cancelled due to the Covid pandemic the year before. Early Carols By Candlelight (27 November) saw a huge turn out, as did Carols in the Tavern and Songs of Praise to wrap up the Christmas Tree Festival. Advent congregations in church totalled 390 (178 in 2021).

A highlight of December was the Friends of St Mary's *Christmas Tree Festival* - with a slightly lower footfall, but a higher profit margin than the last one (held in 2019).

Two visitors over Easter wrote: "Joining you for The First Mass of Easter, last night, was an indescribably wonderful occasion. It restored our faith in the Church. And to see your 'Inclusive' claims in your website being lived out was brilliant. If we lived nearer we would be with you every Sunday. May God bless your ministry."

### Teaching, baptising and nurturing new and existing believers

In 2022 we celebrated 3 weddings; there were 12 church funerals with 7 other funerals conducted for parishioners; 16 burials of ashes and 5 baptisms.

It was with great pleasure that we were able to support Fr Joe Padfield (formerly of this parish) as he was priested in June at All Saints Church in Hove. He continues to serve his title in Seaford.

Two of our young people were admitted to communion at the beginning of March, having joined with candidates from Rustington parish for preparation involving clergy from both parishes.

For our Lent course this year (on line last year) we joined the Churches Together in Rustington "Opening the Scriptures - Setting our hearts on fire" and attendance was good.

As well as Lent we were able to join with ecumenical brothers and sisters for an Epiphany Service, Week of Prayer for Christian Unity; World Day of Prayer; Good Friday Walk of Witness, as well as Village events including Remembrance Sunday and a Requiem Mass for Fr David Rae (former priest at Our Lady Star of the Sea).

Fr Andrew was able to take twelve weeks Study Leave between May and July to complete his Masters Degree at Chichester University.

It was with very mixed feelings that we said goodbye to Rev Emma Ham-Riche (and her family) as her curacy drew to a close and she was appointed as priest in charge of St John Preston Park in Brighton. Rev Emma's last Sunday with



us was 14 August. We have been very grateful for her time and ministry among us and will miss her; but equally pleased that she is capable of taking on new responsibilities and challenges.

### ***Evangelism and outreach***

The 2022 East Preston Festival was resumed following last year's Covid restrictions. This year the theme was her Majesty's 70th Anniversary.

The Women's Fellowship continues to reach out to women the parish and the membership is larger than just the church going element of the group.

Little Angels continues to draw in toddlers and their carers.

A new initiative started in March - *The Welcome Café* - an open-house drop-in coffee stop in the Spire Room from 10am-12noon on the first Monday of each month, and this has proved hugely successful with an average of 35 people attending equally from the church and wider community.

Two highly successful and entertaining Music Nights in May, and the St Mary's Drama Group production of *Melons at the Parsonage* reached out to our community in a different way!

Village events such as Remembrance Sunday and Merchant Navy Day continue to make connections and serve our community in marking important days; as do wider events such as September's diocesan *Ride & Stride* event when we were a welcome stopping off point.

Connection with the schools was more than last year, but not quite returned to pre-Covid levels. Clergy were still able to maintain contact with both the Infant and Junior schools for their Harvest and Christmas celebrations. Harvest was done on-line as Fr Andrew was recovering from Covid.

In October we hosted a well attended training session from Dementia Friends Awareness as part of seeking to become more sensitive to the needs and presentation of those with this disease.

C & V e-mailed: "Once again the Music Night at St. Mary's was a huge success for all who took part. The rendering of Country Roads when the music was held back took your breath away with its impact. Well done to everyone. Please convey our appreciation to all involved in the production."

### ***Provision of the church building for people to enjoy***

As well as celebrating many Occasional Offices in 2022, the church building remained open each day between about 8.30am and 5pm and a constant stream of people dropped in to sit, pray, light a candle and enjoy the silence. Many remarked not only how refreshing it is to find an open church but also the sense of peacefulness and spirituality the church pervades. It is important to us that the church is available for private prayer not just to the church family but to the wider visiting community. The church building continues to be appreciated by our parishioners and many others, as a space where life events are celebrated with joy and thanksgiving.

St Mary's has been included in East Preston Parish Council's *Greener Buildings Project* and the Brighton and Hove Energy Services Co-operative (BHESCO) undertook a survey to examine ways to reduce our carbon footprint. The next phase is to consider grants that might be available to implement the findings.

The Fabric Committee met regularly to draw up plans for implanting the Quinquennial Inspection. The challenges of maintaining a Grade 1 listed building continue to exercise the PCC and especially the Friends of St Mary's.

### ***Provision of tangible support to the poor and needy***

During the year many collections were made for the Littlehampton Food Bank, the Diocesan Family Support Work and Worthing's Turning Tides homeless project: people showed their love and compassion in practical ways with tinned, dried and packet goods, toiletries and other essentials. In February following Russia's invasion of Ukraine, St Mary's became a drop off/collection point for aid to Ukraine which continued throughout the year.

CW wrote: "We should like to thank you for the beautiful service for our dear Frank last Wednesday, we so appreciated your kind words and how fitting there were for Frank. Every detail went according to plan and were so appreciated by all in attendance."



After their wedding S & B wrote: "We cannot thank you enough for everything you did for us on the 'getting married' journey. You were so patient, kind and generous with your time... and you made it so easy for us. The service itself was incredible - it was everything we could have hoped for and more."

### *Incoming and outgoing resources*

The total receipts on general unrestricted funds received were £80,314 (£85,182 in 2021); total expenditure on general unrestricted funds was £85,064 and these are detailed in the Financial Report below. This is possible only because we are using a legacy to fund our day to day expenditure - and obviously this situation cannot continue in the long term.

We continue to encourage people to join the Parish Giving Scheme (PGS).

The PCC was grateful for various donations to the Fabric Fund, through Friends of St Mary's as the EPIC Appeal continues to grow.

In October the diocesan finance advisor (Helen James) sat with us and helped us through a "friendly audit" of our finances, as Kathy Lockyear prepared to

step back from duties as Treasurer and Tina Poole prepared to take the role on. We need to reduce our current bank accounts to just one for the purposes of transparency and ease of operation.

### *Sharing the ministry costs of the Diocese of Chichester*

The largest expenditure facing the PCC was the sum of £77,000 (£74,300 in 2021) levied by the diocese for our share of all churches' Parish Ministry Costs (PMC). During the year the contribution from St Mary's was £55,000 or 71% (74%: £55,000 in 2021). We strive to increase this and note the disappointing drop in real terms.

The PMC relates directly to the housing, support, stipend and pension costs of the clergy of this parish, training of new ordinands, a contribution to national church funds, and shared costs of the Christian family throughout the whole diocese, including assistance towards the upkeep of churches (such as ours) who are less able to meet their PMC.

### *Staff costs*

The PCC pays for the organist, Mr Daniel Paine, whose musical talents greatly enhance our worship.

Further details are provided in the notes to the accounts.

### *Trustee payments and expenses*

The PCC also supported the clergy by paying Council Tax, Water and environmental charges for the Vicarage and curate's residence. Expenses are also paid in connection with official duties for the clergy.

There were no other payments to the trustees, or persons related to or connected to, the trustees.

### *Reserves Policy*

It is the PCC's policy:

- to maintain a balance on the general unrestricted funds which equates to approximately two months worth of unrestricted payments as contingency against unforeseen situations.
- to spend restricted and endowment funds in line with their terms and conditions
- to invest fund balances with the CBF Church of England deposit fund. (Currently such funds are restricted or endowment funds only)

Sophie from Turning Tides responded to our Harvest donations: "Please pass on our sincere thanks to everyone who helped to restock our cupboards, to keep all those who come to us for support well fed throughout the forthcoming winter... I cannot tell you what it means to so many of our clients - to know that so many people in our community do actually care about them."



The PCC recognises with gratitude and appreciation those groups and individuals who make their service of God and of His Church clear by their generous giving of their time, money and effort. Much of the work of this parish is undertaken by a generation who are entering their senior years. Failing health and vigour are reducing energies which could be relied upon in the past.

In order for the Church to thrive and grow we need to continue to engage in evangelism, mission and faith sharing to encourage growth in numbers as well as growth in faith, love and service. We were evangelised by those who helped to make Jesus real to us - and they did a successful job (otherwise we wouldn't be here!) - so we need to follow their example and pass on our faith to this current generation.

### ***Management of Risks and their mitigation***

The PCC has an ongoing task of reviewing the major risks which impact on the work of St Mary's. The usual PAT testing and fire extinguisher checks have been carried out.

The PCC consider that the principal risks and uncertainties are:

- An unexpected fall in income, particularly given the dependence of the church on a limited number of major regular donors.
- The requirement to find volunteers with the appropriate skills, time and commitment to support the ministry of the congregation.
- Reliance upon the Diocese to continue to provide financial support whilst we work towards paying our full Parish Ministry Costs for clergy ministry.

The PCC seeks to manage these risks and uncertainties by regularly reviewing its Mission Action Plan and its plans for greater use of the church buildings as conditions allow.

Engaging with the Parish Giving Scheme is a much more reliable, safe, efficient way of maximising support for St Mary's, and we will continue to encourage supporters to use this method.

The parish welcomed the Archdeacon's Visitation in August, and various recommendations that were made are being implemented.

V wrote: "The family and I would like to thank you so much for helping us finally lay our Dearest Caryl to rest... the service was perfect in every way and being able to light candles in your wonderful church was also very heartwarming."

In December, in their Christmas Card, C & L wrote: "Thank you for the warmth you have given through the church this year. The words that have been spoken in church when we have been have hit a chord - and the laughter... Cheers!"

### ***Future uncertainties***

Our inability to meet our PMC is a concern, but we hope to increase regular giving via a Stewardship campaign to ensure we are in a strong position to meet regular commitments.

The consequences of COVID-19 and subsequent lockdowns continued to have an impact on parish finances, and both numbers attending worship and income generated were not, even by the year end, quite what they had been pre-covid.

It is also important to realise that St Mary's faces challenges not shared by our immediate neighbours. We are a relatively modern parish (achieving separate status in 1914); we do not have historic trust funds, legacies,

property, land or investments which provide income. The Spire Room (the closest thing we have to a church hall) is too small for regular hiring as (for example) a nursery. Our building is very small and inflexible for other purposes, and the parish's demographic (which is quite closely reflected in the congregational structure) is weighed to the retired fixed income age group.

## **Structure, governance and management**

The Parochial Church Council (PCC) is a charity, and our registered Charity Commissioner's number is: 1180544. Its governing document is the Parochial Church Council (Powers) Measure 1956.

During the year the following served as members of the Parochial Church Council:

*ex-officio:*

<i>Incumbent:</i>	The Rev Andrew Perry	(Chair)
<i>Curate:</i>	The Rev Emma Ham-Riche	(until 14 August)
<i>Church Wardens:</i>	Mrs Mary Jeavons	(Vice-Chair)
	Mr Christopher Wood	
<i>Safeguarding:</i>	Mrs Tracey Hammond	
<i>Deanery Synod:</i>	Ms Lucy Hornby	
	Mrs Pauline McLelland	
	vacancy	
	vacancy	

*Elected members:*

Mrs Wendy Allen	(Secretary)
Mrs Gloria Russell	
Mr Peter Lewis	
Mr David Moore	
Mr Philip Sherwin	
Mrs Jane Penny	(until 7 December)
Mrs Kathryn Lockyear	(Treasurer)
Mrs Stella Collier	
Mrs Nova Brookes	
Mrs Helen Smith	
Mrs Vivien Ayling	
Mrs Jacqueline Collett	

<i>Co-opted:</i>	Mr Colin Crane	(Fabric Committee)
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Membership of the PCC is determined under the Church Representation Rules and consists of certain *ex-officio* members (the clergy, the churchwardens and members of the Deanery, Diocesan or General Synods) and 12 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Church members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

## Electoral Roll Report

At the start of 2022 the Electoral Roll stood at 106. Of these, 60% live in the parish, and 40% live outside the parish. During the year 4 people left the roll and 2 people joined the roll, meaning that at the end of 2022 the ER stood at 104.

*Lynne Brunton, Electoral Roll Officer*

## Fabric Report

Retired Mechanical Engineer, George Lea took over as chair of the Fabric Committee in 2022 and items in the Quinquennial Inspection have been tackled this year. In particular the poor condition of the church's North Wall has been divided into three different sections, requiring various repairs to cracks in rendering and de-bonding, plus re-rendering throughout to produce a uniform finish. The aluminium-framed windows in the Spire Room have also given cause for concern, becoming difficult to open and causing ventilation problems in warm weather; we are investigating how they might be replaced on a "like for like" basis. The solution to an intermittent leak in the Spire Room roof has proved elusive but is still being pursued. It has been a slow, and at times frustrating, year, but progress is being made and we are determined not to rush into repairs which might later need re-doing.

*George Lea, Chair Fabric Committee*



## Deanery Synod

St Mary's parish is part of the Arundel & Bognor Rural Deanery and our representatives during 2022 were Lucy Hornby & Pauline McLelland. The Deanery Synod met twice in 2022 (at St Mary's Clymping and St Peter & St Paul Rustington). At the first meeting we welcomed Rev Natalie Loveless as new Rural Dean, replacing Rev Mark Standen who had served for the past 13 years; and also had an informative presentation from Rev Steve Gurr, chaplain at Ford Open Prison. In the second meeting Archdeacon Luke Irvine joined us for the autumn finance meeting. Parishes were thanked for pledges already made in 2022: more parishes had increased their pledges and others were being encouraged to pay what they could afford. Archdeacon Luke talked about post-Covid plans and stressed that the diocesan strategy and vision would remain unchanged; including 2023 as Year of the Old Testament and 2024 as Year of the New Testament. The meeting ended with the opportunity to make comments and/or ask questions.

*Lucy Hornby, Deanery Synod Representative*

This Trustees' Annual Report was approved by the PCC and signed on their behalf by The Revd. Andrew Perry, PCC Chair.

Signed.....*Fr. Andrew Perry.*.....

Date.....*26 APRIL 2023*.....



**INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN  
EAST PRESTON WITH KINGSTON**

This report on the accounts of the Parochial Church Council for the year ended 31 December 2022, which are set out on pages 10 to 18, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 ('the Regulations') and s.145 of the Charities Act 2011 ('the Act').

**Respective responsibilities of the Parochial Church Council and examiner**

As the members of the Parochial Church Council you are responsible for the preparation of the accounts; you consider that the audit requirement of Regulation 3(3) of the Regulations and section 145(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulation 25.

**Basis of this report**

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and to be found in the Church guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the Parochial Church Council and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**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 requirements of the 2011 Act and the Regulations have 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.



D CROSS  
Independent Examiner

Date: 21-04-23

**PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN EAST PRESTON WITH KINGSTON**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	General Fund	Designated Funds	Restricted Funds	TOTAL FUNDS	
		£	£	£	2022	2021
					£	£
<b>Income</b>						
Voluntary income	2(a)	61,284		4,769	66,053	59,833
Activities for generating funds	2(b)	7,267		13,976	21,243	10,044
Income from investments	2(c)	59		91	150	61
Church activities	2(d)	8,930			8,930	13,711
Other incoming resources	2(e)	2,774			2,774	9,825
<b>Total income</b>		<u>80,314</u>	<u></u>	<u>18,836</u>	<u>99,150</u>	<u>93,474</u>
<b>Expenditure</b>						
Fund-raising trading costs	3(a)	2,429		1,315	3,744	2,003
Church activities	3(b)	82,635		780	83,415	84,772
<b>Total resources expended</b>		<u>85,064</u>	<u></u>	<u>2,095</u>	<u>87,159</u>	<u>86,775</u>
<b>Net incoming/(outgoing) resources before</b> other recognised gains and losses		(4,750)		16,741	11,991	6,699
Transfer between funds						
Gains/(loss) on investment assets on revaluation				(243)	(243)	181
<b>Net movement in funds</b>		<u>(4,750)</u>	<u></u>	<u>16,498</u>	<u>11,748</u>	<u>6,880</u>
Balances brought forward at 1 January 2022		<u>41,154</u>	<u>40,940</u>	<u>50,255</u>	<u>132,349</u>	<u>125,190</u>
<b>Balances carried forward at 31 December 2022</b>		<u><b>36,404</b></u>	<u><b>40,940</b></u>	<u><b>66,753</b></u>	<u><b>144,097</b></u>	<u><b>132,070</b></u>

The notes on pages 9 to 18 form part of these accounts.



**PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN EAST PRESTON WITH KINGSTON**

**BALANCE SHEET AT 31 DECEMBER 2022**

	<b>Notes</b>	<b>2022</b>	<b>2021</b>
<b>Fixed assets</b>		<b>£</b>	<b>£</b>
Tangible Fixed assets	5	182	7
Investment assets	6	1,789	2,032
		<u>1,971</u>	<u>2,039</u>
<b>Current assets</b>			
Stock		250	250
Debtors	8	5,351	8,101
Short term deposits		-	-
Cash at bank and in hand		144,754	130,292
		<u>150,355</u>	<u>138,643</u>
<b>Liabilities:</b> amounts falling due within one year	9	(8,229)	(8,333)
<b>Net current assets</b>		<u>142,126</u>	<u>130,031</u>
<b>Net assets</b>		<u><u>144,097</u></u>	<u><u>132,349</u></u>
<b>Funds</b>	7/10		
General		36,404	41,154
Designated		40,940	40,940
Restricted		66,753	50,255
		<u>144,097</u>	<u>132,349</u>

Approved by the Parochial Church Council on 26 Nov 23 and signed on its behalf by:

  
 Father Andrew Perry

  
 Mrs T Poole Honorary Treasurer (from 1 January 2023)

The notes on pages 12 to 18 form part of these accounts.

# PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN EAST PRESTON WITH KINGSTON

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

The accounts have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Statement of Recommended Practice (SORP) FRS102 (effective 1 January 2015).

The accounts have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups which are informal gatherings of church members.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

#### Funds

Funds held by the PCC are:

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

Designated funds represent monies set aside by the PCC out of general funds for specific future purposes.

Restricted funds represent:

- a) Income from trusts which may be expended only on those restricted objects provided in the terms of the trust or bequest
- b) Donations received for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

#### Incoming resources

Voluntary income sources:

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under gift aid is recognised only when received.

Income tax recoverable on gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Income from investments:

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

Church activities:

Funds raised by the fete and similar events are accounted for gross.

Sales of books and candles are accounted for gross.

Gains and losses on investments:

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31st December.



**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**1 Accounting policies (contd)**

**Resources used**

Resources expended are accounted for on an accruals basis and are accounted for gross.

**Grants:**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

**Church Activities:**

The diocesan parish share is accounted for when paid. Any parish share unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

**Fixed assets**

**Tangible fixed assets:**

Consecrated and beneficed property of any kind is excluded from the accounts by s.10 of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1st January 2001 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings acquired before 1st January 2001 is written off.

**Other fixtures, fittings and office equipment:**

Equipment used within the church premises is depreciated on a straight line basis over 2 years.

**Investments:**

Investments are valued at market value at 31st December.

**Current assets**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

**PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN EAST PRESTON WITH KINGSTON**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**2 Income**

	<b>General Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL FUNDS 2022      2021 £            £</b>	
(a) Voluntary income					
Planned giving:					
Gift aid donations	36,440			36,440	35,992
Tax recoverable	9,388		804	10,192	8,551
Legacies					1,755
Collections (open plate)	4,790			4,790	2,628
Special Collection	102			102	550
Donations, appeals etc	10,564		3,965	14,529	10,357
	<u>61,284</u>	<u>          </u>	<u>4,769</u>	<u>66,053</u>	<u>59,833</u>
	-----	-----	-----	-----	-----
(b) Activities for generating funds					
Fund-raising	7,267		13,976	21,243	10,044
	<u>7,267</u>	<u>          </u>	<u>13,976</u>	<u>21,243</u>	<u>10,044</u>
	-----	-----	-----	-----	-----
(c) Income from investments					
Dividends and interest including tax recoverable	59		91	150	61
	<u>59</u>	<u>          </u>	<u>91</u>	<u>150</u>	<u>61</u>
	-----	-----	-----	-----	-----
(d) Income from church activities					
Fees from weddings etc	8,930			8,930	13,711
	<u>8,930</u>	<u>          </u>	<u>          </u>	<u>8,930</u>	<u>13,711</u>
	-----	-----	-----	-----	-----
(e) Other incoming resources					
Grants	350			350	9,175
Sundry income	2,424			2,424	650
	<u>2,774</u>	<u>          </u>	<u>          </u>	<u>2,774</u>	<u>9,825</u>
	-----	-----	-----	-----	-----
<b>Total income</b>	<u>80,314</u>	<u>          </u>	<u>18,836</u>	<u>99,150</u>	<u>93,474</u>
	=====	=====	=====	=====	=====



**PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN EAST PRESTON WITH KINGSTON**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**3 Expenditure**

	General Funds	Designated Funds	Restricted Funds	TOTAL FUNDS	
	2022	2021		2022	2021
	£	£	£	£	£
(a) Fund raising trading costs					
Fetes, bazaars, other fund-raising					
Events	2,429		1,315	3,744	2,003
-----	-----	-----	-----	-----	-----
(b) Church activities					
Special collections	102			102	550
Ministry: diocesan parish share	55,000			55,000	55,000
clergy expenses	1,286			1,286	1,853
parsonage house repairs-					
and rates	6,082			6,082	6,065
curate expenses	1,635			1,635	3,484
Church running expenses	3,284			3,284	3,019
Church maintenance	2,385		780	3,165	849
Churchyard upkeep	993			993	697
Organist and choir	2,870			2,870	2,718
Upkeep of services	1,960			1,960	1,173
Wedding and funeral costs	3,893			3,893	6,097
Depreciation of assets	175			175	-
Printing, stationery and sundry-					
Administration	1,704			1,704	1,247
Secretary				-	-
Sundry expenses	1,026			1,026	221
Professional fees	240			240	1,799
	-----	-----	-----	-----	-----
	82,635		780	83,415	84,772
	-----	-----	-----	-----	-----
<b>Total Expenditure</b>	<b>85,064</b>		<b>2,095</b>	<b>87,159</b>	<b>86,775</b>
	=====	=====	=====	=====	=====

**PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN EAST PRESTON WITH KINGSTON**  
**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>4</b>	<b>Staff costs</b>	<b>2022</b>	<b>2021</b>
	Wages and salaries	£2,870	£2,718
		<u>          </u>	<u>          </u>

No other member of the PCC received any reimbursement of expenses or remuneration during the year ended 31st December 2022 (2021 £Nil).

**5 Tangible fixed assets for use by the PCC**

<b>Cost</b>	<b>Equipment £</b>	<b>Keyboard and Microphone £</b>	<b>Total £</b>
At 1 January 2022	4,568	1,058	5,626
Additions	<u>350</u>		<u>350</u>
At 31 December 2022	<u>4,568</u>	<u>1,058</u>	<u>5,976</u>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 1 January 2022	4,561	1,058	5,619
Charge in year	<u>175</u>	<u>-</u>	<u>175</u>
At 31 December 2022	<u>4,736</u>	<u>1,058</u>	<u>5,794</u>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net Book Value</b>			
At 31 December 2022	<u>182</u>	<u>-</u>	<u>182</u>
At 31 December 2021	<u>7</u>	<u>-</u>	<u>7</u>
	<u>          </u>	<u>          </u>	<u>          </u>

<b>6</b>	<b>Investments</b>	<b>Restricted Funds £</b>	<b>Total £</b>
	Movements in the year:		
	Market value at 1 January 2022	<u>2,032</u>	<u>2,032</u>
	Market value at 31 December 2022	<u>1,789</u>	<u>1,789</u>
	Holdings at 31 December 2022:		
	231 shares in the CBF Church of England investment fund (2021: 231 shares)		
	81 shares in COIF Charity Funds investment fund (2021: 81 shares)		



**PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN EAST PRESTON WITH KINGSTON**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>6</b>	<b>Investments (contd)</b>			<b>2022</b>	<b>2021</b>
				<b>£</b>	<b>£</b>
	Foundation of George Oliver			317	366
	Bell Acre Charity			1,472	1,686
				<u>1,789</u>	<u>2,032</u>
<b>7</b>	<b>Analysis of net assets by fund</b>				
		<b>General Fund</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Fixed assets	182			182
	Investment fixed assets			1,789	1,789
	Current assets	44,435	40,940	64,980	150,355
	Current liabilities	(8,229)			(8,229)
		<u>36,404</u>	<u>40,940</u>	<u>66,753</u>	<u>144,097</u>
<b>8</b>	<b>Debtors</b>			<b>2022</b>	<b>2021</b>
				<b>£</b>	<b>£</b>
	Income tax recoverable			5,049	7,532
	Other debtors			302	289
				<u>5,351</u>	<u>7,822</u>
<b>9</b>	<b>Liabilities: amounts falling due within one year</b>			<b>2022</b>	<b>2021</b>
				<b>£</b>	<b>£</b>
	Diocese quota			-	-
	Creditors for goods and services			6,384	6,488
	Other creditors			720	720
	Accruals			1,125	1,125
				<u>8,229</u>	<u>8,333</u>

# PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN EAST PRESTON WITH KINGSTON

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 10 Fund details

#### Designated funds

The Designated funds at 31 December 2022 comprise a Planned Improvement Fund and a Fabric fund designated for the maintenance and refurbishment of the church, and a Restoration Fund.

	Balance at 1.1.22 £	Incoming Resources £	Resources Expended £	Balance at 31.12.22 £
Planned Improvement Fund	18,796			18,796
Fabric Fund	1,504			1,504
Restoration and Repair Fund	20,640			20,640
	<u>40,940</u>	<u></u>	<u></u>	<u>40,940</u>

#### Restricted funds

The restricted funds at 31 December 2022 comprise the Foundation of George Oliver which is for the provision of the Sunday school and religious education, and the Bell Acre Charity. The Bell Acre Charity fund arose as a result of donations received for the restricted purpose of the maintenance of the bell and fabric of the Church. The Friends of St Mary PCC have raised funds to finance major repairs to the fabric of the church building.

	Balance at 1.1.22 £	Incoming Resources £	Resources Expended £	Gains and (losses) on investments £	Balance at 31.12.22 £
Trustees of J Lytton	1,004				1,004
Bell Acre Charity	2,518	44		(194)	2,368
Foundation of George Oliver	732	9		(49)	692
Friends of St Mary's	46,001	18,783	2,095		62,689
	<u>50,255</u>	<u>18,836</u>	<u>2,095</u>	<u>(243)</u>	<u>66,753</u>