

**Annual Report and Financial Statements of the
Parochial Church Council of St Bartholomew's Church
Tong**

For the year ended 31st December 2023

Charity number 1192842

The Parochial Church Council of St Bartholomew's, Tong Trustees' Annual Report for the year ended 31st December 2023

Objectives and Activities

The Parochial Church Council of Tong (the PCC) has the responsibility of co-operating with the minister in charge, the Reverend Thorneycroft, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelical, social, and ecumenical. The PCC is also spiritually responsible for the maintenance of the church.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Tong. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer, scripture, music and sacrament. Also, through non sacramental activities of hospitality and fellowship we aim to reach non church members of the community.

Public Benefit

The trustees of the PCC are aware of the Charity Commission's guidance on public benefit in The Advancement of Religion for the Public Benefit and have had regard to it in their administration of the Charity. The trustees believe that, by promoting the work of the Church of England in the Ecclesiastical Parish of Tong, it helps to promote the whole mission of the Church (pastoral, evangelistic, social and ecumenical) more effectively, within the Ecclesiastical Parish, and that in doing so it provides a benefit to the public by:

Providing facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for its members and for anyone who wishes to benefit from what the Church offers; and
Promoting Christian values and service by members of the Church in and to their communities, to the benefit of individuals and society as a whole

Safeguarding

The PCC believe they have fulfilled their duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

Reporting Serious Incidents

A Serious Incident is an adverse event, whether actual or alleged, which results in or risks significant harm to the charity's beneficiaries, employees, office holders, volunteers or to others who come into contact with the charity through its work, loss of the charity's money or assets, damage to the charity's property or harm to the charity's work or reputation.

The trustees are not aware of any Serious Incidents in the last year

Volunteers

The members of the PCC would like to thank all the volunteers who work so hard to make our Church a lively and vibrant community.

Risk

The Church Wardens carry out regular Health and Safety Reviews and regularly inspect premises for potential hazards. We have safeguarding policies in place for child protection and for work with vulnerable adults, including rigorous DBS checking of staff and volunteers. Our insurances are reviewed annually to ensure adequate cover. An informal review of any new risks which may impact the work of the Church in the Parish is ongoing.

Structure, Governance and Management

The PCC is a Body Corporate established by the Church of England and is a Charity registered with the Charity Commission. No. 1192842. The PCC is governed by the Parochial Church Council Powers Measure (1956) as amended that came into effect on 2nd January 1957, and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

The method of appointment of the PCC members is set out in the Church Representation Rules. The Council comprises the Incumbent, the Churchwardens, a representative of the Readers, those elected to the Deanery Synod, and other members who are elected at the Annual Parochial Church Meeting, by those on the Electoral Roll. The PCC members receive training from courses run by the Diocese. Members of the congregation are always urged to join the Electoral Roll, and to stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance in the parish, and for all financial matters. The PCC meet 4 times a year. [Given its responsibilities, the PCC has a number of sub committees, each dealing with a particular aspect of parish life. These include Worship, Mission and Outreach, Buildings and Finance and Youth Work. Each reports back to the PCC with the minutes of their meetings.]

Related Parties

Donations from Related Parties

Donations from related parties during the year totalled £7,332 (2022 £7,596). All these donations were received without conditions.

Remuneration paid to Trustees

None of the trustees have been paid any remuneration or received any other benefits from employment with the PCC

Expenses paid to Trustees

1 trustee was reimbursed £801.16 (2022 £429) for travel and subsistence during the year.

Reference and Administrative details

The Church is situated in Newport Road, TF11 8PW and is part of the Deanery of Edmond and Shifnal, in the Diocese of Lichfield. The correspondence address is the St Bartholomew's Church, Newport Road, Tong, Shropshire. TF11 8PW. Parish Administrator – Mrs W. Aykroyd email: admin@shifnalbenefice.org.uk. Registered charity number 1192842. Our website address is: www.tong-church.org.uk

PCC members who have served from 1st January 2023 until the date this report was approved were:

Ex Officio Members

The Incumbent	Revd. Preb. Pippa Thorneycroft (Chairman)
Churchwardens	Mr Robert Kerrigan (Vice Chairman)

Elected Members

Mr Robert Parry (Deanery Synod Rep)
Mrs Lisa Apter (Secretary)
Mr Michael Pilsbury (Treasurer)
Mr Maxwell Owen
Mr David Hopson (APCM April 2023)
Mr Malcolm Groom
Mr Paul Grinnell
Mr David Dixon
Mr Peter Tonkinson
Mrs Sally Beard
Mr David Milner
Mr Paul Joseland
Mrs Sandra Baker
Mr Frederick Myerscough

Names and addresses of advisers

Bank	Barclays Leicestershire
Investment Managers	CCLA 1 Angel Ln London EC4R 3AB
Independent	Jonathan Hill
Examiner	Lichfield Diocesan Board of Finance St Marys House, The Close, Lichfield. WS13 7LD

Approved by the PCC on Sunday ~~28.10.21~~ and signed on its behalf by:


.....
Reverend Pippa Thorneycroft
(Chairman)


.....
Mr Robert Kerrigan
(Vice Chairman)

Independent Examiner's report to the trustees/members of The PCC of The Parish of Tong

Registered charity number, if applicable: N/A

I report on the accounts for the year ended 31st December 2023 which are set out on the following pages.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider

that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act
- or
- the accounts do not accord with the with the accounting records

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

Signed: *Chloe Smith*

Date: 26/04/2024

For and on behalf of

Lichfield Diocesan Board of Finance

St Mary's House, The Close, Lichfield WS13 7LD

The Parish of Tong
Notes to the Financial Statements
For the year ended 31st December 2023

Accounting Policies

The Financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.

There may be minor discrepancies in the totals as the pence are not being shown.

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 cashflow statement on the grounds that the income does not exceed £500,000.

Going Concern

There are no material uncertainties that relate 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.

An explanation of purpose of each **Designated fund** are as follows:

- Fabric Fund – General Maintenance

Restricted funds comprise of two elements :-

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

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.

An explanation of purpose of each **Restricted** fund are as follows:

- Fabric and Bells – Used to repair the bells (completed) and residue for further projects.
- Golden Age Project – Reordering of Nave, refurbishment of Golden Chapel etc (completed)
- Heating Project – Provide improved heating system.
- Organ – Repair and maintenance of the Organ
- Pulpit Fall – Conservation of medieval pulpit fall.
- Ramp – Provision of wheelchair access.
- Toilet – Project to provide toilet facility and tea point.
- Tomb – Preservation of tombs.

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.

An explanation of purpose of each **Endowment** fund are as follows:

The Parish of Tong does not hold any Endowments.

Incoming Resources

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.

Resources Expended

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 in 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. The Church Centre is revalued at 31 December annually using Nationwide house price calculator and shown on page 32.

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 as 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.

Statement of Receipts and Payments 2023

Tong S Bartholomew
Statement of Financial Activities
For the period from 01 January 2023 to 31 December 2023

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	£43,401	£4,000		£47,401	£67,518
Income from charitable activities	£6,524			£6,524	£7,837
Other trading activities	£1,782			£1,782	£2,306
Investments	£2,676			£2,676	£1,653
Total income	£54,382	£4,000		£58,382	£79,314
Expenditure on:					
Raising funds	£2,305	£500		£2,805	£7,702
Expenditure on charitable activities	£56,881	£3,556		£60,436	£80,071
Other expenditure	£74			£74	£100
Total expenditure	£59,259	£4,056		£63,315	£87,873
Net income / (expenditure) resources before transfer	(£4,877)	(£56)		(£4,933)	(£8,559)
Transfers:					
Gross transfers between funds - in		£42,596		£42,596	
Gross transfers between funds - out		(£42,596)		(£42,596)	
Other recognised gains / losses					
Gains/losses on investment assets	£523			£523	(£1,452)
Gains on revaluation, fixed assets, charity's own use					
Net movement in funds	(£4,354)	(£56)		(£4,410)	(£10,011)
Reconciliation of funds					
Total funds brought forward	£62,740	£35,208		£97,948	£107,959
Total funds carried forward	£58,386	£35,152		£93,538	£97,948
Represented by					
Unrestricted					
General Fund	£52,121			£52,121	£55,150
Designated					
Fabric Fund	£6,265			£6,265	£7,590
Restricted					
Fabric & Bells Fund		£25,241		£25,241	£70,138
Golden Age Fund					(£21,170)
Heating Project Fund		£4,843		£4,843	£4,843
Organ Fund		£483		£483	£483
Pulpit Fall		£816		£816	£816
Ramp Fund		£400		£400	£400
Toilet Fund		(£756)		(£756)	(£21,426)
Tomb Fund		£4,125		£4,125	£1,125
Total funds	£58,386	£35,152		£93,538	£97,948

Statement of Assets and Liabilities 2023

Tong S Bartholomew

Statement of Assets and Liabilities (by code) As at: 31 December 2023

Class and nominal code	General (Unrestricted)	Designated	Restricted	Endowment	Total	Last year
Fixed Asset - Investments						
CB3028209: CCLA - CBF Tong St Bartholomew PCC	£9,889	-	-	-	£9,889	£9,366
Total	£9,889	-	-	-	£9,889	£9,366
Current Asset - Cash At Bank And In Hand						
00882399: Barclays Current Account No 1	£7,972	£2,736	£1,691	-	£12,399	£6,690
23280845: Barclays Current Account No 2	-	-	-	-	-	£123
6590: Cash in hand	£115	-	-	-	£115	£86
CB0001830206: CCLA(CBF) deposit account	£34,145	£3,529	£34,777	-	£72,452	£92,776
Total	£42,232	£6,265	£36,468	-	£84,965	£99,675
Liability - Agency Accounts						
6699: Agency collections	-	-	£1,316	-	£1,316	£1,073
Total	-	-	£1,316	-	£1,316	£1,073
Liability - Creditors: Amounts falling due after more than one year						
6602: Diocesan Loan due in 2 - 5 Years	-	-	-	-	-	£7,157
Total	-	-	-	-	-	£7,157
Liability - Creditors: Amounts Falling Due in One Year						
6601: Diocesan Loan due in 1 Year	-	-	-	-	-	£2,863
Total	-	-	-	-	-	£2,863
Net total assets	£52,121	£6,265	£35,152	-	£93,538	£97,948

Approved by the PCC on Sunday and signed on its behalf by:

.....
Reverend Pippa Thorneycroft
(Chairman)

.....
Mr Robert Kerrigan
(Vice Chairman)

Analysis of Income and Expenditure 2023

Tong S Bartholomew

Analysis of income and expenditure Selected period: 01 January 2023 to 31 December 2023

	General	Designated	Restricted	Endowment	This year	Total Last year
Income and endowments from:						
Donations and legacies						
0101 - Gift Aid - Bank	£10,655				£10,655	£11,261
0110 - Gift Aid - Envelopes	£11,980				£11,980	£9,650
0301 - Loose plate collections	£4,224				£4,224	£3,862
0550 - Donations appeals etc	£5,449	£40			£5,489	£3,978
0601 - Tax recoverable on Gift Aid	£6,640				£6,640	£6,274
08A1 - Non-recurring one-off grants			£4,000		£4,000	£19,580
0901 - Other funds generated - Events/Tong Tours	£1,615	£2,798			£4,413	£12,913
Donations and legacies Totals	£40,563	£2,838	£4,000		£47,401	£67,518
Income from charitable activities						
1101 - Fees for weddings and funerals	£5,201	£1,323			£6,524	£7,837
Income from charitable activities Totals	£5,201	£1,323			£6,524	£7,837
Other trading activities						
1220 - Bookstall sales - fund raising	£1,782				£1,782	£2,306
Other trading activities Totals	£1,782				£1,782	£2,306
Investments						
1001 - Dividends	£111	£102			£213	£359
1020 - Bank and building society interest	£766	£1,696			£2,462	£1,294
Investments Totals	£877	£1,799			£2,676	£1,653
Income and endowments Grand totals	£48,423	£5,960	£4,000		£58,382	£79,314

	General	Designated	Restricted	Endowment	This year	Total Last year
Expenditure on:						
Raising funds						
1701 - Fees paid to fund raisers	£823		£500		£1,323	£2,525
1710 - Costs of applying for grants						£42
1730 - Costs of fetes & other events	£1,046				£1,046	£4,540
1740 - Bank Charges	£436				£436	£594
Raising funds Totals	£2,305		£500		£2,805	£7,702
Expenditure on charitable activities						
1801 - Giving to missionary societies						£70
1830 - Giving - relief and development agencies						£70
1850 - Home mission	£1,856				£1,856	£400
1870 - Secular charities	£1,212				£1,212	£637
1910 - Ministry parish share etc	£12,993				£12,993	£12,993
2010 - Organist Costs	£490				£490	£667
2101 - Working expenses of incumbent	£790				£790	£429
2301 - Church running - insurance		£4,310			£4,310	£4,002
2310 - Church office - telephone & broadband	£707				£707	£1,312
2311 - Church Security	£2,251				£2,251	£3,867
2320 - Organ / piano tuning						£247
2330 - Church maintenance	£10,600	£2,975			£13,575	£4,249
2340 - Upkeep of services	£911				£911	£719
2350 - Upkeep of churchyard	£5,585				£5,585	£2,966
2360 - Administration	£3,865				£3,865	£3,411
2401 - Church running - electric	£6,952				£6,952	£1,997
2501 - Magazine expenses	£70				£70	
2510 - Bookstall costs	£675				£675	£1,016
2601 - Governance costs examination/audit fee	£174				£174	£150
2701 - Church major repairs - structure	£91		£3,300		£3,391	£2,158
2710 - Church major repairs - installation	£375		£256		£631	£38,714
Expenditure on charitable activities Totals	£49,596	£7,285	£3,556		£60,436	£80,071
Other expenditure						
2040 - Award	£74				£74	£100
Other expenditure Totals	£74				£74	£100
Expenditure Grand totals	£51,975	£7,285	£4,056		£63,315	£87,873

Fund Movement by type 2023

Fund Movement							
Fund	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances Carried forward
Fabric - Fabric Fund	£12,283	£2,534	£7,226				£7,590
FabricBells - Fabric & Bells Fund	£73,965		£3,827				£70,138
Golden - Golden Age Fund	(£8,115)	£19,080	£32,135				(£21,170)
Heating - Heating Project Fund	£5,823		£980				£4,843
Organ - Organ Fund	£730		£247				£483
Pulpit - Pulpit Fall	£816						£816
Ramp - Ramp Fund	£400						£400
Toilet - Toilet Fund	(£19,470)		£1,956				(£21,426)
Tomb - Tomb Fund		£1,500	£375				£1,125
General - General Fund	£41,528	£56,200	£41,126		(£1,452)		£55,150
Totals	£107,959	£79,314	£87,873		(£1,452)		£97,948

Staff Costs

The PCC did not employ anyone during the year

Analysis of Transfer between funds – 2023

Debit	Credit	Description	Fund	Fund Type
-	21,170.28	Per PCC agreement	FabricBells	Res
21,170.28	-	Per PCC agreement	Golden	Res
-	21,425.83	Per PCC agreement	FabricBells	Res
21,425.83	-	Per PCC agreement	Toilet	Res

Analysis of Transfer between funds – 2022

There were no transfers between funds in 2022

Fixed Assets 2023

a) Tangible fixed assets

The PCC does not hold any tangible fixed assets.

b) Fixed Asset Investments

	At 1 Jan £	Additions £	Disposals £	Transfers £	Change in Market Value £	At 31 Dec £
Unrestricted funds						
Investments	9,366	0.00	0.00	0.00	522	9,888
Total	9,366	0.00	0.00	0.00	522	9,888

CCLA – CB3028209 – Tong St Bartholomew PCC General - £118,087

Comparative SOFA for 2022

Tong S Bartholomew Statement of Financial Activities For the period from 01 January 2022 to 31 December 2022					
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	£46,939	£20,580	-	£67,518	£72,656
Income from charitable activities	£7,837	-	-	£7,837	£2,660
Other trading activities	£2,306	-	-	£2,306	£2,588
Investments	£1,653	-	-	£1,653	£350
Total income	£58,734	£20,580	-	£79,314	£78,254
Expenditure on:					
Raising funds	£6,441	£1,261	-	£7,702	£4,444
Expenditure on charitable activities	£41,812	£38,260	-	£80,071	£68,792
Other expenditure	£100	-	-	£100	-
Total expenditure	£48,353	£39,521	-	£87,873	£73,236
Net income / (expenditure) resources before transfer	£10,382	(£18,941)	-	(£8,559)	£5,018
Transfers:					
Gross transfers between funds - in	-	-	-	-	£12,012
Gross transfers between funds - out	-	-	-	-	(£12,012)
Other recognised gains / losses					
Gains/losses on investment assets	(£1,452)	-	-	(£1,452)	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	(£770)
Net movement in funds	£8,930	(£18,941)	-	(£10,011)	£4,248
Reconciliation of funds					
Total funds brought forward	£53,810	£54,149	-	£107,959	£103,711
Total funds carried forward	£62,740	£35,208	-	£97,948	£107,959
Represented by					
Unrestricted					
General Fund	£55,150	-	-	£55,150	£41,528
Designated					
Fabric Fund	£7,590	-	-	£7,590	£12,283
Restricted					
Fabric & Bells Fund	-	£70,138	-	£70,138	£73,965
Golden Age Fund	-	(£21,170)	-	(£21,170)	(£8,115)
Heating Project Fund	-	£4,843	-	£4,843	£5,823
Organ Fund	-	£483	-	£483	£730
Pulpit Fall	-	£816	-	£816	£816
Ramp Fund	-	£400	-	£400	£400
Toilet Fund	-	(£21,426)	-	(£21,426)	(£19,470)
Tomb Fund	-	£1,125	-	£1,125	-
Total funds	£62,740	£35,208	-	£97,948	£107,959