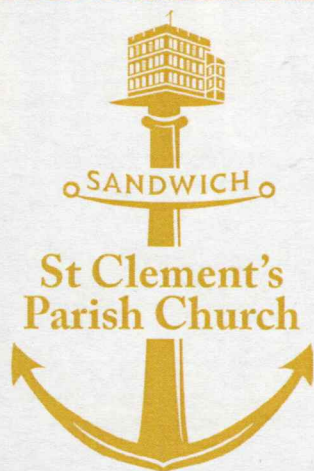




ANNUAL REPORT & FINANCIAL STATEMENTS 2023



*Registered with the Charity Commission for England & Wales as the Parochial Church Council of
the Ecclesiastical Parish of St Clement, Sandwich. Charity Number: 1201047*

Parish Office, St Clement's Hall, Church Street St Clement's, Sandwich, Kent, CT13 9EH
stclementssandwich@outlook.com 020 3089 4745 www.stclementssandwich.org.uk



2023 ANNUAL REPORT

The Parochial Church Council (PCC) constitutes a registered charity, number 1201047.

The PCC members who have served from the APCM in April 2023 until the date of this report were:

The Reverend Sebastian J.M. Hamilton	Rector (ex officio) – From 17th September 2023
Miss Dawn Baxter-Philips	Deanery Synod Representative from June 2023 (ex officio)
Dr Kathy Bennett	Until March 2023
Mrs Diane Coller	Churchwarden (ex officio)
Mr Howard Evans	Churchwarden (ex officio)
Mr Derek Kirkaldie	Reader
Mr Stephen Kirkpatrick	Hon. Treasurer
Mrs Valerie Oates	Hon. Secretary
Mr Kevin Wright	Deanery Synod Representative (ex officio)

Mr Richard Palmer serves as Gift Aid Secretary, Mrs Ann Trim as Electoral Roll Officer, and Mrs Pamela Eccles as Safeguarding Officer

Objectives and Activities

The PCC is responsible for co-operating with the Rector in promoting within the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. The PCC also has maintenance responsibilities for St Clement's Church, the Rectory, the Hall and the Churchyard.

Administrative Information

St Clement's Church is situated on the sole rise of land in the Ancient Cinque Port Town of Sandwich in the Benefice of Sandwich (St Clement) and Worth (St Peter & St Paul). It is part of the Church of England and is in the Diocese of

Canterbury. The correspondence address is the Parish Office, St Clement's Hall, Church Street St Clement's, Sandwich, Kent, CT13 9EH.

Structure, Governance and Management

The Churchwardens are as set out in the Churchwardens Measure 2001 and are ex officio members of the PCC. Deanery Synod and other PCC members are elected as set out in the Church Representation Rules. PCC members are trustees of the charity. All church attendees are encouraged to register on the Electoral Roll.

Public Benefit Statement

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, Charities and Public Benefit.

Electoral Roll

The number of members on the Electoral Roll at last year's meeting was 155. During this year there have been ten additions to the roll. The names of two members have been removed. The Roll now stands at 163 members.



RECTOR'S REPORT

FR SEBASTIAN HAMILTON

May I begin by offering my thanks to all those who have offered such a warm and generous welcome to Rhys and me, and of course also to Alfie (who has developed quite the penchant for Sandwich mice). We feel very much 'at home' already, and it is wonderful to be a part of such a positive congregation.

This report must be focussed on the period September-December 2023, from my Induction until the end of the year, but it is also a chance for us to look forward and begin to assess our priorities for 2024.

WORSHIP

Holy Communion according to the Book of Common Prayer 1662 is celebrated each Sunday at 8:00am, and on Wednesdays at 10:00am. The Parish Eucharist is sung each Sunday at 10:30am. A debt of gratitude is owed to all who have contributed to our worship by acting as sidespeople, readers, intercessors, and servers, along with those who prepare refreshments, and to all who contribute by their presence and willingness to welcome new members of the congregation and visitors.

I am grateful to all those who led and maintained our worship during 2023, and to the continued, valuable ministry of The Rev'd Robin Bendall, The Rev'd Dr Jeanne Males, The Rev'd Howard Pashley, the Rt Rev'd Dr Michael Turnbull, and our Reader Derek Kirkaldie.

This year St Clement's was the site of nine baptisms, seven funerals/memorials and three weddings.

New 'Sunday Booklets' took the place of our former orders of service and newsheets, primarily to aid visitors and new members of the congregation. However there are also benefits to us as regular attendees, such as the 'Reflections', encouraging the continuation of prayer, and reflection on the scriptures, at home.

Since my arrival it has been a privilege and joy to find my feet as a member of our worshipping community, and to celebrate special events such as Derek's licensing, our Patronal Festival, the Benefice Advent Carol Service led by our Choir within Ss Peter and Paul's, Worth, and many Christmas services including our own Carol Service, and school Carol Services.

PASTORAL CARE

Pastoral and social care of the parish is offered faithfully through the weekly Friday morning Coffee Pot in the Hall.

Conversations are carefully beginning about how pastoral care can be more widely offered. This is, of course, something we all share responsibility for.

CHILDREN AND YOUNG PEOPLE

Anchors met monthly until the summer months when low

numbers of children attending sadly made it unsustainable. The decision has been taken to rest Anchors, and to begin new conversations about our ministry with children and young people in 2024.

I have made contact with all of the schools in our parish, including becoming a Governor at Sir Roger Manwood's, and look forward to building stronger relationships with them over the next few years.

ECUMENICAL LINKS

These are maintained primarily through Churches Together in Sandwich, with an ecumenical outdoor service in Holy Week and prayer breakfasts on occasion throughout the year. There was also the August Bank Holiday Annual Festival Praise Service.

ENGAGEMENT WITH THE WIDER TOWN

I have made it an early priority to meet with individuals, organisations, and businesses who make up so much of our day to day life in Sandwich. Christmas was an excellent excuse to visit almost every shop in town and introduce myself, and by the end of the year I took on the onerous ambition of having a drink in virtually every licensed premise.

Social media accounts for St Clement's were opened on Facebook, Instagram, and X (formerly Twitter), with a particular focus on advertising our Advent and Christmas services.

2024 PRIORITIES INCLUDE:

- +The appointment of a Parish Administrator
- +The keeping of a prayerful Holy Week, and exploring the potential of more mid-week services
- +The appointment of new members to the PCC, and a review of our policies and procedures, particularly in relation to financial giving, and charitable donations
- +To begin developing a strategic plan for our work with children and young people
- +To begin developing a strategic plan for our eco footprint, especially in relation to heating, and to consider necessary fabric repairs following the 2024 Quinquennial Report.
- +To develop our online presence, making St Clement's more accessible to potential visitors, and to those considering baptism or weddings here
- +To consider new ways of offering pastoral care across our parish
- +To revisit the process of setting up/taking down before and after the Parish Eucharist, and to encourage members of the congregation to share out roles more widely as we work communally to pray, and to welcome new people and visitors
- +To consider new ways of engaging more deeply with our faith as a congregation, beginning by looking at the ways in which we worship
- +To ensure the future continuation of Little Gardens as a means of St Clement's outreach and fundraising
- +To explore new ways of working more closely as a Benefice with Ss Peter and Paul, Worth





CHURCHWARDEN'S REPORT

DIANE COLLIER

HOWARD EVANS

This report covers the latter part of the interregnum and the arrival of our new Rector in September 2023.

In May 2023, four clerical candidates were shown round the two parishes of the benefice and interviewed by the panel the following day, whereupon, happily, the outstanding candidate accepted the invitation to be Rector of Sandwich and Worth. The announcement that the Revd Sebastian Hamilton had been appointed coincided with St Clement's hosting the Canterbury Ukrainian Ladies' Choir on Sunday, 11th June 2023. At the following lunch reception in the Hall, joy was unconfined!

Sebastian and Rhys moved to the Rectory in July. Sebastian was instituted by Rose, Bishop of Dover, and inducted by Darren, Archdeacon of Ashford, on Sunday afternoon, 17th September 2023, with a reception in the Hall.

We remain grateful to the teams of volunteers who catered and served

at these receptions and all similar events where hospitality has been offered.

During autumn 2023, the wardens had regular discussions with Sebastian as we transitioned from interregnal responsibilities and arrangements to those for which Sebastian took responsibility.

CHURCHYARD

The churchyard memorial irregularities reported last year have been steadily addressed with archdiaconal and diocesan advice. The original Garden of Remembrance to the north of the north porch has now been closed to burial of cremated remains and to new memorials. Maintenance and improvement of this plot still require some re-ordering and regulation of ephemeral tributes. The boundary hedge is now trimmed professionally. This and other similar expenses can draw on the generous restricted legacy of the late Mrs Judd. A strip of land in the churchyard extension next to the Rectory garden boundary is now the site for the burial of

cremated remains and related memorials to form a double row. Faculty application has been submitted.

We particularly thank Barry Brooks and his team of volunteers who continue to work often and long to maintain the vegetation and general tidiness of the churchyard.

FABRIC, GOODS & ORNAMENTS

Inspecting Architect and Quinquennial Inspection The interminable delay in getting architect-approved work done with James Ford of Clague Architects led us to invite other architects to be interviewed in November 2023 prior to a quinquennial inspection due in 2024. Fiona Raley *BA(Hons) Dip Arch MSc PGCE(HE) SFHEA AABC IHBC RIBA SCA, RIBA Accredited Specialist Conservation Architect, Chair of the RIBA Expert Advisory Group for Conservation, Guardian for The Society for the Protection of Ancient Buildings* of Fiona Raley Architecture, was appointed. She has enthusiastically completed the

bi-annual survey and is now involved with all the urgent fabric repairs and guiding us with our fabric project improvements over the next few years.

Heating Engineers Difficulties were encountered with our previous heating engineers, so that DMA Group, Rochester, were engaged to inspect and maintain our central heating systems in the church and hall. Unfortunately, the main boiler of the church central heating was condemned as unsafe and, as everyone will know, temporary gas blowers and electric patio heaters were deployed to diminish the chill on winter Sundays. A diesel-fuelled blower was hired and operated by Alan Collier over Christmas. For this we were all most grateful. Before the church regulations changed in the summer of 2023, the old boiler would have been quickly replaced for something similar. Now it is a requirement that, before a faculty is granted for even a similar replacement, the Diocesan Advisory Committee must be satisfied that the parish has first investigated all feasible sustainable alternatives.

Maintenance All routine cleaning and clearance of gullies and gutters has been done. Regular inspections for insurance purposes have been completed.

Misericord Our new inspecting architect is investigating the availability of craftsmen to effect a suitable repair.

The Sound System The system though updated in 2022 is still unreliable and these problems are being investigated by the sound engineers.

The Tower The belfry is still

subject to common flies infestation in the warmer months and vacuum cleaning of the belfry floor remains necessary. The tower flagpole finally collapsed in a January 2024 storm while awaiting replacement. Consequential water ingress to the bellringers' chamber has now been stemmed and the tower roof sealed. The weathervane atop the flagpole was recovered from nave gutter and awaits restoration. Recommended lightning conductor improvement (mains circuit surge protection) has been installed in June 2023 as recommended by the electrical engineers. The tower floodlights will remain off to reduce the church's energy footprint and cost, while these remain high, except during high feast periods.

Headmaster's Plaque The Howell Griffith memorial plaque was installed by Cleverley & Spencer, stonemasons, and unveiled and dedicated by Sebastian in the presence of the family on 30th September 2023.

Donations From the Hayward family in memory of the late Lady Hayward – a free-standing stoup temporarily placed near the outer vestry door and a garden bench to the north of the closed churchyard.

CHURCH HALL

The gutters and gullies were cleared. The toilet cisterns need repair or replacement and this is in hand with the local plumber, Nick Cunningham. All regular insurance

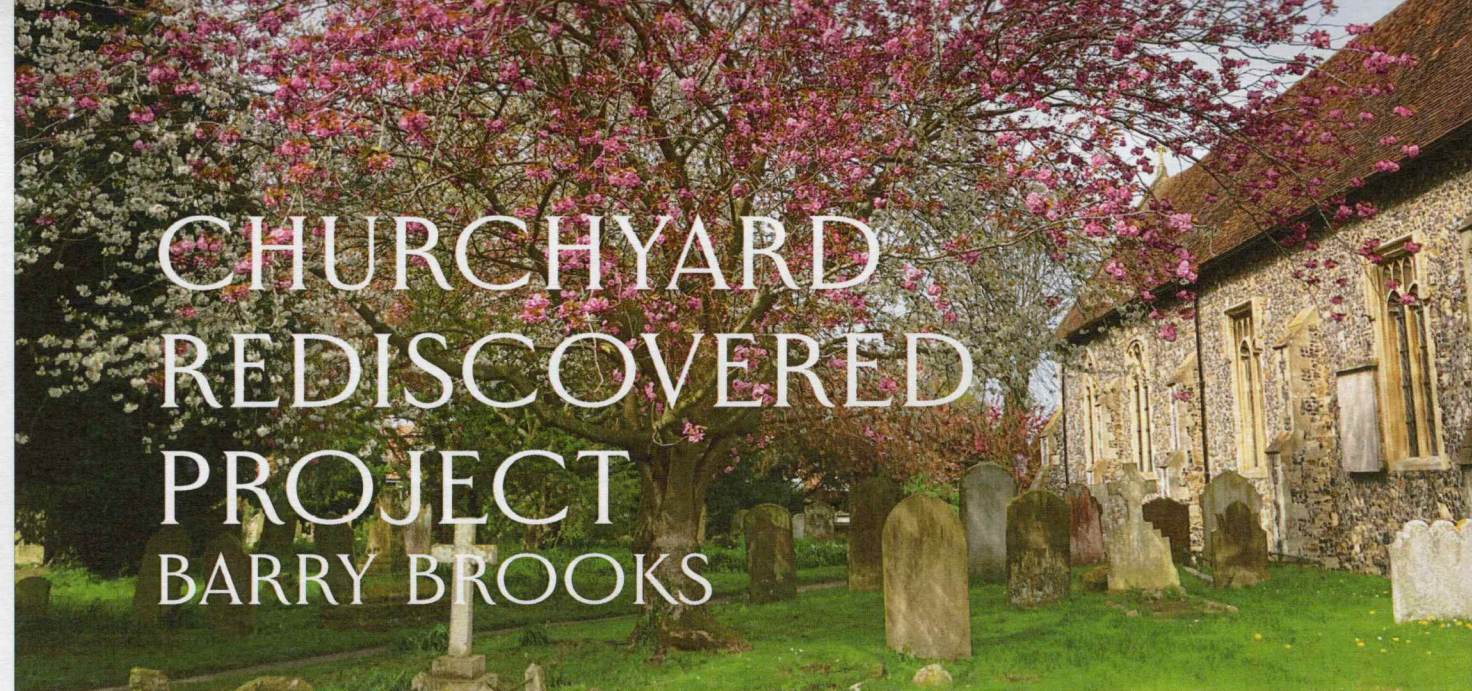
RECTORY

In June and July 2023, a working party cleared and tidied the beds and borders of the Rectory garden in readiness for the new Rector. The grass was mown throughout by the gardener.

HEALTH & SAFETY POLICY AND RISK ASSESSMENTS

The Health and Safety Policy, Risk Assessments and Fire Risk Assessments have all been reviewed recently, being completed at the beginning of March 2024.





CHURCHYARD REDISCOVERED PROJECT BARRY BROOKS

During the last year St Clement's Churchyard has begun to play an important role in the life of the Sandwich Community as well as to the visitors to our church and town. Among the project's ambitions was the desire to make the churchyard a tranquil and welcoming green space where everyone has the opportunity to linger and the time to reflect, relax and thus improve their general

health and well-being. Nowhere has this been so well demonstrated as the joy brought to so many by the 2024 spring flowers.

Social media has helped raise the profile of the project. Our Facebook page, St Clement's Churchyard Rediscovered, currently has over 70 members and our e-mail group, which comprises volunteers past and present, has over 40 members. The Facebook page has proved an excellent vehicle for providing updates on, and photographs of, developments within the churchyard and the e-mail serves as an ideal mechanism for convening working groups for churchyard tasks.

The development of the apiary and the growing maturity of the bee garden have become a particular attraction and focus, especially for local people. It is virtually impossible to walk through the town or to attend any event without being asked about the bees or the when the latest batch of St Clement's honey will be available. Sadly, after two years of uninterrupted development our honeybee colonies suffered during the winter and will need to be

replaced in April 2024.

Volunteers continue to be available to give talks or write articles on the churchyard project and on the St Clement's Honeybees. In the past year talks have been given to Ash Women's Institute and Sandwich Rotary. Both of these resulted in generous donations to the churchyard project. During the year articles have been written for the Sandwich Community Magazine and St Clement's Church Notes.

The project continues to benefit from generous donations from members of the community and congregation. In addition, this

THE PEGGY ROSSETER BEE GARDEN

In addition to the original donation provided by the Rosseter family a range of plants for pollinators have been donated by various individuals and groups. Spring 2024 finds the garden in rude health with all of the plants flourishing and maturing. A booklet on the bee garden is in preparation which sets out the early history of the garden and contains illustrations of the current flowers and plants. During autumn 2023 3000 crocus bulbs were donated and planted by Sandwich Rotary alongside the path that leads to the bee garden.

SPRING BULB MEADOW

Once again members of the congregation were encouraged to donate their spring bulbs and over 500 were planted in the meadow area beside the Knight rider Street path. This spring has been particularly glorious as the daffodils and tulips create a shimmering, spangled feast for the eyes as they grow among the emerging Queen Anne's Lace.

GARDEN OF REMEMBRANCE

This is no longer the responsibility of the project or the volunteers. The PCC now have full responsibility for cutting the hedge and strimming the ground as well as removing the fallen leaves during the autumn.

who records and retains all of the project's expenditure and income within the church's General Fund.

The project has experienced several challenges during 2023-24. In large part this is because of the financial difficulties experienced by Dover District Council who have struggled to keep to their commitment of strimming the closed churchyard every 20 working days. However, they have continued to collect the green waste collected by the volunteers on a regular basis. An on-going challenge is the availability and age of the majority of volunteers. Finally, the 'invasion' of Kent by Asian Hornets remains a real threat to all honeybees and

CHURCHYARD DONATIONS

The churchyard project has continued to attract a range of financial and other support over the past year from individuals and groups. The project continues to benefit from donations of garden equipment and tools that can be stored in our 'luxurious' new gardener's hut. Sandwich Rotary donated their time and efforts in the autumn to plant over 3 000 crocus bulbs. The 'Crocus Walk' leading to the bee garden provided a wonderful prospect during the early spring.

pollinators. Only time will tell how devastating these insects will be to the indigenous population.

THE OPEN LEGACY GREEN INITIATIVE

The Open Legacy Green Initiative: the funding provided by the initiative continues to provide resources for the project. This past year we have used the resources to fund different elements of our work:

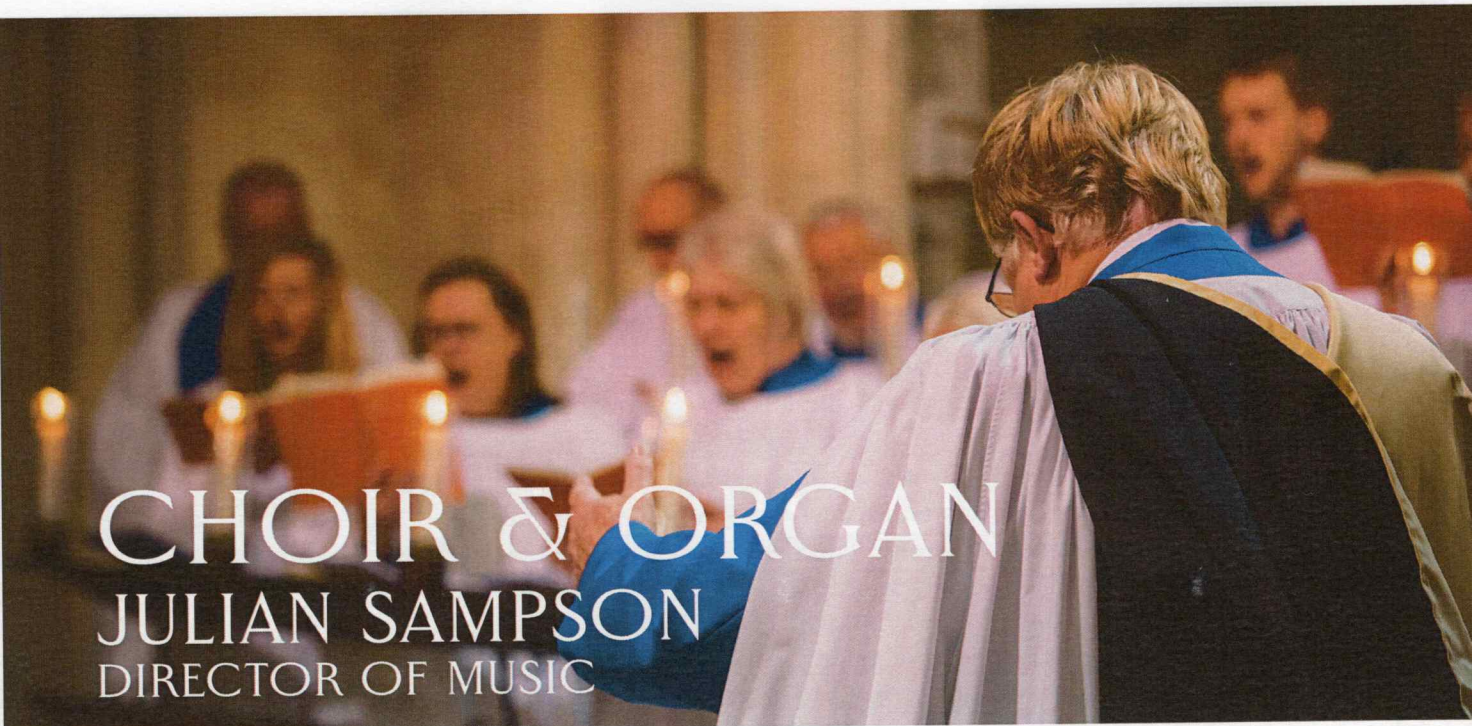
+THE ST CLEMENT'S APIARY: All of the copies of the first edition of the Bee Booklet have now been distributed. A second edition has just gone to print and will be made available as soon as our new honeybee colonies are installed. During the winter all of our hives, 4 in all, were removed, cleaned, painted and prepared to be returned to the apiary in readiness for the arrival of our 2 new bee colonies.

+THE BIOGRAPHIES OF THOSE BURIED IN ST CLEMENT'S CHURCHYARD: The work on creating a lasting record of the inscriptions on tombs and tombstones of those buried in the closed churchyard has been completed. However, instead of resulting in a booklet as referenced in last year's report, this record comprises some 60 pages of biographies, inscriptions and photographs. Discussions are on-going on how best to make this detailed piece of social history more generally available. In the meantime, a guided tour of some key graves and gravestones is nearing completion and will be available in the coming months. The plan is to launch this through an illustrated talk.

+THE WILDFLOWER MEADOW: Last spring a group of volunteers planted over 150 wildflower plugs in the north end of the churchyard and this has been left to develop and create a wild area full of native plants. The intention is to cut this area back during the summer of 2024 to see how many of these native species have survived and are beginning to thrive.

+ST CLEMENT'S TREES: Work has been completed recording all of the trees and shrubs in the churchyard and this information will provide a guide to the many varieties to be found there. The intention is for this booklet to be available during 2024.

+THE BIRDS OF ST CLEMENT'S: The project has enlisted the help of an expert ornithologist from the East Kent Wildlife Group. Peter Findlay has visited St Clement's on two occasions so far and, through birdsong and visual identification, has recorded 32 different species. It is anticipated that this information will be used to provide a visitors' guide to the churchyard. In addition, a request will be made to the Diocese as to whether it will be possible to instal swift nesting boxes in the St Clement's Tower.



CHOIR & ORGAN

JULIAN SAMPSON

DIRECTOR OF MUSIC

The choir continues to thrive and enjoy the music that it prepares and performs for our Sunday services and special events. We maintain a very quick turnaround of music, usually learning it on the Friday night and singing it on the Sunday morning. This is all made possible by the loyalty of the membership. Very few parish churches in this area have a robed four-part choir singing on a regular basis and to such a standard that we are indeed invited and welcomed to sing elsewhere at Cathedrals.

The weekly music continues to be very diverse and over the past months we have sung not only in the traditional languages of English and Latin, but also in German, Hebrew and Spanish. It is good to follow the church's seasons and complement the services with seasonal music in Advent, Christmas, Holy Week and Easter. It is also a privilege to sing for specific events, particularly Remembrance Sunday when last year we sang Rutter's Requiem and for World Holocaust Day in January. These solemn events allow us to sing particularly moving and emotional music.

In the past six months it has been great to have welcomed Sebastain to our Parish and have his support for choral music. It was wonderful to be able to contribute to his service of Institution and Induction last September as well as Derek's services celebrating his Licensing - a role he shares with continuing in the choir.

It has been a great pleasure and privilege to sing "in other quires and places", notably our weekend at St Alban's Cathedral which turned out to coincide with record setting September temperatures and our annual visit to sing at Canterbury Cathedral. However, we have much to look forward to this year with Choral Evensong at St George's Chapel Windsor and Rochester Cathedral as well as Eucharist and Evensong services at Canterbury. The Canterbury services are live - streamed on YouTube and so we sing to many thousands of a global congregation.

We are indeed only a small choir and we benefit hugely from Robert's accompanying skills and support. We miss our "semi-retired" members - Audrey and Roger but have welcomed new members to join our ranks. Of

course we welcome anyone else to join us.

You will have seen that we have carried out some very significant work on the organ in the past year. This was due to the need to have the inside of the organ cleaned but also replacement of some of the vital metal parts in the action which were rusting and which had started to make it unreliable. We have taken the opportunity to carry out some modifications and improvements to the organ at the same time. A discrete targeted CCTV system is now in place so that the organist has better visibility of the service. The cost of this work has been supported by the PCC from various legacies given for the church fabric, but also significantly from various grant making bodies including our own local Sandwich Toll Bridge Fund. The work was carried out by Anthony Hall who was the original designer of the instrument in 1995, and it is pleasing to report that all was carried out on time and on budget.

Music continues to thrive at St Clement's and long may that continue! Thank you for your continued congregational support.



DEANERY SYNOD

Our October meeting included a presentation by The Diocesan Vocations team entitled 'Discerning God's call'

This was essentially a presentation of the new framework for discerning vocations to ordained ministry and the new pathways that have been created for vocational training.

Jon Marlow, The Diocesan Director of Vocations, addressed the subject in detail, and stressed the importance of what the worshipping community can do in identifying vocations amongst us, and how we need to notice, listen and encourage appropriately.

Rachel Webbley, then went further to outline the various training courses that are on offer in the diocese, together with further explanation on the 'The Dover Pathway'. This is a one-year training and discernment

programme for established leaders, LLM's, Readers and ALM's, possibly leading to priestly ordination after one year. Needless to say, this prompted lively interest and several thought-provoking questions from those present.

Our March meeting included a lively presentation by our Archdeacon Darren Miller, entitled, 'Our church buildings and the creation of new Christian communities'. Through discussion, our thoughts were provoked as to how we can reimagine our churches for community use and hopefully build new communities by utilising our shared space in a more fruitful way.

Dates were also given for the Archdeacon's visitation to deanery parishes throughout the year.

As at all meetings, any relevant deanery information or notices are

also shared and disseminated as necessary to parishes.

More detailed minutes are always available for further reading.

DEANERY SYNOD REPRESENTATIVES FOR SANDWICH:

*Kathy Bennett
Dawn Baxter-Phillips
Kevin Wright*

CHURCHES IN SOCIETY

KEN YOUNG

The object of the Churches in Society Charity is to promote and support the social welfare and well-being of people, voluntary/self help groups and organisations within the Sandwich deanery (Deal, Walmer and the Sandwich area of Kent), by provision of grants that meet social and environmental needs within these areas. Trustees are appointed by the Sandwich Deanery Synod, and meet about six times a year. The winter meetings held by Zoom and the summer meetings at St George's Church Deal.

The grants are awarded to groups that are registered charities. The following are the charity groups awarded grants in the past year.

Sandown School
Reading Project
East Kent Cancer Care
Cooking Project start up
Worth School
School Lunch Support
Upper Deal Ministries
School Holiday Club
Eastry Can
Support For Village People
United Families

Christmas Lunch fund
Clarion Housing
Canterbury Women's Shelter
Gazen Salts Nature Reserve
Community Garden Project
Deal area Food Bank
Community Support

The money for the grants is generated from the interest on money invested from the sale of a property some years ago. The total amount granted in this past year was just over £6000

CHURCH HALL

DIANE COLLIER

CHURCHWARDEN

St Clement's Church Hall continues to be well used during the week for various activities and classes; currently the only available times for hire are Wednesday mornings and Friday afternoons, with all other daytimes and evenings fully booked. There have been a good number of parties and social events booked at weekends, in particular children's birthday parties; a very successful Lunch Party for the Ukrainian Ladies Choir was held in June 2023, and of course the wonderful celebration party following

the Rev Sebastian Hamilton's Installation Service on the 17th September 2023.

The Christmas Coffee Morning and Raffle held at the end of November 2023 proved very popular, at which an excellent £671 was raised for St Clement's funds.

St Clement's Toddler Group has good numbers of children and babies attending, and St Clement's Coffee Pot remains popular and well attended.

Thankfully during the past year there have only been a few minor maintenance issues; at present redecoration work is being planned for the Parish Office in readiness for a Parish Administrator.

Grateful thanks to Roger Brown the Steward/Caretaker, and Celia Lee the Cleaner, who both ensure the Hall is kept in good order and ready and welcoming for all Hirers.



BELL RINGING

MARTIN THORLEY

TOWER CAPTAIN

2023/24 was a year filled with several opportunities for our band of ringers with the main events highlighted below.

We commenced the training of 2 trainee ringers who are progressing well. Thanks goes to 2 fellow ringers from Sturry who stepped up to train these new recruits.

We hosted a bell ringing district call change competition for which we entered a band. Unfortunately one of our band members had to withdraw due to illness and we

managed to identify a substitute. This competition was a huge success for us as it was our first competition in which we entered and also hosted. The band rang really well and secured us a second place with 82/100 marks. First place received 91/100 marks.

A band of St Clements own ringers was provided to ring for 4 weddings.

I am pleased to see the increase in numbers and the progression of the ringers to allow us to be

self-sufficient to ring for various events at St Clements. We have 3 additional individuals interested in ringing, which is evidence of the environment we create to encourage and progress the skill of change ringing. One recruit began their training at Ash on 8 April. The other 2 recruits will be joining a Saturday practice to understand what's involved. If they're still interested, they will join the training group at Ash. Many thanks to Ash tower for helping us out with training our new recruits.



SAFEGUARDING

PAM ECCLES

PARISH SAFEGUARDING OFFICER

Regular updates/briefings were provided to the PCCs for both St.Clements and St Peter and St Paul, Worth, which included regular notes received from Diocesan Safeguarding Team needing to be communicated. I also emphasised that all members are encouraged to undertake the comprehensive safeguarding training offered by the Diocese.

The Bell Ringing Team have completed basic training requirements.

I undertake all training opportunities offered by the Diocese and liaise regularly with our Safeguarding advisor regarding queries which may arise from time to time.

VACANCY FOR SAFEGUARDING OFFICER

After much dedicated service, Pam Eccles is stepping down as our Safeguarding Officer by 2025's APCM. This is a vital role, with particular responsibility for ensuring that our policies and training is up to date.

If you feel you might be called to this role, please speak to me or Pam. The chance to shadow her before taking over would be invaluable preparation.

The Rector



PREFACE TO THE 2023 ACCOUNTS

STEVE KINKPATRICK
HONORARY TREASURER

The Financial Statements for 2023 are set out on the following pages. At the APCM last year, I advised you all that we had exceeded an income threshold set by The Charity Commission and that our accounts would need to be completed on the accruals basis in the future. Consequently, the pages that follow will look very different to the Financial Statements you normally see each year, but I will seek in this report to draw your attention to the salient points to help your understanding of the figures.

Our income and expenditure for the year is reported on the Statement of Financial Activities on page 5. This shows that our total income across all funds was £319,852 and our total expenditure across all funds was £207,392. Consequently, we have reported a surplus of £112,460. This is of course a very pleasing result, but it should be noted that we have reported a surplus in 2023 due to

the receipt of four very generous legacies totalling £108K.

Income details across all funds are shown on pages 10 & 11. Planned Giving, our main source of regular income, reduced again last year and continues to remain lower than pre-pandemic levels. Also, donations income was lower than 2022, and there was also a slight reduction in income from service collections. Our income from events also reduced significantly as The Little Gardens of Sandwich event was not held in 2023. In fact, had we not received the unrestricted legacy income of £98K last year, we would have reported a deficit on our General Fund of approximately £17K. However, on the plus side, there was a small increase in income from Parochial Fees, and income from the church hall was in excess of expectations. Special mention must be made for those involved in organising the Christmas Coffee Morning event for their valued

contribution. This enjoyable event was very successful again last year and raised £671, which was a most welcome contribution to our income.

All our restricted funds remain in good order. We received a generous legacy of £10K for the Garden of Remembrance Fund, and income from the Mary Atwood's Churches' Charity resulted in a further £30K being deposited to the Fabric Fund.

Whilst on the subject of income, I mentioned last year that we had joined the Church of England owned Parish Giving Scheme (PGS), and it was hoped that you would all agree to participate in this scheme. Following this, it appears some of you have continued to make your regular contributions by standing order, and some have actually ceased to make a regular contribution direct to our bank account. Please let me know if you have any concerns

about the scheme, or if you require any further information before making your decision to participate. The main beneficiary of your contributions via PGS is our church by providing an assured, regular and tax-efficient source of income with virtually no administration.

I'm pleased to report that our typical church running expenses remained under control. These details are shown on page 12. We did incur additional hall maintenance costs due to problems with the boiler, and there were also additional costs for the much needed temporary heating solutions in the church following the church boiler being condemned. However, as a result of the boiler being out of use, our

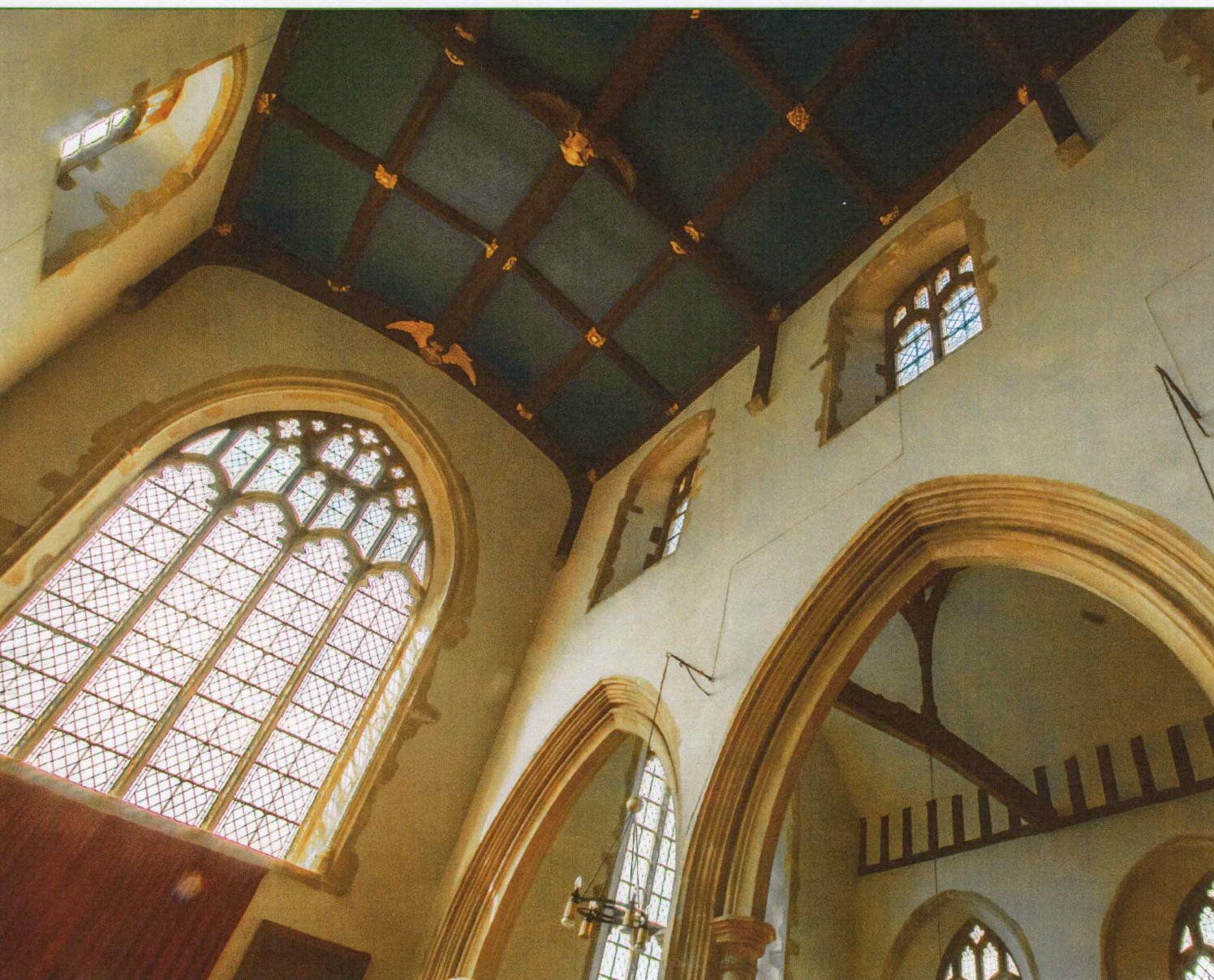
budgeted spend on gas was much lower than expected, which helped to offset these additional costs. I'm also pleased to report that our 2023 Parish Share contribution was paid in full.

The organ refurbishment project carried out last year has been of great benefit to the entire congregation. Following receipt of a legacy late in 2022, the PCC designated £60K to fund the refurbishment works, and Julian Sampson achieved great success in his fundraising activities last year and obtained a further £17.8K. In addition to this, our application to the Listed Places of Worship Grant Scheme resulted in £12,380 being awarded to cover the VAT charged on the organ works. Consequently, I'm delighted to

advise you all that we have been able to fully cover the cost of £74,877 without drawing on other PCC reserves.

Following all financial activity relating to 2023, the Balance Sheet on page 7 shows that we had net assets of £426,202. Details of how these net assets are split across our various funds can be seen on pages 15 & 16.

We continue to rely on our loyal Church family and the local community, and the PCC is very grateful to you all for your generosity and support. Your continued support will enable our beautiful parish church to fulfil its mission by maintaining a Christian presence at the heart of our community.



Charity registration number: 1201047

St Clement PCC Sandwich

Annual Report and Financial Statements
for the Year Ended 31 December 2023

St Clement PCC Sandwich

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 3
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7
Notes to the Financial Statements	8 to 18

St Clement PCC Sandwich

Reference and Administrative Details

Chairman	Reverend S J Hamilton
Trustees	Reverend S J Hamilton H A Evans S M Kirkpatrick K L Bennett D B Kirkaldie D E Collier V Oates K M Wright
Charity Registration Number	1201047
Principal Office	St. Clements Hall Church Street St. Clements Sandwich Kent CT19 9EH
Independent Examiner	Graham Rennells FCA Independent Examiner The New Barn Mill Lane Eastry Sandwich Kent CT13 0JW

St Clement PCC Sandwich

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

Charitable objects

The object of the charity is promoting in the ecclesiastical parish the whole mission of the church.

Appointment of trustees

The charity's policy is to invite suitably qualified local people to become Trustees of the Charity. The appointment of any new trustees during the year are confirmed at the Annual General Meeting.

Organisational structure of the Charity

The chairman is responsible for the day-to-day administration of the charity and reports to the trustees on a regular basis. The trustees meet as required to ensure that the charity is properly administered and to make any policy decisions.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Policy on reserves

The reserves of the charity are maintained at a level that the trustees consider will meet future costs, whether planned or not. They are used as and when necessary to meet the charitable objective.

Internal Financial Control

All financial matters are dealt with by the treasurer subject to the approval of the trustees.

Risks

The Trustees examine the major risks that the Charity faces each financial year when preparing and updating the strategic plan. The Charity is developing systems to monitor and control these risks to mitigate any impact that they may have on the future of The Parochial Church Council of the Ecclesiastical Parish of St Clement, Sandwich.

Financial review

The charity has a total surplus for the year of £112,460 which is made up of General funds of £81,360, Designated funds of £16,296 and Restricted funds of £14,804.

St Clement PCC Sandwich

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

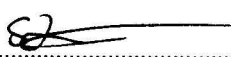
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

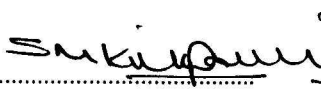
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 28 April 2024 and signed on its behalf by:


.....
Reverend S J Hamilton
Chairman and trustee

28th April 2024


.....
S M Kirkpatrick
Trustee

St Clement PCC Sandwich

Independent Examiner's Report to the trustees of St Clement PCC Sandwich

I report to the trustees on my examination of the accounts of St Clement PCC Sandwich for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the St Clement PCC Sandwich's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since St Clement PCC Sandwich's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of St Clement PCC Sandwich as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.



.....
Graham Rennells FCA
Independent Examiner
ICAEW

The New Barn
Mill Lane
Eastry
Sandwich
Kent
CT13 0JW

29 April 2024

St Clement PCC Sandwich

Statement of Financial Activities for the Year Ended 31 December 2023

		Unrestricted funds		Restricted funds	Total 2023	Total 2022
	Note	Designated £	General £	£	£	£
Income and Endowments from:						
Donations and legacies	2	30,180	190,741	42,527	263,448	242,242
Activities for generating funds	3	-	9,649	-	9,649	16,033
Investment income	4	-	2,235	40,778	43,013	(733)
Other income	5	-	3,742	-	3,742	3,444
Total income		<u>30,180</u>	<u>206,367</u>	<u>83,305</u>	<u>319,852</u>	<u>260,986</u>
Expenditure on:						
Charitable activities	6	(74,877)	(125,181)	(7,334)	(207,392)	(125,779)
Total expenditure		<u>(74,877)</u>	<u>(125,181)</u>	<u>(7,334)</u>	<u>(207,392)</u>	<u>(125,779)</u>
Net (outgoing)/incoming resources before transfers						
		(44,697)	81,186	75,971	112,460	135,207
Gross transfers between funds		<u>60,993</u>	<u>174</u>	<u>(61,167)</u>	<u>-</u>	<u>-</u>
Net movement in funds		16,296	81,360	14,804	112,460	135,207
Reconciliation of funds						
Total funds brought forward		<u>-</u>	<u>40,093</u>	<u>273,649</u>	<u>313,742</u>	<u>178,535</u>
Total funds carried forward	13	<u>16,296</u>	<u>121,453</u>	<u>288,453</u>	<u>426,202</u>	<u>313,742</u>

The notes on pages 8 to 18 form an integral part of these financial statements.

St Clement PCC Sandwich

Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

Comparative Figures for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	139,608	102,634	242,242
Activities for generating funds	3	15,693	340	16,033
Investment income	4	1,172	(1,905)	(733)
Other income	5	3,444	-	3,444
Total income		<u>159,917</u>	<u>101,069</u>	<u>260,986</u>
Expenditure on:				
Charitable activities	6	<u>(109,767)</u>	<u>(16,012)</u>	<u>(125,779)</u>
Total expenditure		<u>(109,767)</u>	<u>(16,012)</u>	<u>(125,779)</u>
Net income		50,150	85,057	135,207
Gross transfers between funds		<u>4,000</u>	<u>(4,000)</u>	<u>-</u>
Net movement in funds		54,150	81,057	135,207
Reconciliation of funds				
Total funds brought forward		<u>(14,057)</u>	<u>192,592</u>	<u>178,535</u>
Total funds carried forward	13	<u><u>40,093</u></u>	<u><u>273,649</u></u>	<u><u>313,742</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 13.

St Clement PCC Sandwich
(Registration number: 1201047)
Balance Sheet as at 31 December 2023

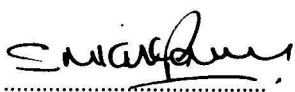
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	4,125	-
Current assets			
Debtors	10	5,670	4,949
Investments	11	103,846	67,470
Cash at bank and in hand		<u>327,438</u>	<u>275,482</u>
		436,954	347,901
Creditors: Amounts falling due within one year	12	<u>(14,877)</u>	<u>(34,159)</u>
Net current assets		<u>422,077</u>	<u>313,742</u>
Net assets		<u>426,202</u>	<u>313,742</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	13	288,453	273,649
Unrestricted income funds			
Unrestricted funds		<u>137,749</u>	<u>40,093</u>
Total funds	13	<u>426,202</u>	<u>313,742</u>

The financial statements on pages 5 to 18 were approved by the trustees, and authorised for issue on 28 April 2024 and signed on their behalf by:



 Reverend S J Hamilton
 Chairman and trustee

28th April 2024



 S M Kirkpatrick
 Trustee

St Clement PCC Sandwich

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

St Clement PCC Sandwich meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

St Clement PCC Sandwich

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	Straight line over 5 years

Research and development

Research and development expenditure is written off as incurred.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

St Clement PCC Sandwich

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in The CBF Church of England Deposit Funds are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

2 Income from donations and legacies

	Unrestricted funds		Restricted funds	Total 2023	Total 2022
	Designated £	General £	£	£	£
Donations and legacies;					
Planned giving	-	44,335	-	44,335	51,599
Donations, appeals and grants	30,180	105,689	42,527	178,396	166,784
Parish share prior adjustment	-	14,450	-	14,450	-
Collections - open plate	-	5,468	-	5,468	6,025
Gift aid reclaimed	-	9,568	-	9,568	17,834
Reversal of provision	-	11,231	-	11,231	-
	<u>30,180</u>	<u>190,741</u>	<u>42,527</u>	<u>263,448</u>	<u>242,242</u>

St Clement PCC Sandwich

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

3 Income from other trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Events income;			
Hall income	8,978	8,978	9,676
Other events income	671	671	6,357
	<u>9,649</u>	<u>9,649</u>	<u>16,033</u>

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;				
Interest receivable on bank deposits	2,235	4,296	6,531	114
Other income from current asset investments	-	1,863	1,863	1,158
Investment increase/(decrease) in fair value	-	34,619	34,619	(2,005)
	<u>2,235</u>	<u>40,778</u>	<u>43,013</u>	<u>(733)</u>

5 Other income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Wedding and funeral fee income	<u>3,742</u>	<u>3,742</u>	<u>3,444</u>

St Clement PCC Sandwich

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

6 Expenditure on charitable activities

	Note	Unrestricted funds		Restricted funds	Total 2023	Total 2022
		Designated	General	£	£	£
Church running expenses		-	12,249	-	12,249	11,363
Rectory expenses		-	254	-	254	108
Sanctuary		-	451	-	451	656
Music		-	3,647	-	3,647	3,654
Office and secretarial		-	4,168	-	4,168	6,763
St.Clements Hall		-	13,276	-	13,276	11,844
PCC Charitable donations		-	-	-	-	100
Churches together		-	-	-	-	200
Religious Books		-	195	-	195	79
Children's Church		-	-	-	-	51
Event Expenses		-	-	-	-	1,225
Accountancy fees		-	2,580	-	2,580	510
Diocesan share		-	79,794	-	79,794	70,783
Depreciation of office equipment		-	1,031	-	1,031	-
Sundries		-	3,181	-	3,181	2,681
Repairs and maintenance		-	2,043	3,937	5,980	14,762
Organ repairs and maintenance		74,877	-	683	75,560	-
Churchyard expenses		-	2,312	2,714	5,026	1,000
		<u>74,877</u>	<u>125,181</u>	<u>7,334</u>	<u>207,392</u>	<u>125,779</u>

St Clement PCC Sandwich

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Reverend S J Hamilton

£2,579 (2022: £Nil) of expenses were reimbursed to Reverend S J Hamilton during the year.

H A Evans

£1,674 (2022: £Nil) of expenses were reimbursed to H A Evans during the year.

K L Bennett

£1,106 (2022: £Nil) of expenses were reimbursed to K L Bennett during the year.

V Oates

£265 (2022: £Nil) of expenses were reimbursed to V Oates during the year.

D E Coller

£1,031 (2022: £Nil) of expenses were reimbursed to D E Coller during the year.

D B Kirkaldie

£1,111 (2022: £Nil) of expenses were reimbursed to D B Kirkaldie during the year.

S M Kirkpatrick

£99 (2022: £Nil) of expenses were reimbursed to S M Kirkpatrick during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

St Clement PCC Sandwich

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	5,156	5,156
At 31 December 2023	5,156	5,156
Depreciation		
Charge for the year	1,031	1,031
At 31 December 2023	1,031	1,031
Net book value		
At 31 December 2023	4,125	4,125

10 Debtors

	2023 £	2022 £
Prepayments	1,863	1,858
Other debtors	3,807	3,091
	5,670	4,949

11 Current asset investments

	2023 £	2022 £
Listed other shares	103,846	67,470

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank overdrafts	-	11,231
Other creditors	5,183	21,199
Accruals	9,694	1,729
	14,877	34,159

St Clement PCC Sandwich

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

13 Funds	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
<i>General</i>					
General fund	40,093	206,367	(125,181)	174	121,453
<i>Designated</i>					
Organ Maintenance	-	30,180	(74,877)	60,000	15,303
Organ Recital	-	-	-	993	993
	-	30,180	(74,877)	60,993	16,296
	40,093	236,547	(200,058)	61,167	137,749
Total unrestricted funds					
Restricted funds					
CBF Investments and cash	67,470	37,528	-	-	104,998
Fabric Fund	57,952	31,137	(3,697)	(3,500)	81,892
Legacy Fund	58,180	2,219	-	-	60,399
Bell Fund	21,119	187	-	-	21,306
Organ Maintenance	723	23	(683)	-	63
Garden of Remembrance	6,852	10,164	(240)	-	16,776
Organ Maintenance Designated	60,000	-	-	(60,000)	-
Organ Recital Designated	993	-	-	(993)	-
Little Gardens Designated	360	3	-	(363)	-
Churchyard Rediscovered	-	2,044	(2,714)	3,689	3,019

St Clement PCC Sandwich

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Total restricted funds	273,649	83,305	(7,334)	(61,167)	288,453
Total funds	313,742	319,852	(207,392)	-	426,202

St Clement PCC Sandwich

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Unrestricted funds						
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
Unrestricted funds						
<i>General</i>						
General fund	(14,057)	159,917	(109,767)	4,000	-	40,093
Restricted						
CBF Investments and cash	69,475	-	-	-	(2,005)	67,470
Fabric Fund	31,503	40,891	(10,442)	(4,000)	-	57,952
Legacy Fund	58,170	10	-	-	-	58,180
Bell Fund	21,468	11	(360)	-	-	21,119
Organ Maintenance	714	9	-	-	-	723
Garden of Remembrance	10,409	28	(3,585)	-	-	6,852
Organ Maintenance Designated	-	60,000	-	-	-	60,000
Organ Recital Designated	853	340	(200)	-	-	993
Little Gardens Designated	-	1,785	(1,425)	-	-	360
Total restricted funds	<u>192,592</u>	<u>103,074</u>	<u>(16,012)</u>	<u>(4,000)</u>	<u>(2,005)</u>	<u>273,649</u>
Total funds	<u>178,535</u>	<u>262,991</u>	<u>(125,779)</u>	<u>-</u>	<u>(2,005)</u>	<u>313,742</u>

St Clement PCC Sandwich

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

14 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	4,125	-	-	4,125
Current assets	127,022	16,296	293,636	436,954
Current liabilities	(9,694)	-	(5,183)	(14,877)
Total net assets	<u>121,453</u>	<u>16,296</u>	<u>288,453</u>	<u>426,202</u>
		Unrestricted funds	Restricted funds	Total funds at 31 December 2022
		General		
		£	£	£
Current assets		56,272	291,629	347,901
Current liabilities		(16,179)	(17,980)	(34,159)
Total net assets		<u>40,093</u>	<u>273,649</u>	<u>313,742</u>