

APCM Address 2022 - St. Andrew's.

I want to begin with thanking those who have helped and supported the ministry of this church over the last year, those unseen hours of work carried out quietly behind the scenes in order that this church is able to function and offer ministry and worship to this parish and community, those who do the readings and assist with setting up and tidying away after services, those who help to keep our finances and admin in order, those who help to maintain this building and keep it clean and tidy, those who assist in leading services when I'm on leave and those who work with me to ensure that good church governance is embedded, and essential decisions and activities are carried out properly and according to Charity Commission and Church law.

So, thank you to all those to whom this applies. You know who you are.

**

And secondly, I'd like to thank all those who have served as Church Officers or PCC members in these voluntary roles, which bring with them additional areas of responsibility and without whom this church just wouldn't be able to continue.

Thank you also to all those who have agreed today to serve as elected representatives of this church. I look forward to working with you over this next year.

**

As you are aware, we are continuing to face huge changes in the Church of England, and our Diocese is already well along the journey of exploring hopefully positive ways of ensuring

that the Church's mission and ministry continues effectively to the people of our communities.

The new Archdeacon of Stow & Lindsey – The Revd Alyson Buxton, currently Vicar of St. Botolph's In Boston and lead for Resourcing Sustainable Church – will be appointed very soon and she will hopefully be able to provide leadership and focus for our part of the Diocese as we move forward together.

There will also be Deanery Partnership Area Deans appointed including for our North Lincolnshire deaneries of the Isle of Axholme, Yarborough and Manlake, a role which will run alongside a vicar's current role in their parishes, so won't be an additional expense, and who will be able to work strategically with the Archdeacon, clergy and parishes.

This new role will be a hugely responsible and time-consuming role and having been Area Dean myself twice, I understand the workload required. However, appointments haven't yet been made.

The role of Rural Dean will remain in each Deanery.

**

In this Benefice, following consultation with the PCCs of St. Mary's and St. Pancras, we have decided to return to a consistent weekly, predominantly clergy-led pattern of worship, rather than the current alternate Sunday pattern, until discussions and decisions about clergy responsibility for the parishes and benefices are completed in this Deanery and in the proposed Deanery Mission Partnership sometime later this year. These decisions will determine where the clergy will have responsibility throughout the Isle.

**

Although the current workload is keeping me busy in this Benefice along with supporting and covering services elsewhere in the Deanery, especially the many additional baptisms, weddings and funerals, I continue to give thanks for your understanding and support during these challenging times.

**

As you know, my practice in previous parishes has always been to encourage and build teams and to facilitate and empower others to exercise their own God-given ministry, whether that's in assisting with services, or in administrative or other more practical ways.

In normal times, that process of discernment and encouraging conversations would have been well under way by now. However, it's always a good time to continue sowing seeds and I hope that some of you will be open to responding in a positive way in offering your God-given ministry in some way.

**

Prior to the pandemic you may remember me encouraging you all to 'bring one friend' with you to church. Thankfully, this was bearing fruit as some of you responded to that invitation.

Please don't forget that crucially important task that we are all called to be involved in, of drawing others into God's love and making disciples.

I encourage you all again to 'bring one friend' and to begin growing our church once again. There will always be room around the table.

**

It is clear that the world and the Church has changed and that is disorientating and causing anxiety for many.

We will have important decisions to make, as individuals, as PCCs and as a Church.

However, let us never forget that with God leading us we will have no need to fear.

I do hope that you will choose to join with me in this challenging yet exciting adventure together.
Thank you.

St Andrew's Parochial Church Council (Epworth)

Registered Charity No: 252324

Financial Accounts for the
year ending 31 December 2021



ST ANDREW'S CHURCH, EPWORTH

Annual Report for the year ended 31 **December 2021**

Administrative Information

Trustees

Reverend Paul Wilson (Rector)
Mrs P Birks (Churchwarden & Treasurer)
Miss S Storey (Churchwarden)
Mrs J Brewster (Lay Chairperson)
Mrs L Burnham
Mr D Cooper
Mrs J Cozens
Mr D Higginson
Mrs P Higginson
Mrs W Kitson
Mrs K Liddell
Mrs J Matthews
Mr J Oliver
Mr M Rose
Mrs fi Usztan (appointed 04/05/2021)

Address

Church Street
Epworth
Doncaster
South Yorkshire
DN9 1ER

Registered Charity Number

252324

Independent Examiner

Mrs Katie Sausage FCCA
Voluntary Action North Lincolnshire
4-6 Robert Street
Scunthorpe
North Lincolnshire
DN15 6NG

Bankers

HSBC
Market Place
Epworth
Doncaster
South Yorkshire
DN9 1EU

ST ANDREW'S CHURCH, EPWORTH

Aims and purposes

St Andrew's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend Paul Wilson, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become or remain part of parish community at St Andrew's Epworth. When planning our activities, we try to enable people to live out their faith as part of our community: in worship and prayer, provision of pastoral care and in missionary and outreach work.

To enable us to more fully undertake this work, over the last 3 or so years a major scheme of restoration and improvements to the Church of St Andrew's, with the substantial help from grant funding, has taken place.

Achievements and Performance

We offer a range of services each week and in the course of the year. Following an 18 months period in which due to the substantial building works, in which we could not worship in our Church, it has been pleasing to return, in May 2013, to our restored Church and to welcome growing numbers into our services and other activities. We continue to be grateful to all those who have played their part in ensuring St Andrew's and its' worship and other activities have continued elsewhere and in our restored Church. We also assist many to mark the milestones of their lives, in baptism, marriage and funerals.

Members of our PPC sit on the deanery synod and this provides us with an important link between the parish and the wider structures of the church. We continue to provide opportunities for social activities and visit and care for members of our parish whom are sick, frail, in hospital or housebound.

Our parish magazine keeps parishioners and the wider community of Epworth and District informed of important matters affecting our Church, with details of our services, contact details of our clergy and others and articles of interest about our activities and faith.

Financial Review - year end 31 December 2021

Volunteers

We wish to put on record all the volunteers who have worked so hard to make our Church the welcoming, beautiful, historic place of worship and community life it is. In particular, our churchwardens, Mrs Birks and Miss Storey, all other members of our PCC and the many others who help in so many ways to keep our parish active, welcoming and witnesses of their faith.

Structure, governance and management

The method of appointment of our PCC members is as set out in the Church Representation Rules. All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the PCC. The membership consists of the incumbent, churchwardens, the reader and members elected by those on the electoral roll of the Church.

The PCC members are responsible for making decisions on how all matters of general concern and importance to the parish including deciding on how the funds of the PCC are spent. The Trustees consider the Public Benefit when making decisions.

ST ANDREW'S CHURCH, EPWORTH

Independent Examiner's report to the PCC for St Andrew's Church, Epworth Parish,

I report on the annual report and accounts of the PCC for the year ended 31 December 2021, which are set out on pages 1 to 11, in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 144(2) of the Charities Act 2011 ('the 2011 Act').

Respective responsibilities of PCC and examiner

As members of the PCC you are responsible for the preparation of the accounts, and you consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and the Regulations) and that an independent examination is needed. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations, that is to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission in the 2011 Act, and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

Whilst there is no concerns and I am happy to sign off the independent examination, I would recommend that the separation of restricted and unrestricted accounting recording is made clearer to allow easier analysis of the organisations accounts.

Mrs Katie Sauvage FCCA
Voluntary Action North Lincolnshire Limited
4-6 Robert Street
Scunthorpe
North Lincolnshire, DN15 6NG



Date:

ST ANDREW'S CHURCH, EPWORTH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The attached notes form part of these financial statements,

		Unrestricted -unds	Restoration Appeal	Total 2021	Unrestricted Funds	Restoration Appeal	Total 2020
INCOME & ENDOWMENTS							
Incoming Resources from generated funds		£	£	£	£	£	£
Do nations & legacies	2(a)	3B,747		38,747	33,B06	1,370	3S,1 76
Other trading activities	2(b)	11,060		11,060	7,149		7,449
Income from investments	2(c)	56	B34	890	57	818	875
Income from Church activities	2(d)	3,783		3,7B3	2,885		2,885
Other incoming resources	2(e)	106		106			
Total incoming resources		S3,752	034	54,586	44,197	2,188	46,385
EXPENDITURE ON							
Church activities	3(a)	(53,6721	(564)	(54,236)	(47,694)		(47,694}
Total expenditure		(53,672]	(564)	(54,236)	(45,694)		(47,694]
Net Movements in funds		80	2 ZO	350	(3,497)	Z,188	(1,309)
Unrealised gain/(loss) on revaluation		4,333		4,333	1,969		1,969
		4413	270	4,683	(1,528)	2,188	660
Total Funds brought forward At 1 January 2021		1z,778	31,0 S1	43,8Z 9	14,306	Z8,863	43,169
Total Funds carried forward At 31 December 2021		17,191	31,8 Z1	48,512	12,778	3t,051	43,829

ST ANDREW'S CHURCH, EPWORTH

Balance Sheet

As at 31 December 2021

	Note	2021	2020
Tangible Assets for Church use	5	Not valued	Not valued
Investment Assets	5	34,946	30,613
CURRENT ASSETS			
Debtors			
Short Term Deposits	6	4,669	3,835
Cash at bank and in hand	7	9,177	9,781
		13,846	13,616
LIABILITIES			
Creditors — amounts falling due in one year	8	(280]	(400)
NET CURRENT ASSETS		13,566	13,216
NET ASSETS		48,512	43,829
FUNDS			
General Funds (unrestricted)	9/10	17,191	12,778
Restoration Appeal (restricted)	9/10	31,321	31,051
Total funds		48,512	43,829

The attached notes form part of these financial statements.

Notes to the financial statements
for the year ended 31 December 2021

1. Accounting policies

1.1 Accounting Convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP FRS102.

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102, (effective January 2016) and other applicable accounting standards. The financial statements include all transactions, assets and liabilities for which the Parochial Church Council 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.

1.2 Funds

Restricted funds represent donations or grants received for a specific object or invited by the Parochial Church Council for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. However substantial funds have been transferred last year and this year from unremitted to restricted funds for the purposes of the Church restoration.

Unrestricted funds are general funds which can be used for Parochial Church Council ordinary purposes. Funds designated for a particular purpose by the Parochial Church Council are also unrestricted.

1.3 Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the Parochial Church Council is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. Amounts received specifically for mission are dealt with as restricted funds. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

1.4 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 Parochial Church Council. The Diocesan Parish Share is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

1.5 Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with the Charities Act 2011. For anything acquired prior to 31 December 2011 there is insufficient cost information available and such assets are not valued in the financial statements. The church is currently undergoing significant restoration work. Such costs are ongoing and have been expensed through the statement of financial activities and have not been capitalised, last year and in the current period. The bulk of these are fixed additions to the Church which is not owned by the PCC. A small amount of the expenditure is portable, but has been funded with grants and so if capitalised a designated reserve with a release equal and opposite to the depreciation would be needed. Amounts are not material and would be complex in accounting terms.

Investments are valued at market value at 31 December 2021.

ST ANDREW'S CHURCH, EPWORTH
Notes to the financial statements
for the year ended 31 December 2021

Z. Income & Endowments

	Unrestricted Funds	Restoration Funds	Total 2021	Unrestricted Funds	Restoration Funds	Total 2020
2(a) Donations & legacies						
Gift Aid	6,405	-	6,405	6,323		6,323
Envelopes	22,663	-	22,663	19,011	-	19,011
Collections	6,353	-	6,353	2,962		2,962
Tourism/Donations	3,326		3,326	5,510	1,370	6,880
Heritage Lottery						
Donations						
Grants						
	38,747		38,747	33,806	1,370	35,176
2(b) Other trading activities						
Magazines (Sales & Adverts)						
Rents (Land & Wayleave)	1,381	-	1,381	3,084		3,084
Shop Sales						
Events	7,650	-	7,650	2,116		2,116
WB/Wroot re	650		650	600		600
Expenses						
Feed In Tariff	1,039		1,039	1,049		1,049
Quickline				600	-	600
Communications						
Sundries						
VAT refund						
Sale of Assets	340		340			
Stewardship						
	11,060	-	11,060	7,449		7,449
2(c) Income from investments						
Investment income		832	832	54	804	858
Bank interest	56	2	58	3	14	17
	56	834	890	57	818	875
2(d) Income from church activities						
Fees	3,783		3,783	2,885	-	2,885
	3,783		3,783	2,885	-	2,885
2(e) Other incoming resources						
Refunds and other income	106	-	106			
Transfers						
	106	-	106			
	53,752	834	54,586	44,197	2,188	46,385

ST ANDREW'S CHURCH, EPWORTH

Notes to the financial statements for the year ended 31 December 2021

	EXPENDITURE	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
3 (a)] Parish Share		34,649	-	34,649	29,649		29,649
Clergy expenses		1,628		1,628	1,710	-	1,710
Organist		400		400	1,200	-	1,200
Maintenance		3,993		3,993	3,628	-	3,628
Insurance		4,606	-	4,606	4,734	-	4,734
Gas & Electric		4,670		4,670	4,896	-	4,896
Magazine		276		276	515	-	515
Fees re Funerals		998	-	998	432	-	432
Sundries		67	-	67	60	-	60
Altar Costs		153		153	171	-	171
Donations		1,310	-	1,310	-	-	
Website Costs				-	75	-	75
Bank Charges		16	-	16			
Hire of Hall		394	-	394			
Professional fees		232		232	204		204
Building Work		-	564	564	30	-	30
Church restoration costs					-	-	
Independent Examiner's fees		280		280	390	-	390
		53,672	564	54,236	47,694	-	47,694
TOTAL EXPENDITURE		53,672	564	54,236	47,694	-	47,694

4. Staff costs

	2021	2020
Salaries, wages and honoraria	400	1,200

During the year the Church Council remunerated the services of the organist, but no payments were large enough to attract social security costs. This equates to less than one full-time employee. No payments or expenses were paid to any other Church Council member, persons closely connected to them or related parties.

S. Investment Assets

	2021	2020
Market value at 1 January 2021	30,613	28,644
Revaluation gain/(loss)	4,333	1,969
Market value at 31 December 2021	34,946	30,613

The holding at 31 December 2021 was 1,494 shares in the Central Board of Finance of the Church of England's Investment Fund (2020: 1,494 shares). The market value at 31 December 2021 represents investments for unrestricted funds.

ST ANDREW'S CHURCH, EPWORTH

Notes to the financial statements
for the year ended 31 December 2021

6. Short Term Deposits

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
CBS Deposit Fund		4,669	4,669	3,835
	-	4,669	4,669	3,835

7. Cash at Bank and in Hand

	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
HSBC PCC	8,327	-	8,327	6,327	-	6,327
Account Restoration		622	622		1,186	1,186
Appeal Account						
Money Manager	97		97	2,137	-	2,137
Acctiant						
Money Manager		130	130		130	130
Restoration						
Account						
	8,424	752	9,176	8,464	1,316	9,780

8. Liabilities

Amounts falling in one year

	2021	2020
Loan advanced re Restoration Costs		
Trade Creditors		
Accruals		
Independent Examination fee	280	400
	280	400

9. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total 2021
Tangible Assets for Church Use	9,046	ZS,900	34,946
Current Assets	8,425	5,421	13,846
Current Liabilities	(280)		(280)
Total	17,191	31,321	48,512

Notes to the financial statements
for the year ended 31 December 2021

10. Fund movements

	B/fwd at 01.01.21	Incoming resources	Resources expended	Transfers	Investment Gain/(Loss)	C/fwd at 31.12.21
Restricted Funds						
Restoration Appeal	31,051	834	(564)			31,321
Unrestricted Funds						
General Fund	12,778	53,752	(53,672)		4,333	17,191
Total Funds	43,829	54,586	(54,236)		4,333	48,512

The restricted fund comprises of funding received for the restoration of the Church together with substantial funds moved from unrestricted funds.

St Andrew's Parochial Church Council (Epworth)

Registered Charity No: 252324

Financial Accounts for
the year ending 31
December 2021



ST ANDREW'S CHURCH, EPWORTH
Annual Report for the year ended 31 December

202 1 Administrative Information

Trustees	Reverend Paul Wilson (Rector) Mrs P Birks (Churchwarden & Treasurer) Miss S Storey (Churchwarden) Mrs J B rewster Mr D Cooper Mrs J Cozens Mr D Higginson Mrs P Higginson Mrs W Kitson Mrs K Liddell Mrs J Matthews Mr J Oliver Mr M Rose Mrs S Usztan
Address	

Registered Charity	Church Street Epworth Doncaster South
Number Independent	Yorkshire DN9 1ER

Examiner	252324
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Bankers	Mrs Katie Sausage FCCA Voluntary Action North Lincolnshire 4-6 Robert Street Scunthorpe North Lincolnshire DN15 6NG
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HSBC
Market
Place
Epworth
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DN9 1EU

ST ANDREW'S CHURCH, EPWORTH

Aims and purposes

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Objectives and Activities

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Financial Review - year end 31 December 2021

Volunteers

We wish to put on record all the volunteers who have worked so hard to make our Church the welcoming, beautiful, historic place of worship and community life it is. In particular, our churchwardens, Mrs Birks and Miss Storey, all other members of our PCC and the many others who help in so many ways to keep our parish active, welcoming and witnesses of their faith.

Structure, governance and management

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membership consists of the incumbent, churchwardens, the reader and members elected by those on the electoral roll of the Church.

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ST ANDREW'S CHURCH, EPWORTH

Independent Examiner's report to the PCC for St Andrew's Church, Epworth Parish,

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Respective responsibilities of PCC and examiner

As members of the PCC you are responsible for the preparation of the accounts, and you consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and the Regulations) and that an independent examination is needed. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations, that is to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission in the 2011 Act, and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

Whilst there is no concerns and I am happy to sign off the independent examination, I would recommend that the separation of restricted and unrestricted accounting recording is made clearer to allow easier analysis of the organisations accounts.

Mrs Katie Sauvage FCCA
Voluntary Action North
Lincolnshire Limited 4-6 Robert
Street
Scunthorpe
North Lincolnshire, DN15 6NG



Date:

ST ANDREW'S CHURCH, **EPWORTH**
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31
DECEMBER 2021

The attached notes form part of these financial statements,

	Unrestricted Restoration		Total	Unrestricted	Restoration 2021	Total	f r 1	7 , 1 4 9
	unds	Appeal	£	Appeal	£	2020		
2(c)	56	B3 4	890	57	818	INC OM E & END O WN ME NIS 875	Inc oml ng Res our ces fro m gen erat ed fun ds Do n atio ns & leg acie s Oth er trad ing acti vitie s I n co me	
2(d)	3,783		3,7 B 3	2,885		2,885		

		1	7	3S,1 76		
		,	0		£	£
		3		7,449		
Other i n co ming resources	2 (e)			106	Tangible Assets for Church	Investment Assets
Total incoming resources				53,752	034	
EXPENDITURE ON					CURRENT ASSETS	
Church activities	3(a)			(53,6721	(564)	Debtors
Total expenditure				(53,6721	(564)	Short Term Deposits
						Cash at bank and in hand
Net Movements in funds				80	2 ZO	
						LIABILITIES
Unrealised gain/(loss) on revaluation				4,333		Creditors – amounts falling year
				4413	270	
Total Funds brough forward At 1 January 2021				1z,778	31,0 S1	NET CURRENT ASSETS
						NET ASSETS
Total Funds carried forward At 31 December 202 I				17,191	31,8 Z1	FUNDS
						General Funds (unrestricted)
						Restoration Appeal (restricted)
						Total funds

ST ANDREW'S CHURCH, EPWORTH

Balance Sheet
As at 3t December 2021

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Note

The atmched notes form
part of these financial
statements.

ST ANDREW'S CHURCH, EPWORTH

Notes to the financial statements for the year ended 31 December 2021

1. Accounting policies

1.1 Accounting Convention

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The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102, (effective January 2016) and other applicable accounting standards. The financial statements include all transactions, assets and liabilities for which the Parochial Church Council 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.

1.2 Funds

Restricted funds represent donations or grants received for a specific object or invited by the Parochial Church Council for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. However substantial funds have been transferred last year and this year from unrestricted to restricted funds for the purposes of the Church restoration. Unrestricted funds are general funds which can be used for Parochial Church Council ordinary purposes. Funds designated for a particular purpose by the Parochial Church Council are also unrestricted.

1.3 Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the Parochial Church Council is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. Amounts received specifically for mission are dealt with as restricted funds. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

1.4 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 Parochial Church Council. The Diocesan Parish Share is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

1.5 Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with the Charities Act 2011. For anything acquired prior to 31 December 2011 there is insufficient cost information available and such assets are not valued in the financial statements. The church is currently undergoing significant restoration work. Such costs are

ongoing and have been expensed through the statement of financial activities and have not been capitalised, last year and in the current period. The bulk of these are fixed additions to the Church which is not owned by the PCC. A small amount of the expenditure is portable, but has been funded with grants and so if capitalised a designated reserve with a release equal and opposite to the depreciation would be needed. Amounts are not material and would be complex in accounting terms.

Investments are valued at market value at 31 December 2021.

ST ANDREW'S CHURCH, EPWORTH
Notes to the financial statements
for the year ended 31 December 2021

Z. Income & ENDOWMENTS

	Unrestricted Funds	Restoration Funds	Total 2021	Unrestricted Funds	Restoration Funds	Total 2020
2(a) Donations & legacies						
Gift Aid	6,405	-	6,405	6,323		6,323
Envelopes	22,663	-	22,663	19,011	-	19,011
Collections	6,353	-	6,353	2,962		2,962
Tourism/Donations	3,326		3,326	5,510	1,370	6,880
Heritage Lottery						
Donations						
Grants						
	38,747		38,747	33,806	1,370	35,176
2(b) Other trading activities						
Magazines (Sales & Adverts)						
Rents (Land & Wayleave)	1,381	-	1,381	3,084		3,084
Shop Sales						
Events	7,650	-	7,650	2,116		2,116
WB/Wroot re	650		650	600		600
Expenses						
Feed In Tariff	1,039		1,039	1,049		1,049
Quickline				600	-	600
Communications						
Sundries						
VAT refund						
Sale of Assets	340		340			
Stewardship						
	11,060	-	11,060	7,449		7,449
2(c) Income from investments						
Investment income		832	832	54	804	858
Bank interest	56	2	58	3	14	17
	56	834	890	57	818	875
2(d) Income from church activities						
Fees	3,783		3,783	2,885	-	2,885
	3,783		3,783	2,885	-	2,885
2(e) Other incoming resources						
Refunds and other income	106	-	106			
Transfers						

106	-	106			
53,752	834	54,586	44,197	2,188	46,385

ST ANDREW'S CHURCH, EPWORTH

Notes to the financial statements for the year ended 31 December 2021

	EXPENDITURE	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
3(a)							
Parish Share		34,649	-	34,649	29,649	-	29,649
Clergy expenses		1,628		1,628	1,710	-	1,710
Organist		400		400	1,200	-	1,200
Maintenance		3,993		3,993	3,628	-	3,628
Insurance		4,606	-	4,606	4,734	-	4,734
Gas & Electric		4,670		4,670	4,896	-	4,896
Magazine		276		276	515	-	515
Fees re Funerals		998	-	998	432	-	432
Sundries		67	-	67	60	-	60
Altar Costs		153		153	171	-	171
Donations		1,310	-	1,310	-	-	-
Examiner's fees							
		53,672	564	54,236	47,694	-	47,694
				54,236			
TOTAL EXPENDITURE		53,672	564	54,236	47,694	-	47,694

4. Staff costs

Salaries, wages and honoraria	400	1,200
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During the year the Church Council remunerated the services of the organist, but no payments were large enough to attract social security costs. This equates to less than one full-time employee. No payments or expenses were paid to any other Church Council member, persons closely connected to them or related parties.

S. Investment Assets

	2021	2020
Market value at 1 January 2021	30,613	28,644
Revaluation gain/(loss)		
	Market value at 31 December 2021	

<u>4,333</u>	<u>1,969</u>	<u>34,946</u>	<u>30,613</u>
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The holding at 31 December 2021 was 1,494 shares in the Central Board of Finance of the Church of England's Investment Fund (2020: 1,494 shares). The market value at 31 December 2021 represents investments for unrestricted funds.

ST AND REW'S CHURCH, EPWORTH

Notes to the financial statements
for the year ended 31 December 2021

6. Short Term Deposits

	Unrestricted Funds	Restricted Total Funds	2021	Total 2020
CBS Deposit Fund				
		4,669	4,669	3,835
	-	4,669	4,669	3,835

7. Cash at Bank and in Hand

	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
HSBC PCC	8,327	-	8,327	6,327	-	6,327
Account						
Restoration		622	622		1,186	1,186
Appeal						
Account						
Money	97		97	2,137	-	2,137
Manager						
Acctiunt						
Money		130	130		130	130
Manager						

8. Liabilities

Amounts falling in one year

Loan advanced re Restoration		
Costs Trade Creditors		
Accruals	280	400
Independent Examination fee	280	400

9. Analysis of net assets
between funds

	Unrestricted Funds	Restricted Funds	Total 2021
Tangible Assets for Church Use	9,046	25,900	34,946
Current Assets	8,425	5,421	13,846
Current Liabilities	(280)		(280)

Total

<u>17,191</u>	<u>31,321</u>	<u>48,512</u>
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ST ANDREW'S CHURCH, E worth

Notes to the financial statements for the year ended 31 December 2021

10. Fund movements

	B/fwd at 01.01.2 1	Incomin g resourc es	Resourc es expende d	Transfe rs	Investme nt Gain/ (Loss)	C/fwd at 31.12.2 1
Restricted Funds						
Restoration Appeal	31,051	834	(564)			31,321
Unrestricted Funds						
General Fund	12,778	53,752	(53,672)		4,333	17,191
Total Funds	43,829	54,586	(54,236)		4,333	48,512

The restricted fund comprises of funding received for the restoration of the Church together with substantial funds moved from unrestricted funds.