

ANNUAL PAROCHIAL CHURCH MEETING
CHURCHWARDENS AND FABRIC REPORT 2022

The first thing I would like to say is a big thank you to everybody for adapting to all the restrictions that the Covid epidemic brought to Church life. This has of course brought quite a few trials and tribulations with it. The year began with all the PCCs in the benefice having to vote to close our Churches. It was then that we Churchwardens greatly appreciated our very organised and hard-working Rector. He started the on-line services the last of these was 21st March 2021 and Church was re-opened for Palm Sunday 28th March. The Church web-site was updated and a Facebook page developed again by the Rector so we are all able to keep in contact with people using old and new methods. There was also the new concept of coffee mornings via Zoom.

All during this year we had problems with the Church clock even though it was regularly serviced. After many visits by the clock repair company this has now been rectified. Thanks to Melvyn Rose and David Cooper for their help with this.

As we opened the Church again slowly and safely, it was suggested that an Easter garden and the embroidered Easter crosses be made for people to appreciate and collect as they passed by the Church thanks to Mike and Dorothy Smith and Jeremy and Stephanie Green in organising this.

Great joy was seen and heard in July when singing and bell-ringing resumed in Church again, when more Covid restrictions were lifted. Now the Church was opening in more ways we began to tidy up inside and outside the Church. Jim Oliver and Dave Birks have done their sterling work in the open Churchyard again. We have also had some challenging times with the heating system I thank Peter Broster and Melvyn Rose. The gutters were cleaned and the drains were checked. Woodworm in the bell chamber was successfully treated. Peter and Lorraine Knight kindly power washed the Avenue gates and railings. The Quinquennial inspection is due this year (2022) by the Architect so we will no doubt have more work needed.

Coffee mornings began in August and planning began to hold the Christmas Fayre. We have been very pleased since the coffee mornings began the amounts received have been excellent. Thanks to all the members of the Church and friends that helped with such hard work to raise such a fantastic amount at Christmas Fayre. We kept our fingers crossed that the event would not have to be cancelled (again due to Covid). It was agreed by the PCC that as the Church reopened we should accept the kind offer of a banner to promote the Church when holding special events or coffee mornings, etc. to be seen from the Church Street car park.

I cannot say how surprised we were, to be able to say that we had paid our Parish Share this year. Part way through the year it was reported to PCC that it seemed unachievable. So a big thank you to Penny in working so hard with our finances and to yourselves in making this possible. The reason why I am mentioning this now is that like all homes the Church is "feeling the pinch" with our economic costs. We had the first of our foreign tourist coach tours this weekend. That was only 18 people not the usual 2 coach loads. I also asked the courier if there was more to come in the future, his answer was "No". This will be a big loss to us for some time I fear. So what we must do now is to be open for the staycation holidaymakers. If people can give a couple of hours weekly or fortnightly we would like to have the Church open again from 2 – 4 p.m. daily. We are also probably visiting other areas ourselves if you see something a Church is doing and you think we could do it here please tell us.

In summing up this year, the important person to thank is Rev. Paul for all his hard work in keeping us together and connected as a Church. Finally I apologise to anyone I have not thanked individually you are all to be thanked for working as a team to make the year such a success under extreme limitations.

St Andrew's Parochial Church Council (Epworth)

Registered Charity No: 252324

Financial Accounts for the
year ending 31 December 2022



Voluntary Action
North Lincolnshire

ST ANDREW'S CHURCH, EPWORTH

Annual Report for the year ended 31 December 2022

Administrative Information

Trustees

Reverend Paul Wilson (Rector)
Mrs P Birks (Churchwarden & Treasurer)
Miss S Storey (Churchwarden)
Mrs J Brewster
Mrs L Burnham (resigned 27th April 2022)
Mr D Cooper
Mrs J Cozens
Mr D Higginson
Mrs P Higginson
Mrs W Kitson
Mrs K Liddell
Mrs J Matthews (resigned 27th April 2022)
Mr J Oliver
Mr M Rose
Mrs S Usztan
Mrs A Tinsley

Address

Church Street
Epworth
Doncaster
South Yorkshire
DN9 1ER

Registered Charity Number

252324

Independent Examiner

Mrs Katie Sauvage 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 2022

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 2022, 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 2022

The attached notes form part of these financial statements.

		Unrestricted Funds	Restoration Appeal	Total 2022	Unrestricted Funds	Restoration Appeal	Total 2021
INCOME & ENDOWMENTS							
Incoming Resources from generated funds		£	£	£	£	£	£
Donations & legacies	2(a)	41,394	-	41,394	38,747	-	38,747
Other trading activities	2(b)	19,072	-	19,072	11,060	-	11,060
Income from investments	2(c)	61	929	990	56	834	890
Income from Church activities	2(d)	3,817	-	3,817	3,783	-	3,783
Other incoming resources	2(e)	-	-	-	106	-	106
Total incoming resources		64,344	929	65,273	53,752	834	54,586
EXPENDITURE ON							
Church activities	3(a)	(61,068)	(60)	(61,128)	(53,672)	(564)	(54,236)
Total expenditure		(61,068)	(60)	(61,128)	(53,672)	(564)	(54,236)
Net Movements in funds		3,276	869	4,145	80	270	350
Unrealised gain/(loss) on revaluation		(4,075)	-	(4,075)	4,333	-	4,333
		(799)	869	70	4,413	270	4,683
Total Funds brought forward At 1 January 2022		17,191	31,321	48,512	12,778	31,051	43,829
Total Funds carried forward At 31 December 2022		16,392	32,190	48,582	17,191	31,321	48,512

ST ANDREW'S CHURCH, EPWORTH

Balance Sheet

As at 31 December 2022

	<u>Note</u>	2022 £	2021 £
Tangible Assets for Church use	5	Not valued	Not valued
Investment Assets	5	<u>30,871</u>	<u>34,946</u>
CURRENT ASSETS			
Debtors		-	-
Short Term Deposits	6	5,599	4,669
Cash at bank and in hand	7	<u>12,472</u>	<u>9,177</u>
		18,071	13,846
LIABILITIES			
Creditors – amounts falling due in one year	8	<u>(360)</u>	<u>(280)</u>
NET CURRENT ASSETS		<u>17,711</u>	<u>13,566</u>
NET ASSETS		<u>48,582</u>	<u>48,512</u>
FUNDS			
General Funds (unrestricted)	9/10	16,392	17,191
Restoration Appeal (restricted)	9/10	<u>32,190</u>	<u>31,321</u>
Total funds		<u>48,582</u>	<u>48,512</u>

Approved by the Parochial Church Council and signed on its' behalf by:

Churchwarden: Miss S Storey (Churchwarden)

Treasurer: Mrs P Birks (Treasurer/Churchwarden)

Dated:

The attached notes form part of these financial statements.

**Notes to the financial statements
for the year ended 31 December 2022**

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 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 2022.

ST ANDREW'S CHURCH, EPWORTH
Notes to the financial statements
for the year ended 31 December 2022

2. INCOME & ENDOWMENTS

	Unrestricted Funds £	Restoration Funds £	Total 2022 £	Unrestricted Funds £	Restoration Funds £	Total 2021 £
2(a) Donations & legacies						
Gift Aid	7,743	-	7,743	6,405	-	6,405
Envelopes	23,199	-	23,199	22,663	-	22,663
Collections	5,880	-	5,880	6,353	-	6,353
Tourism/Donations	4,572	-	4,572	3,326	-	3,326
Donations	-	-	-	-	-	-
Grants	-	-	-	-	-	-
	41,394	-	41,394	38,747	-	38,747
2(b) Other trading activities						
Magazines (Sales & Adverts)	-	-	-	-	-	-
Rents (Land & Wayleave)	1,381	-	1,381	1,381	-	1,381
Shop Sales	-	-	-	-	-	-
Events	11,276	-	11,276	7,650	-	7,650
WB/Wroot re Expenses	600	-	600	650	-	650
Feed In Tariff	2,636	-	2,636	1,039	-	1,039
Quickline	600	-	600	-	-	-
Communications	-	-	-	-	-	-
Sundries	-	-	-	-	-	-
VAT refund	-	-	-	-	-	-
Sale of Assets	-	-	-	340	-	340
Diocesan Energy Payment	2,579	-	2,579	-	-	-
	19,072	-	19,072	11,060	-	11,060
2(c) Income from investments						
Investment income	-	860	860	-	832	832
Bank interest	61	69	130	56	2	58
	61	929	990	56	834	890
2(d) Income from church activities						
Fees	3,817	-	3,817	3,783	-	3,783
	3,817	-	3,817	3,783	-	3,783
2(e) Other incoming resources						
Refunds and other income	-	-	-	106	-	106
Transfers	-	-	-	-	-	-
	-	-	-	106	-	106
	64,344	929	65,273	53,752	834	54,586

ST ANDREW'S CHURCH, EPWORTH

Notes to the financial statements for the year ended 31 December 2022

	EXPENDITURE ON	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
3(a)	Parish Share	34,867	-	34,867	34,649	-	34,649
	Clergy expenses	2,195	-	2,195	1,628	-	1,628
	Organist	1,400	-	1,400	400	-	400
	Maintenance	4,678	-	4,678	3,993	-	3,993
	Insurance	4,786	-	4,786	4,606	-	4,606
	Gas & Electric	8,835	-	8,835	4,670	-	4,670
	Magazine	-	-	-	276	-	276
	Fees re Funerals	660	-	660	998	-	998
	Sundries	305	-	305	67	-	67
	Altar Costs	111	-	111	153	-	153
	Donations	1,857	-	1,857	1,310	-	1,310
	Childrens area	39	-	39	-	-	-
	Printing	205	-	205	-	-	-
	Bank Charges	170	60	230	16	-	16
	Hire of Hall	328	-	328	394	-	394
	Professional fees	242	-	242	232	-	232
	Building Work	-	-	-	-	564	564
	Church restoration costs	30	-	30	-	-	-
	Independent Examiner's fees	360	-	360	280	-	280
		61,068	60	61,128	53,672	564	54,236
	TOTAL EXPENDITURE	61,068	60	61,128	53,672	564	54,236

4. Staff costs

	2022 £	2021 £
Salaries, wages and honoraria	<u>1,400</u>	<u>400</u>

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.

5. Investment Assets

	2022 £	2021 £
Market value at 1 January 2022	34,946	30,613
Revaluation gain/(loss)	<u>(4,075)</u>	<u>4,333</u>
Market value at 31 December 2022	<u>30,871</u>	<u>34,946</u>

The holding at 31 December 2022 was 1,494 shares in the Central Board of Finance of the Church of England's Investment Fund (2021: 1,494 shares). The market value at 31 December 2022 represents investments for unrestricted funds.

ST ANDREW'S CHURCH, EPWORTH

Notes to the financial statements for the year ended 31 December 2022

6. Short Term Deposits

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
CBF Deposit Fund	-	5,599	5,599	4,669
	-	5,599	5,599	4,669

7. Cash at Bank and in Hand

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
HSBC PCC Account	11,560	-	11,560	8,327	-	8,327
Restoration Appeal Account	-	692	692	-	622	622
Money Manager Account	220	-	220	97	-	97
Money Manager Restoration Account	-	-	-	-	130	130
	11,780	692	12,472	8,424	752	9,176

8. Liabilities

Amounts falling in one year

	2022 £	2021 £
Loan advanced re Restoration Costs	-	-
Trade Creditors	-	-
Accruals	-	-
Independent Examination fee	360	280
	360	280

9. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible Assets for Church Use	4,972	25,899	30,871
Current Assets	11,780	6,291	18,071
Current Liabilities	(360)	-	(360)
Total	16,392	32,190	48,582

ST ANDREW'S CHURCH, EPWORTH

Notes to the financial statements for the year ended 31 December 2022

10. Fund movements

	B/fwd at 01.01.22 £	Incoming resources £	Resources expended £	Transfers £	Investment Gain/(Loss) £	C/fwd at 31.12.22 £
Restricted Funds						
Restoration Appeal	31,321	929	(60)	-	-	32,190
Unrestricted Funds						
General Fund	17,191	64,344	(61,068)	-	(4,075)	16,392
Total Funds	<u>48,512</u>	<u>65,273</u>	<u>(61,128)</u>	<u>-</u>	<u>(4,075)</u>	<u>48,582</u>

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 2022



Voluntary Action
North Lincolnshire

ST ANDREW'S CHURCH, EPWORTH

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Financial Review – year end 31 December 2022

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Basis of independent examiner's report

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EXPENDITURE ON							
Church activities	3(a)	(61,068)	(60)	(61,128)	(53,672)	(564)	(54,236)
Total expenditure		(61,068)	(60)	(61,128)	(53,672)	(564)	(54,236)
Net Movements in funds		3,276	869	4,145	80	270	350
Unrealised gain/(loss) on revaluation		(4,075)	-	(4,075)	4,333	-	4,333
		(799)	869	70	4,413	270	4,683
Total Funds brought forward At 1 January 2022		17,191	31,321	48,512	12,778	31,051	43,829
Total Funds carried forward At 31 December 2022		16,392	32,190	48,582	17,191	31,321	48,512

ST ANDREW'S CHURCH, EPWORTH

Balance Sheet

As at 31 December 2022

	<u>Note</u>	2022 £	2021 £
Tangible Assets for Church use	5	Not valued	Not valued
Investment Assets	5	<u>30,871</u>	<u>34,946</u>
CURRENT ASSETS			
Debtors		-	-
Short Term Deposits	6	5,599	4,669
Cash at bank and in hand	7	<u>12,472</u>	<u>9,177</u>
		18,071	13,846
LIABILITIES			
Creditors – amounts falling due in one year	8	<u>(360)</u>	<u>(280)</u>
NET CURRENT ASSETS		<u>17,711</u>	<u>13,566</u>
NET ASSETS		<u>48,582</u>	<u>48,512</u>
FUNDS			
General Funds (unrestricted)	9/10	16,392	17,191
Restoration Appeal (restricted)	9/10	<u>32,190</u>	<u>31,321</u>
Total funds		<u>48,582</u>	<u>48,512</u>

Approved by the Parochial Church Council and signed on its' behalf by:

Churchwarden: Miss S Storey (Churchwarden)

Treasurer: Mrs P Birks (Treasurer/Churchwarden)

Dated:

The attached notes form part of these financial statements.

**Notes to the financial statements
for the year ended 31 December 2022**

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 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 2022.

ST ANDREW'S CHURCH, EPWORTH
Notes to the financial statements
for the year ended 31 December 2022

2. INCOME & ENDOWMENTS

	Unrestricted Funds £	Restoration Funds £	Total 2022 £	Unrestricted Funds £	Restoration Funds £	Total 2021 £
2(a) Donations & legacies						
Gift Aid	7,743	-	7,743	6,405	-	6,405
Envelopes	23,199	-	23,199	22,663	-	22,663
Collections	5,880	-	5,880	6,353	-	6,353
Tourism/Donations	4,572	-	4,572	3,326	-	3,326
Donations	-	-	-	-	-	-
Grants	-	-	-	-	-	-
	41,394	-	41,394	38,747	-	38,747
2(b) Other trading activities						
Magazines (Sales & Adverts)	-	-	-	-	-	-
Rents (Land & Wayleave)	1,381	-	1,381	1,381	-	1,381
Shop Sales	-	-	-	-	-	-
Events	11,276	-	11,276	7,650	-	7,650
WB/Wroot re Expenses	600	-	600	650	-	650
Feed In Tariff	2,636	-	2,636	1,039	-	1,039
Quickline	600	-	600	-	-	-
Communications	-	-	-	-	-	-
Sundries	-	-	-	-	-	-
VAT refund	-	-	-	-	-	-
Sale of Assets	-	-	-	340	-	340
Diocesan Energy Payment	2,579	-	2,579	-	-	-
	19,072	-	19,072	11,060	-	11,060
2(c) Income from investments						
Investment income	-	860	860	-	832	832
Bank interest	61	69	130	56	2	58
	61	929	990	56	834	890
2(d) Income from church activities						
Fees	3,817	-	3,817	3,783	-	3,783
	3,817	-	3,817	3,783	-	3,783
2(e) Other incoming resources						
Refunds and other income	-	-	-	106	-	106
Transfers	-	-	-	-	-	-
	-	-	-	106	-	106
	64,344	929	65,273	53,752	834	54,586

ST ANDREW'S CHURCH, EPWORTH

Notes to the financial statements for the year ended 31 December 2022

	EXPENDITURE ON	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
3(a)	Parish Share	34,867	-	34,867	34,649	-	34,649
	Clergy expenses	2,195	-	2,195	1,628	-	1,628
	Organist	1,400	-	1,400	400	-	400
	Maintenance	4,678	-	4,678	3,993	-	3,993
	Insurance	4,786	-	4,786	4,606	-	4,606
	Gas & Electric	8,835	-	8,835	4,670	-	4,670
	Magazine	-	-	-	276	-	276
	Fees re Funerals	660	-	660	998	-	998
	Sundries	305	-	305	67	-	67
	Altar Costs	111	-	111	153	-	153
	Donations	1,857	-	1,857	1,310	-	1,310
	Childrens area	39	-	39	-	-	-
	Printing	205	-	205	-	-	-
	Bank Charges	170	60	230	16	-	16
	Hire of Hall	328	-	328	394	-	394
	Professional fees	242	-	242	232	-	232
	Building Work	-	-	-	-	564	564
	Church restoration costs	30	-	30	-	-	-
	Independent Examiner's fees	360	-	360	280	-	280
		61,068	60	61,128	53,672	564	54,236
	TOTAL EXPENDITURE	61,068	60	61,128	53,672	564	54,236

4. Staff costs

	2022 £	2021 £
Salaries, wages and honoraria	<u>1,400</u>	<u>400</u>

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.

5. Investment Assets

	2022 £	2021 £
Market value at 1 January 2022	34,946	30,613
Revaluation gain/(loss)	<u>(4,075)</u>	<u>4,333</u>
Market value at 31 December 2022	<u>30,871</u>	<u>34,946</u>

The holding at 31 December 2022 was 1,494 shares in the Central Board of Finance of the Church of England's Investment Fund (2021: 1,494 shares). The market value at 31 December 2022 represents investments for unrestricted funds.

ST ANDREW'S CHURCH, EPWORTH

Notes to the financial statements for the year ended 31 December 2022

6. Short Term Deposits

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
CBF Deposit Fund	-	5,599	5,599	4,669
	-	5,599	5,599	4,669

7. Cash at Bank and in Hand

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
HSBC PCC Account	11,560	-	11,560	8,327	-	8,327
Restoration Appeal Account	-	692	692	-	622	622
Money Manager Account	220	-	220	97	-	97
Money Manager Restoration Account	-	-	-	-	130	130
	11,780	692	12,472	8,424	752	9,176

8. Liabilities

Amounts falling in one year

	2022 £	2021 £
Loan advanced re Restoration Costs	-	-
Trade Creditors	-	-
Accruals	-	-
Independent Examination fee	360	280
	360	280

9. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible Assets for Church Use	4,972	25,899	30,871
Current Assets	11,780	6,291	18,071
Current Liabilities	(360)	-	(360)
Total	16,392	32,190	48,582

ST ANDREW'S CHURCH, EPWORTH

Notes to the financial statements for the year ended 31 December 2022

10. Fund movements

	B/fwd at 01.01.22 £	Incoming resources £	Resources expended £	Transfers £	Investment Gain/(Loss) £	C/fwd at 31.12.22 £
Restricted Funds						
Restoration Appeal	31,321	929	(60)	-	-	32,190
Unrestricted Funds						
General Fund	17,191	64,344	(61,068)	-	(4,075)	16,392
Total Funds	<u>48,512</u>	<u>65,273</u>	<u>(61,128)</u>	<u>-</u>	<u>(4,075)</u>	<u>48,582</u>

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