

PARISH

OF

BLURTON & DRESDEN PCC

(Churches of St Bartholomew and St Alban)

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31st DECEMBER 2022

REGISTERED CHARITY NUMBER 1191827

PARISH
OF
BLURTON AND DRESDEN
(Churches of St Bartholomew and St Alban)

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PARISH OF BLURTON AND DRESDEN
(Churches of St Bartholomew and St Alban)

FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

STATEMENT OF FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES				TOTAL FUNDS	
	Note	Unrestricted Funds	Restricted Funds	Total	2021
		£	£	£	£
INCOMING RESOURCES					
INCOME AND ENDOWMENTS					
Donations and Legacies	2a	35,488	21,416	56,904	78,976
Activities for generating funds	2b	27,101	-	27,101	37,467
Income from investments	2c	217	-	217	22
Church Activities	2d	9,815	-	9,815	9,174
TOTAL		72,621	21,416	94,037	125,639
RESOURCES EXPENDED					
Church Activities	3a	81,074	9,713	90,787	109,691
Raising Funds	3b	-	-	-	-
		81,074	9,713	90,787	109,691
NET INCOMING RESOURCES	(	8,453)	11,703	3,250	15,948
TRANSFERS BETWEEN FUNDS				-	-
NET MOVEMENT IN FUNDS	(	8,453)	11,703	3,250	15,948
Total funds brought forward		49,688	682,136	731,824	715,876
Total funds carried forward		41,235	693,839	735,074	731,824

PARISH OF BLURTON AND DRESDEN
(Churches of St Bartholomew and St Alban)

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Fixed Assets	5	660,605	661,205
CURRENT ASSETS			
Stock		30	336
Debtors Trade Debtors			1,113
Tax Recoverable		14,289	10,294
Prepayments		1,154	1,741
Other		1,035	922
Short Term Deposits		17,125	16,917
Cash at Bank		57,966	53,840
Cash In Hand		139	1,370
		<u>91,738</u>	<u>-</u>
			86,533
CURRENT LIABILITIES			
(falling due within one year)	6	<u>17,269</u>	<u>15,914</u>
NET CURRENT ASSETS			
		74,469	70,619
NET ASSETS			
		<u>735,074</u>	<u>731,824</u>
Represented by:			
FUNDS			
Unrestricted Funds		41,235	49,687
Restricted Funds		693,839	682,137
		<u>-</u>	<u>731,824</u>
		<u>735,074</u>	<u>731,824</u>

Approved by the Parochial Church Council on

and signed on its behalf by:

PCC Chairman

The attached notes form part of these financial statements.

PARISH OF BLURTON AND DRESDEN
(Churches of St Bartholomew and St Alban)

Notes to the Financial Statements
For The Year Ended 31 December 2022

Accounting Policies

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions. They have also been prepared in accordance with the Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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 that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Cashflow Statement

The Charity has taken advantage of the exemption in FRS102 from the requirement to produce a Cash flow statement on the grounds that the income does not exceed £500,000.

Going Concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern

Accounting Estimates and Prior Year Errors

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

Description of Funds

Unrestricted funds are income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its "free reserves" as disclosed in the trustees' annual report.

Restricted funds comprise of two elements :-

a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest

b) donations or grants received for a specific object or invited by the PCC 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 each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Endowment funds are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

PARISH OF BLURTON AND DRESDEN
(Churches of St Bartholomew and St Alban)

Notes to the Financial Statements
For The Year Ended 31 December 2022

Accounting Policies continued

Income

Planned giving, collections and donations are recognised when received or when the PCC becomes entitled to the resource and the monetary value can be measured with sufficient reliability. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due and the monetary value can be measured with sufficient reliability. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Governance and Support Costs

Support costs should be allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the PCC and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources eg by allocating staff costs by time spent and other costs by their usage.

Fixed Assets

Consecrated and benefice property is not included from the accounts by s.10(2)(a)&(C) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the Church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets exceeds 50 years, so that any depreciation charges would be immaterial.

Other tangible fixed assets are valued at cost. The depreciation rates and methods used are disclosed in note 5.

Investments

Investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at market value at the year end. Investments held for re-sale are treated as current asset investments.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash expected to be received.

Creditors and Accruals

Creditors are measured at settlement amounts less any trade discounts. Accruals are measured on best estimate of the amount required to settle the obligation at the reporting date.

PARISH OF BLURTON AND DRESDEN
(Churches of St Bartholomew and St Alban)

Notes to the Financial Statements
For The Year Ended 31 December 2022

		Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS	2				
Donations and Legacies					
Voluntary Income					
Tax efficient planned giving	2a	15,767	-	15,767	16,590
Other planned giving		7,227	-	7,227	9,912
Collections at services		2,481	-	2,481	2,114
All other giving and voluntary receipts including special appeals		6,018	10,780	16,798	12,354
Gift Aid Recoverable		3,995	-	3,995	8,112
Grants			10,636	10,636	29,894
		35,488	21,416	56,904	78,976
Charitable Activities					
Activities for Generating Funds	2b				
Lettings		24,639	-	24,639	16,214
Pastoral services		-	-	-	2,400
Community Cafe Income		2,432	-	2,432	9,958
Sale of Assets		30	-	30	-
Furlough scheme		-	-	-	8,895
		27,101	-	27,101	37,467
Income from Investments	2c				
Bank Interest		217	-	217	22
		217	-	217	22
Income from church activities	2d				
Statutory fees (retained by PCC)		8,431	-	8,431	7,518
Fundraising activities		1,384	-	1,384	1,656
		9,815	-	9,815	9,174

PARISH OF BLURTON AND DRESDEN
(Churches of St Bartholomew and St Alban)

Notes to the Financial Statements
For The Year Ended 31 December 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
EXPENDITURE	£	£	£	£
Raising Funds				
3a				
Cost of generating income				
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charitable Activities				
3b				
Church Activities				
Mission giving and donations	2,311	-	2,311	2,768
Diocesan Parish share	32,481	-	32,481	25,892
Salaries/Wages	-	-	-	2,521
Salaries/Wages - St Albans	11,256	6,401	17,657	32,817
Redundancy	1,959	-	1,959	2,907
Clergy and staff expenses	940	-	940	1,044
Volunteer expenses	-	-	-	-
Church Expenses				
Church running expenses - St Bartholomew's	2,445	1,772	4,217	6,270
St Alban's	6,762	-	6,762	4,888
Church Expenses	864	-	864	296
Church utility bills - St Bartholomew's	1,920	-	1,920	1,288
St Alban's	13,938	-	13,938	5,496
Building and electrical repairs -St Albans	-	-	-	4,091
Equipment	1,076	740	1,816	5,464
Cost of trading	1,555	-	1,555	8,791
Activity Costs	-	800	800	-
Office Expenses St Barts	134	-	134	28
St Albans	974	-	974	80
Telephone	851	-	851	853
Travelling	-	-	-	-
I T Costs	44	-	44	121
Audio/Visual	326	-	326	282
Publicity	-	-	-	-
Donations, gifts and parties	210	-	210	100
Professional fees	350	-	350	400
Miscellaneous	78	-	78	209
Depreciation	600	-	600	3,085
Major Capital Expenditure				
Oven St Albans	-	-	-	-
	<u>81,074</u>	<u>9,713</u>	<u>90,787</u>	<u>109,691</u>

PARISH OF BLURTON AND DRESDEN
(Churches of St Bartholomew and St Alban)

Notes to the Financial Statements
For The Year Ended 31 December 2022

4a Staff Costs	2022	2021
Salaries	£19,616	£35,338 ok
Average number of employees	4	5 ok

During the year the PCC employed a cleaner, centre manager, chef and activities coordinator.

4b PCC Costs

Mrs V Mountford, a member of the PCC, received a salary of £4,863 (2021: £9,047).

Mr S Kus a member of the PCC received a salary of £1,184 (2021 £8,863)

Mrs E Pearce, a member of the PCC received a salary of £3,461 (2020 £16,773)

5a Fixed Assets

	Development of St Alban's Property Restricted £	Community Centre Assets Restricted £	Kitchen Equipment Restricted £	Community Centre Assets Unrestricted £	Furniture, Fittings and Equipment Unrestricted	Total £
At Cost or Valuation						
At 1 January 2022	658,829	9,943	25,001	6,009	17,529	717,311
Additions				-		-
At 31 December 2022	658,829	9,943	25,001	6,009	17,529	717,311
Depreciation						
At 1 January 2022	-	9,943	25,001	3,633	17,529	56,106
Depreciation for the Year	-	-	-	600	-	600
At 31 December 2022	-	9,943	25,001	4,233	17,529	56,706
Net Book Value						
31 December 2022	658,829	-	-	1,776	-	660,605
31 December 2021	658,829	-	-	2,376	-	661,205

PARISH OF BLURTON AND DRESDEN
(Churches of St Bartholomew and St Alban)

Notes to the Financial Statements
For The Year Ended 31 December 2022

6 Liabilities

Amounts falling due in one year
All unrestricted

	2022	2021
	£	£
Accruals	2,929	1,698
Taxation and Social Security	62	148
Creditors	14,278	14,068
	17,269	15,914

7 Analysis of Net Asset by Fund

	Fixed Assets	Stocks	Debtors	Deposits & Bank	Creditors	Total Funds
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	10,219	30	16,478	43,479	(17,269)	52,937
	10,219	30	16,478	43,479	(17,269)	52,937
Restricted Funds						
Building	-	-	-	4,637	-	4,637
St Alban's Development:						
Coalfields	95,200	-	-	-	-	95,200
The BIG Lottery	433,000	-	-	-	-	433,000
Co-op	30,000	-	-	-	-	30,000
Church Urban	10,000	-	-	-	-	10,000
Staffordshire Environmental Trust	29,973	-	-	-	-	29,973
St Modwen Trust	25,000	-	-	-	-	25,000
S-O-T City Council	25,000	-	-	-	-	25,000
St Alban's development fund general	2,213	-	-	-	-	2,213
Grant - Lichfield Diocese	-	-	-	116	-	116
Graveyard	-	-	-	2,333	-	2,333
Children's Work	-	-	-	380	-	380
Youth Work	-	-	-	3,457	-	3,457
Social Survey	-	-	-	25	-	25
The National Lottery - Activity Coordinator	-	-	-	14,408	-	14,408
Big Lottery - Covid 19 Family & Community	-	-	-	3,843	-	3,843
Big lottery - Covid 19 Recovery	-	-	-	2,552	-	2,552
	650,386	-	-	31,751	-	682,137
TOTAL	660,605	30	16,478	75,230	(17,269)	735,074

PARISH OF BLURTON AND DRESDEN
(Churches of St Bartholomew and St Alban)

Notes to the Financial Statements
For The Year Ended 31 December 2022

8 Movement in Funds

Unrestricted Funds

	At 1st January £	Incoming Resources £	Resources Expended £	Transfer	At 31st December £
General Fund	32,718	40,956	(43,915)	-	29,759
St Alban's Community Centre	16,969	31,666	(37,159)	-	11,476
	<u>49,687</u>	<u>72,622</u>	<u>(81,074)</u>	<u>-</u>	<u>41,235</u>

Restricted Funds

Building	4,637	-	(1,372)	-	3,265
St Alban's Development:					-
Coalfields	95,200	-	-	-	95,200
The BIG Lottery	433,000	-	-	-	433,000
Co-op	30,000	-	-	-	30,000
Church Urban	10,000	-	-	-	10,000
Staffordshire Environmental Trust	29,973	-	-	-	29,973
St Modwen Trust	25,000	-	-	-	25,000
S-O-T City Council	25,000	-	-	-	25,000
St Alban's development fund	2,213	-	-	-	2,213
Grant - Lichfield Diocese	116	-	-	-	116
Graveyard	2,333	-	-	-	2,333
Children's Work	380	-	-	-	380
Youth Work	3,457	-	-	-	3,457
Social Survey	25	-	-	-	25
The Baily Thomas Charitable Fund	-	-	-	-	-
The National Lottery - Activity Coordinator	14,408	7,496	(6,402)	-	15,502
Big Lottery - Covid 19 Family & Community	3,843	-	-	-	3,843
S-O-T Council - Gentle exercise	-	-	-	-	-
Big lottery - Covid 19 Recovery	2,552	-	-	-	2,552
Electrical Repairs	-	400	(400)	-	-
A V System	-	8,000	-	-	8,000
Microphone	-	400	(400)	-	-
Toy Appeal	-	730	-	-	730
LDBF Gran towards Cost of Energy	-	1,250	-	-	1,250
Jubilee Celebrations	-	800	(800)	-	-
Warm Space grant	-	2,000	-	-	2,000
	<u>682,137</u>	<u>21,076</u>	<u>(9,374)</u>	<u>-</u>	<u>693,839</u>
TOTAL	<u>731,824</u>	<u>93,698</u>	<u>(90,448)</u>	<u>-</u>	<u>735,074</u>

PARISH OF BLURTON AND DRESDEN
(Churches of St Bartholomew and St Alban)

FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

STATEMENT OF FINANCIAL ACTIVITIES

TOTAL FUNDS

	Note	Unrestricted Funds	Restricted Funds	Total 2021	2020
		£	£	£	£
INCOMING RESOURCES					
INCOME AND ENDOWMENTS					
Donations and Legacies	2a	49,082	29,894	78,976	98,379
Activities for generating funds	2b	37,467	-	37,467	20,808
Income from investments	2c	22	-	22	45
Church Activities	2d	9,174	-	9,174	3,621
TOTAL		95,745	29,894	125,639	122,853
RESOURCES EXPENDED					
Church Activities	3a	72,688	37,003	109,691	119,695
Raising Funds	3b	-	-	-	-
		72,688	37,003	109,691	119,695
NET INCOMING RESOURCES		23,057	(7,109)	15,948	3,158
TRANSFERS BETWEEN FUNDS				-	-
NET MOVEMENT IN FUNDS		23,057	(7,109)	15,948	3,158
Total funds brought forward		26,630	689,246	715,876	712,718
Total funds carried forward		49,687	682,137	731,824	715,876

BLURTON & DRESDEN PAROCHIAL CHURCH COUNCIL
DRAFT ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

	Unrestricted	Restricted	Total	ACTUAL 2021
	£	£	£	£
INCOME				
From Donors				
Planned:				
Gift Aid	15,767	-	15,767	16,590
Tax received on Gift Aid	3,995	-	3,995	8,112
Other	7,227	-	7,227	9,912
Collections Holy Communion & Evensong	2,481	-	2,481	2,114
Donations including gift aid donations	3,234	9,530	12,764	9,852
Sub Total	32,704	9,530	42,234	46,580
Fees	8,431	-	8,431	7,518
Hire of buildings and car park	775	-	775	250
Investment Interest	217	-	217	22
Pastoral Services	-	-	-	2,400
Fund raising	1,684	-	1,684	1,656
Grant	-	1,250	1,250	3,613
Collections: Baptisms, Weddings, Funerals	2,285	-	2,285	803
Surplus from St Albans	-	3,095	3,095	3,944
TOTAL INCOME	46,096	13,875	59,971	66,786
EXPENDITURE				
Parish Share	32,481	-	32,481	25,892
Grants	2,311	-	2,311	2,768
Clergy Expenses	940	-	940	1,044
Staff	-	-	-	2,521
Redundancy	1,959	-	1,959	2,907
Repairs and equipment	961	2,172	3,133	5,641
Running costs - St Barts	3,821	-	3,821	3,175
Running costs - Dresden	-	-	-	362
Recharge overheads -St Albans	4,500	-	4,500	4,500
Co-ordination Groups	298	-	298	296
Office costs	406	-	406	431
Cost of worship	567	-	567	726
Miscellaneous	216	-	216	225
Accountancy Fees	300	-	300	350
Deficit from St Albans	5,493	-	5,493	-
TOTAL EXPENDITURE	54,253	2,172	56,425	50,838
SURPLUS/(DEFICIT)	(8,157)	11,703	3,546	15,948
RESERVES BROUGHT FORWARD	49,687	682,137	731,824	715,876
UNRESTRICTED RESERVES C/FWD	41,530	693,840	735,370	731,824

Independent examiner's report to the members of the PCC of Blurton and Dresden

I report on the accounts for the year ended 31st December 2022 which are set out on pages 1 to 9.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention:

1. which give me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with s.130 of the 2011 Act; and
 - to prepare accounts which accord with these accounting records 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.



Claire Slater FCCA

17 March 2023

Evesham Way, Weston Park, Stoke-on-Trent, Staffs., ST3 5TP