

# **Annual Report and Financial Statements of the Parochial Church Council of**

## **St Mary the Virgin, Ringmer**

**for the year ended 31 December 2022**

*Registered Charity No. 1131869*

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### **Addresses / Contact Information**

Address: Church of St Mary the Virgin, Church Hill, Ringmer, East Sussex, BN8 5JX

web site: [www.ringmerchurch.org.uk](http://www.ringmerchurch.org.uk)

Incumbent: Revd David Bouskill: The Vicarage, Vicarage Way, Ringmer, East Sussex, BN8 5LA  
from 22<sup>nd</sup> February 2022

Churchwarden: Anne Franklin: 9 Delves Close, Ringmer, Lewes, East Sussex, BN8 5JW  
from 1<sup>st</sup> January 2022 until 31<sup>st</sup> December 2022

Churchwarden: Richard Vincent: 7A Gote Lane, Ringmer, Lewes, East Sussex, BN8 5HX  
from 1<sup>st</sup> January 2022 until 31<sup>st</sup> December 2022

Bank: Barclays Bank plc, 139-142 North Street, Brighton BN1 1RU

Independent Examiner: Malcolm N Preece, Price & Company, Chartered Accountants,  
30/32 Gildredge Road, Eastbourne, East Sussex, BN21 4SH

### **Electoral Roll**

During the year the electoral roll increased from 106 to 112

# **St Mary the Virgin, Ringmer**

## **Trustees Annual Report for 2022**

### **Our aims and purposes as a charity**

The primary objective of St Mary's Parochial Church Council (PCC) is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. Its governing document is the Parochial Church Council (Powers) measure (1956) and under this measure the PCC has the responsibility of 'co-operating with the minister in promoting in the parish the whole mission of the Church pastoral, evangelistic, social and ecumenical'. It is also responsible for the maintenance of the Church and other parish buildings. This encompasses practical support and care for people in the parish, from the youngest to the eldest, irrespective of need or ability to pay. Additionally, this includes providing financial support to those in need and to other organisations with similar objectives. The Council has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure of 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

The PCC is aware of the Charity Commission's guidance on public benefit in "the Advancement of Religion for the Public Benefit" and has regard to it in their administration of the Church. It believes that by promoting the Christian Faith it provides a benefit to the public by providing facilities for private prayer, public worship, teaching that enables spiritual growth at all ages, pastoral support, and community service.

### **Achieving these aims in 2022**

#### **Providing an accessible sacred space for personal prayer and contemplation**

Throughout the year, apart from during the internal works, the church was open daily for meditation, repose and private prayer. We provided opportunities for visitors to light a small candle and /or write a request for prayer which would then be taken up confidentially by our pastoral prayer team. Many reported how valuable they had found these resources, especially amid the disruptions and fears of the pandemic. In addition, at 8.30am on weekdays Morning Prayer was said. This gave a further opportunity to pray for those in particular need. As additional sacred spaces, we continued regularly to maintain and nurture our two churchyards.

#### **Conducting public worship that is open and relevant to all**

With the induction of a new incumbent in February we looked at our pattern of worship and continued to offer a variety of Eucharistic and non-Eucharistic Sunday morning services. We also have a monthly evening Eucharist and a monthly Evensong. All of which are well attended.

Lay participation was included in all our main services particularly as readers and in writing and voicing our intercessory prayers. Our nine Lay service leaders are formally approved and represent a group with considerable Christian and teaching experience, some with theological qualifications outside of their professional careers.

We held 5 baptisms, 1 thanksgiving, 2 weddings and 15 funerals for our local parish community.

#### **Teaching about Christian doctrine and its application to daily life through services and informal groups**

Almost all services included teaching Christian doctrine and its application in everyday life based on the scripture allocated for the day. We printed the bible passage and prayers for morning services to be made available in church and delivered by hand to members of the congregation unable to attend.

We continued to run a study group, looking at figures from the Bible and learning together. This group was held in person during the summer months and via zoom during the winter months.

#### **Promoting an understanding of our faith through events, meetings, literature and electronic media**

As above, our study group met during 2022. Courses of 4-8 sessions, presented by the new vicar and experienced lay leaders, were often based on published material from the Church of England or the York Courses organisation. Accompanying notes or audio comments from well-known speakers added to our

resources. We observed a welcome growth in knowledge and an increasing confidence to express questions and viewpoints that deepened our collective understanding of our faith in practice.

The church library was well maintained with additional displays of recommended books for Advent and Lent. There was also lively and extensive use of the church Facebook page as well as our long-running church and village monthly magazine delivered to about 650 homes in the parish and available at local shops and in the church.

## **Protecting the well-being of all who use any of the church's facilities**

### **Safeguarding**

The Council has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure of 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. Safeguarding continued to be a standing agenda item at our PCC meetings. Our Safeguarding Officer ensured that all required to do so held a current Certificate of training at an appropriate C0 or C1 level. She also achieved accreditation at the highest level: C2.

### **Health and Safety**

Our Health and Safety Officer maintained the PCC-approved document listing the recommended policies and procedures for the church to follow. His membership of our Fabric and Facilities Working Group enabled information to be shared about potential hazards and their remedies.

Throughout 2022 we maintained a sensible, informed approach to the ongoing Covid situation, taking advice and looking at the latest information available to inform our decisions.

### **Maintaining care for the fabric of the church and its grounds**

Throughout 2022 many small repairs and upgrades to our church and grounds were undertaken by the Fabric and Facilities Working Group. In April, a major project was undertaken: the choir stalls were removed, the chancel area covered with new stone, new curved chancel steps were installed, and new choir furniture put in. The works that were completed by September enable far more flexibility in the use of the church for both services and community events. We have since held a community concert in the new area in December which was warmly welcomed and enjoyed by many. The reordering works have received universal approval and were completed in such a way as to fit into the current church and enhance it.

The churchyard was maintained by our local council and we communicated with them to enable sections of the churchyard to grow, encouraging wild-flowers and enabling a habitat for insects. This decision to allow areas of the churchyard to grow longer was communicated through posters around the church and through the parish magazine.

### **Further advancing the Church's mission by tailored activities for children, teenagers and parents**

The Children, Families and Youth team, led by an Authorised Lay Minister (ALM), continued to maintain contact with members of the Friday Club for children and young teens. In September the church offered volunteers, expertise and safeguarding support to a new village venture for teenagers – running a village youth group on a Friday. This is not a church-run group but many of the leaders are members of St. Mary's.

We ran a successful family day over the Easter school holiday, encouraging parents and children to engage in craft activities, music and games. The day ended with a pizza lunch donated by the local branch of Dominos.

Families took part in All-Age services by leading intercessions and singing, and in preparing for the service at Christingle.

Our ALM for children, youth and family work was involved in Easter assemblies and other lessons at the Primary School. 'It's Your Move' booklets, published by Scripture Union, were given to Year 6 leavers. In August the church, with volunteers from Mothers' Union, started a weekly toddler group in the Village Hall. Unlike most toddler groups we aim to run 52 weeks a year. This small group has been well received and we currently have an average of 5 children a week coming along.

Our ALM also provided a point of contact for school mothers needing a 'listening ear', and developed links as a volunteer with the village Tiddlers & Toddlers group.

## **Providing spiritual and practical care across the village including visiting the sick and the bereaved**

The Pastoral Team, led by a second ALM, continued to operate well. Its members offered listening, confidential prayer and practical help where possible for those in need of support through difficult times. They kept in touch by phone or personal visits. Members of the Team were also leaders of the 8.30am morning prayers and maintained the Prayer Requests board in church.

Holy communion was taken to individuals and to the three Care Homes in the village. Extra visits by the vicar were made to two residents receiving end-of-life care. Our Prayer Rugs ministry provided seven knitted rugs and scarves for those in need of comfort and prayer.

The vicar led the village act of Remembrance on Sunday 13 November. In the same month, parishioners who had been bereaved in the past two years were invited to an All Souls service at St Mary's. This was for personal remembrance with prayers and reflection and was followed by tea. The event was well-attended and much appreciated. Monthly Sunday afternoon teas were also held throughout the year from April until October for those known to be on their own, enabling conversation, friendship and the consumption of home-made cakes.

## **Working with other Christian denominations**

We enjoyed a joint open-air service on the Village Green with Ringmer Baptist Church and have worked with our Baptist friends in prayer and for family events.

## **Maintaining facilities for the church and community to use for meetings**

The Church Room continued to afford a flexible space with simple catering facilities for groups to meet for formal or informal gatherings. These included supervised groups for community support, creative activities including music and art, and the formal meetings of local societies. The space also provided a practical setting for PCC and Working Group meetings and for refreshments following church services or public recitals in Church. The Mothers' Union attached to St Mary's drew in 22 members from our village and the local towns of Lewes and Uckfield. They met in person for engaging talks and mutual support while the group was kept informed by monthly newsletters sent out by their secretary. They also provided teas at a local Open Garden. Some of the members made 'twiddle rugs' for people with dementia in our local care homes; and during the year they assisted in the new Toddler Group venture.

## **Maintaining robust governance in all activities of our church**

Continuing from the good work in 2021 where job descriptions and group spheres of activity were clarified a full inventory of the church was completed and the church Terrier updated accordingly.

## **Maximising our efforts to reduce climate change**

St Mary's continues to be designated an 'Eco Church'. Monthly working parties maintained the old churchyard throughout the growing period. In addition, members and families joined in maintaining the large bug hotel that is in the old churchyard. This activity, involving many of our younger members was also associated with Ringmer Wildflower. The hard work of our core group advancing this project was rewarded when St. Mary's church was presented with a Bronze Award within the national A Rocha UK project. We now are working towards achieving the Silver Award.

In September our old gas boiler was condemned and so we started looking at a more ecological sensible alternative for heating our church. This is a large project which has carried into 2023, but we are confident that a way can be found to heat the church without adding to the damage of our climate.

## **Giving financial support to those in need locally and to other organisations with similar objectives**

Agreed donations were given to King's Academy Ringmer, St Peter and St James Hospice, Chichester Diocese Family Support Work, Embrace the Middle East, Caring and Sharing, The Society of Mary and Martha at Sheldon, the A Rocha Trust, the Disaster Emergency Committee (DEC) for Ukraine, Christian Aid, the Children's Society, and Mary's Meals. Collections for other charities were also made in favour of the Royal Agriculture Benevolent Institution, the East Sussex Farmers Union Benevolent Fund, Lewes for Ukraine, and the Royal British Legion. Our total giving to these agencies was £8,265.

## **Financial Review**

### **Financial Management**

Our financial affairs were managed by a Working Group comprising an Acting Treasurer (Richard Vincent, Church Warden), two Assistant Treasurers (Peter Smith and Jonathan Franklin), and an additional member of the PCC (Margaret Sweatman). Finance data storage and presentation continued to be co-managed with an online company, Data Developments, at an annual cost of £1,976.

Nominal budget headings are now closely linked to the areas of activity of each PCC Working Group together with an agreed algorithm for expenditure control.

### **Incoming and outgoing resources**

The receipts into our General Unrestricted Funds amounted to £108,420. With the addition of £66,852 to Designated and Restricted Funds our final income totalled £175,271. At the end of 2022 our overall expenditure of £256,387 produced a negative balance in these resources of £81,116.

Donations with Gift Aid amounted to £57,345, of which £44,120 was given through the Parish Giving Scheme used by 43 parishioners. The tax recoverable on these gifts was £15,811. Our cashless giving system provided Gift-aided donations both to the church and to a small number of other charities. Collections at St Mary's services raised £6,037 and a total of £50,722 was donated through legacies.

Our overall Reserves at the end of the financial year stood at £340,739 compared with the previous year of £455,706. This reduction, by £114,967 reflects, in part, our expenditure on major capital items. Fortunately, the legacies we received significantly moderated our deficit.

### **Sharing the ministry costs of the Diocese of Chichester**

We contributed in full the requested amount of £76,625 towards the Parish Ministry Costs. This Diocesan fund provides the housing, support, stipend and pension costs of incumbents, the training of new ordinands, and a contribution to national church funds. It also supports the costs of the Anglican family throughout the Diocese including assistance towards the upkeep of churches less able to manage than ourselves.

### **Payments and expenses to Trustees**

A member of the PCC continued her employment as our Church Administrator at an annual cost of £4,069. A second PCC member who has oversight of our church fabric and land received £3,270 for his extensive work repairing and redecorating the Vicarage before the arrival of our new incumbent.

### **Staff costs**

The PCC employed a part-time cleaner to maintain the church room kitchen and toilets at a cost of £520 per annum. The PCC also paid the annual cost for the green bin collection for parishioners to use in the recycling area in the new churchyard. We are grateful to the many church members who contribute freely to the growing life at St Mary's, not least our regular organist, choir leader, choir and verger.

### **Repairs and upgrades to the fabric of the church**

Routine maintenance of the church during 2022 incurred costs of £4,472. Contractors were sought for maintaining the electrical system, gas boiler, fire extinguishers, alarm system, sound system, organ, and piano. Less specialist areas of repair or upgrading were tackled by members of the Facilities and Fabric and Working Group. The upkeep of the new churchyard amounted to £4,589.

### **Church Reordering**

With an initial budget of £121,244, the net cost of the church reordering project in 2022, including new choir desks and chairs, was £105,819. This was after reclaiming £15,220 in VAT and £550 for the sale of old pews. With £7,832 paid in 2021 the total net cost of the project was £113,651.

### **Interregnum and Vicarage costs**

The interregnum ended with the Revd David's arrival on 22 February 2022. In the seven weeks before that we incurred a sum of £9,037 in completing essential work on the Vicarage. Thereafter, to the end of 2022, the net overall Vicarage costs amounted to £4,077.

## **Reserve Policy**

As a contingency against unforeseen situations, it remains PCC policy to maintain the balance of the general unrestricted funds that equates to at least 6 months of unrestricted payments.

Although substantial funds from previous legacies still provide a high level of reserve, this is steadily dwindling. Our total funds at the end of 2022 stood at £340,738 compared with the previous year of £455,706, thus a reduction of £114,968.

## **Future Uncertainties**

The annual deficit continues to be a concern, especially as funding will be required for major necessary works: upgrading the electrical installation to approved, safe standards; replacing the church heating system to be powered by fossil-free energy; and completing the requirements of the Quinquennial Inspection last autumn.

We are encouraged by a rise in planned giving, and a clear increase in our attending congregations. Led by the Revd David, our engagement with our village life is growing. The greater use of electronic communication is also on the ascent both for notifications and information as well as the regular transmission of services online. We look to sharing with our congregations and community the financial requirements for St Mary's sustained ministry and upkeep. In focus for 2023 is reinvigorating the Friends of St Mary, a village group that has previously raised money for repairs and upgrades to the church.

## Structure, governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

During the year the following served as members of the Parochial Church Council and acted as Trustees of the charity:

### *Officio Members:*

Incumbent	Revd David Bouskill	
Churchwardens	Anne Franklin	Joint Chair
	Richard Vincent	Joint Chair
Elected Members	Martine Bailey	
	Deirdre Booth	
	Rosemary Colebourn	
	Kay Fitzgerald (resigned 6 Feb 2022)	
	Sue Howes (until APCM May 2022)	
	Kenneth Humm (from APCM May 2022)	
	Jo Linehan	
	Charlotte Mitchell (until APCM May 2022)	
	Ruth Peters (until APCM May 2022)	
Deanery Synod	Peter Speed	
	Shirley Squires	
	Margaret Sweatman	
Secretary to the PCC	Meriel Vincent (not a trustee)	

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, the churchwardens and members of the Deanery Synod) and currently up to 10 members of the church who are elected at the Annual Parochial Church Meeting. Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by the Churchwardens:



Anne Franklin



Richard Vincent

26 March 2023

# Statement of Financial Activities

## for the period from 01 January to 31 December 2022

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>						
Donations and legacies	87,702	-	56,076	-	143,778	83,548
Income from charitable activities	14,268	-	1,583	-	15,851	11,461
Other trading activities	-	-	8,348	-	8,348	5,895
Investments	6,449	271	574	-	7,294	8,235
Other income	-	-	-	-	-	-
<b>Total income</b>	<b>108,420</b>	<b>271</b>	<b>66,581</b>	<b>-</b>	<b>175,271</b>	<b>109,138</b>
<b>Expenditure on:</b>						
Raising funds	430	-	-	-	430	183
Expenditure on charitable activities	237,062	2,863	16,032	-	255,957	143,788
Other expenditure	-	-	-	-	-	-
<b>Total expenditure</b>	<b>237,492</b>	<b>2,863</b>	<b>16,032</b>	<b>-</b>	<b>256,387</b>	<b>143,971</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(129,073)</b>	<b>(2,592)</b>	<b>50,549</b>	<b>-</b>	<b>(81,116)</b>	<b>(34,832)</b>
<b>Transfers:</b>						
Gross transfers between funds - in	-	-	-	-	-	10,755
Gross transfers between funds - out	-	-	-	-	-	(10,755)
<b>Other recognised gains / losses</b>						
Gains/losses on investment assets	(34,390)	-	-	-	(34,390)	40,597
Gains on revaluation, fixed assets, charity's own use	-	-	-	538	538	-
<b>Net movement in funds</b>	<b>(163,462)</b>	<b>(2,592)</b>	<b>50,549</b>	<b>538</b>	<b>(114,968)</b>	<b>5,764</b>
<b>Reconciliation of funds</b>						
<b>Total funds brought forward</b>	<b>356,399</b>	<b>36,489</b>	<b>56,341</b>	<b>6,478</b>	<b>455,706</b>	<b>449,942</b>
<b>Total funds carried forward</b>	<b>192,936</b>	<b>33,897</b>	<b>106,890</b>	<b>7,016</b>	<b>340,739</b>	<b>455,706</b>

<b>Represented by</b>						
Unrestricted						
General fund	192,936	-	-	-	192,936	356,399
Designated						
Organ fund	-	9,908	-	-	9,908	9,843
Vicar and Churchwardens	-	23,988	-	-	23,988	26,646
Restricted						
Agency collection	-	-	-	-	-	-
Bellringers	-	-	2,945	-	2,945	3,176
Bert Errey Fund	-	-	7,643	-	7,643	7,544
Choir fund	-	-	965	-	965	1,069
Church Room Fund	-	-	3,895	-	3,895	3,815
Disaster Fund	-	-	1,593	-	1,593	1,290
Fabric Fund	-	-	50,119	-	50,119	119
Friends of St Marys	-	-	30,654	-	30,654	29,538
Miscellaneous	-	-	194	-	194	194
Other earmarked Funds	-	-	1,312	-	1,312	828
Parish Magazine	-	-	7,570	-	7,570	8,768
Endowment						
Chancel Trust	-	-	-	7,016	7,016	6,478



## Balance Sheet

for the period from 01 January to 31 December 2022

	General	Designated	Restricted	Endowment	At 31/12/2022 £	At 31/12/2021 £
<b>Fixed assets</b>						
Tangible Assets	-	-	-	7,016	7,016	6,478
Investments	186,763	-	-	-	186,763	321,153
Social investments (mixed motives)	10,000	-	-	-	10,000	10,000
	<b>196,763</b>	<b>-</b>	<b>-</b>	<b>7,016</b>	<b>203,779</b>	<b>337,631</b>
<b>Current assets</b>						
Debtors	15,962	-	583	-	16,544	2,202
Investments	-	19,094	43,429	-	62,523	81,745
Cash At Bank And In Hand	(19,186)	14,803	67,742	-	63,359	38,708
	<b>(3,225)</b>	<b>33,897</b>	<b>111,754</b>	<b>-</b>	<b>142,426</b>	<b>122,654</b>
<b>Liabilities</b>						
Creditors: Amounts Falling Due In One Year	602	-	4,864	-	5,467	4,579
	<b>602</b>	<b>-</b>	<b>4,864</b>	<b>-</b>	<b>5,467</b>	<b>4,579</b>
<b>Net current assets less current liabilities</b>	<b>(3,827)</b>	<b>33,897</b>	<b>106,890</b>	<b>-</b>	<b>136,959</b>	<b>118,076</b>
<b>Total assets less current liabilities</b>	<b>192,936</b>	<b>33,897</b>	<b>106,890</b>	<b>7,016</b>	<b>340,739</b>	<b>455,706</b>
<b>Liabilities</b>						
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total net assets less liabilities</b>	<b>192,936</b>	<b>33,897</b>	<b>106,890</b>	<b>7,016</b>	<b>340,739</b>	<b>455,706</b>
<b>Fund Totals</b>	<b>192,936</b>	<b>33,897</b>	<b>106,890</b>	<b>7,016</b>	<b>340,739</b>	<b>455,706</b>
<b>Fund Totals</b>	<b>192,936</b>	<b>33,897</b>	<b>106,890</b>	<b>7,016</b>	<b>340,739</b>	<b>455,706</b>
<b>Represented by</b>						
<b>Unrestricted</b>						
Unrestricted - General Fund	192,936	-	-	-	192,936	356,399
<b>Designated</b>						
Designated - Organ fund	-	9,908	-	-	9,908	9,843
Designated - Vicar and Churchwardens	-	23,988	-	-	23,988	26,646
<b>Restricted</b>						
Restricted - Bellringers	-	-	2,945	-	2,945	3,176
Restricted - Bert Errey Fund	-	-	7,643	-	7,643	7,544
Restricted - Choir fund	-	-	965	-	965	1,069
Restricted - Disaster Fund	-	-	1,593	-	1,593	1,290
Restricted - Fabric Fund	-	-	50,119	-	50,119	119
Restricted - Friends of St Marys	-	-	30,654	-	30,654	29,538
Restricted - Parish Magazine	-	-	7,570	-	7,570	8,768
Restricted - Miscellaneous	-	-	194	-	194	194
Restricted - Other earmarked Funds	-	-	1,312	-	1,312	828
Restricted - Church Room Fund	-	-	3,895	-	3,895	3,815
<b>Endowment</b>						
Endowment - Chancel Trust	-	-	-	7,016	7,016	6,478
<b>Fund Totals</b>	<b>192,936</b>	<b>33,897</b>	<b>106,890</b>	<b>7,016</b>	<b>340,739</b>	<b>455,706</b>

# Notes to the Financial Statement

## Accounting Policies

### 1. Accounting convention

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair" view provisions together with the FRS102(2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102))

The financial statements have been prepared under the historic cost convention except for the valuation of investment assets, which are shown at fair value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include accounts of church groups that owe their affiliation to another body, nor those which are an informal gathering of church members.

### 2. Fund Accounting

Funds held by the PCC are:

- Unrestricted Fund - general funds to be used for PCC ordinary purposes
- Designated Funds - monies set aside by the PCC from unrestricted funds for specific purposes or projects
- Restricted Funds -
  - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest
  - b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund
- Endowment Funds - funds, the capital of which must be maintained. Only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

### 3. 2021 Comparisons

The 2021 year-end figures for the General Fund and Disaster Fund were overstated in last year's report by £138 and £298 respectively. These have been adjusted in the 2022 figures.

### 4. Income and endowments

All incoming resources are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably

#### • Donations and legacies

Collections are recognised when received

Planned giving receivable is recognised only when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate

Gift Aid recovered is recognised when the income to which it is attached is recognised. Grants and legacies are recognised when the formal offer in writing of the funding is received by the PCC

#### • Charitable activities

Sales of magazines and study notes are recognised when received

#### • Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services

Income from trading is recognised either (a) when received, or (b) in the case of concerts, for the year in question, irrespective of date of receipt. Advance bookings are included in creditors until the concert has taken place

#### • Investment income

- All other income

All other income is recognised in accordance with the above overall policy

- Gains and losses on investments

Realised gains / losses are recognised when the investments are sold. Unrealised gains / losses are accounted for on revaluation on 31 December

## **5. Expenditure**

Expenditure is accounted for on an accrual basis and accounted for gross

- Grants

Grants and donations are accounted for when paid over, or when awarded where the award creates a Binding obligation on the PCC

- Church Activities

Diocesan Parish Contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery

Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet

## **6. Fixed Assets**

Consecrated and beneficed property of any kind is excluded from the accounts by s10(2) of Charities Act 2011

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2000 there is insufficient cost information available and therefore the cost of such assets is not stated in the financial statements.

All expenditure on consecrated or beneficed buildings and individual items costing under £1000 are written off in the year they were incurred.

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected lives, usually over 4 years on a straight-line basis.

Investments are stated at market value at 31st December.

## **7. Current Assets**

Amounts owing to the PCC at 31 December in respect of fees or other income are shown as debtors less provision for amounts that may prove uncollectible

Short term deposits include cash held on deposit either with the CBF Church of England Funds, or with Barclays Bank

## Analysis of Income

for the period from 01 January to 31 December 2022

	General	Designated	Restricted	Total	
				This year	Last year
<b>Donations and legacies</b>					
Gift Aid - Parish Giving Scheme	44,120	-	-	44,120	40,994
Gift Aid - Other	3,710	-	600	4,310	5,190
Other planned giving - non Gift Aid	1,687	-	-	1,687	1,939
Collections	4,493	-	1,544	6,037	4,679
Contactless receipts	-	-	-	-	-
Contactless non-Gift Aid receipts	-	-	-	-	-
One-off Gift Aid gifts	7,630	-	1,285	8,915	10,030
Giving through Wall safe	541	-	5	546	452
Donations for Church room	2,436	-	-	2,436	963
Other donations	8,011	-	1,034	9,046	2,747
Legacies	-	-	50,722	50,722	-
Tax recoverable on Gift Aid	14,927	-	884	15,811	15,245
Non-recurring one-off grants	144	-	-	144	1,305
<b>Donations and legacies Totals</b>	<b>87,702</b>	<b>-</b>	<b>56,076</b>	<b>143,778</b>	<b>83,547</b>
<b>Income from charitable activities</b>					
Christmas fair	2,336	-	-	2,336	1,860
Coffee Break	-	-	1,323	1,323	471
Other fund raising	2,749	-	170	2,919	2,337
Fees for weddings and funerals	8,648	-	90	8,738	5,914
BRF notes/Course Books	193	-	-	193	387
Floodlighting	340	-	-	340	490
<b>Income from charitable activities Totals</b>	<b>14,268</b>	<b>-</b>	<b>1,583</b>	<b>15,851</b>	<b>11,460</b>
<b>Other trading activities</b>					
Magazine income - advertising	-	-	5,703	5,703	4,485
Parish magazine sales	-	-	2,645	2,645	1,410
Photocopying reimbursement	-	-	-	-	-
<b>Other trading activities Totals</b>	<b>-</b>	<b>-</b>	<b>8,348</b>	<b>8,348</b>	<b>5,895</b>
<b>Investments</b>					
Dividends and interest	6,449	270	573	7,293	8,234
<b>Investments Totals</b>	<b>6,449</b>	<b>270</b>	<b>573</b>	<b>7,293</b>	<b>8,234</b>
<b>Other income</b>					
Insurance claims	-	-	-	-	-
<b>Other income Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Receipts Grand Totals</b>	<b>108,419</b>	<b>270</b>	<b>66,580</b>	<b>175,271</b>	<b>109,138</b>

*Note: No income was gained from endowments*

# Analysis of Expenditure

## for the period from 01 January to 31 December 2022

	General	Designated	Restricted	This year	Total Last year
<b>Raising funds</b>					
Christmas fair	270	-	-	270	53
Coffee break	-	-	-	-	129
Other fund raising	160	-	-	160	-
<b>Raising funds Totals</b>	<b>430</b>	<b>-</b>	<b>-</b>	<b>430</b>	<b>182</b>
<b>Expenditure on charitable activities</b>					
Missionary and charitable giving	376	2,700	5,549	8,625	5,041
Parish contribution	76,625	-	-	76,625	74,035
Working expenses of incumbent	484	-	-	484	-
Vicarage expenses	4,077	-	-	4,077	1,286
Interregnum	9,037	-	-	9,037	7,567
Church running - insurance	3,984	-	-	3,984	3,876
Church running - electric	3,705	-	-	3,705	1,922
Church running - gas	4,808	-	-	4,808	3,739
Church running - water	373	-	-	373	(12)
Church maintenance	4,051	118	302	4,472	2,655
Church IT	-	-	-	-	212
Organ / piano tuning	907	-	-	907	2,036
Church room - running	778	-	-	778	543
Salary of Church room cleaner	520	-	-	520	520
Upkeep of churchyard	4,214	-	375	4,589	4,778
Church major repairs	8,079	-	-	8,079	11,117
Re - Ordering	105,819	-	-	105,819	7,832
ECO Church	-	-	-	-	13
Upkeep of services	704	-	-	704	578
Honoraria - organists / vergers / choir m	-	-	-	-	(27)
Music	195	-	103	298	127
Cost of social activities	516	44	-	560	310
Youth	409	-	-	409	312
Admin staff costs	4,069	-	-	4,069	3,740
Printing / photocopying costs	312	-	-	312	485
Other administration costs	2,267	-	144	2,411	4,284
Books and magazine costs	474	-	-	474	303
Website / Publicity	5	-	-	5	-
Governance costs examination/audit fee	-	-	-	-	354
Parish magazine costs	-	-	9,558	9,558	5,904
BRF notes cost	263	-	-	263	243
Trading activities - other	-	-	-	-	-
<b>Expenditure on charitable activities Totals</b>	<b>237,062</b>	<b>2,862</b>	<b>16,032</b>	<b>255,957</b>	<b>143,788</b>
<b>Other expenditure</b>					
<b>Other expenditure Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Payments Grand Totals</b>	<b>237,492</b>	<b>2,862</b>	<b>16,032</b>	<b>256,387</b>	<b>143,970</b>

*Note: No expenditure was required in relation to our endowments*



## Assets as at 31 December 2022

Class	General (Unrestricted)	Designated	Restricted	Endowment	Total	Last year
<b>Fixed Asset - Investments</b>						
Investments Shares	186,617	-	-	-	186,617	320,984
Investments Securites	145	-	-	-	145	167
<b>Total</b>	<b>186,763</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>186,763</b>	<b>321,152</b>
<b>Fixed Asset - Social investments (mixed motives)</b>						
Loan	10,000	-	-	-	10,000	10,000
<b>Total</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
<b>Fixed Asset - Tangible Assets</b>						
Accumlated income Chance Trust	-	-	-	7,016	7,016	6,478
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,016</b>	<b>7,016</b>	<b>6,478</b>
<b>Current Asset - Cash At Bank And In Hand</b>						
<b>Total</b>	<b>(19,187)</b>	<b>14,802</b>	<b>67,742</b>	<b>-</b>	<b>63,358</b>	<b>38,708</b>
<b>Current Asset - Debtors</b>						
Accounts Receivable	15,961	-	582	-	16,544	2,201
<b>Total</b>	<b>15,961</b>	<b>-</b>	<b>582</b>	<b>-</b>	<b>16,544</b>	<b>2,201</b>
<b>Current Asset - Investments</b>						
CCLA deposit accounts	-	19,094	43,429	-	62,523	81,744
<b>Total</b>	<b>-</b>	<b>19,094</b>	<b>43,429</b>	<b>-</b>	<b>62,523</b>	<b>81,744</b>
<b>Liability - Agency Accounts</b>						
Agency collections	-	-	(52)	-	(52)	(27)
<b>Total</b>	<b>-</b>	<b>-</b>	<b>(52)</b>	<b>-</b>	<b>(52)</b>	<b>(27)</b>
<b>Liability - Creditors: Amounts Falling Due In One Year</b>						
Accounts Payable	602	-	4,916	-	5,518	4,605
<b>Total</b>	<b>602</b>	<b>-</b>	<b>4,916</b>	<b>-</b>	<b>5,518</b>	<b>4,605</b>
<b>Net total assets</b>	<b>192,936</b>	<b>33,896</b>	<b>106,889</b>	<b>7,016</b>	<b>340,738</b>	<b>455,706</b>

## Fund movement

for the period from 01 January to 31 December 2022

Fund	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances Carried forward
Bells - Bellrings	3,175	365	596	-	-	-	2,945
Bert - Bert Errey Fund	7,543	99	-	-	-	-	7,643
Chancel - Chancel Trust	6,478	-	-	-	538	-	7,016
Choir - Choir fund	1,068	-	103	-	-	-	965
Disaster - Disaster Fund	1,290	2,252	1,950	-	-	-	1,592
Fabric - Fabric Fund	118	50,000	-	-	-	-	50,118
Friends - Friends of St Marys	29,538	1,115	-	-	-	-	30,653
Magazine - Parish Magazine	8,768	8,359	9,558	-	-	-	7,570
Msc - Miscellaneous	193	-	-	-	-	-	193
Organ - Organ fund	9,842	65	-	-	-	-	9,908
Other - Other earmarked Funds	828	4,308	3,824	-	-	-	1,312
Room - Church Room Fund	3,814	80	-	-	-	-	3,895
Vicar - Vicar and Churchwardens	26,645	205	2,862	-	-	-	23,988
General - General fund	356,398	108,419	237,492	-	(34,390)	-	192,936
<b>Totals</b>	<b>455,706</b>	<b>175,271</b>	<b>256,387</b>	<b>-</b>	<b>(33,852)</b>	<b>-</b>	<b>340,738</b>

## **Independent Examiner's Report**

to the Parochial Church Council of St Mary the Virgin, Ringmer

I report on the accounts for the year ended 31st December 2022 which are set out on pages 8 to 14.

### **Respective responsibilities of the PCC and examiner**

The members of the PCC are responsible for the preparation of the accounts. The members of the PCC consider that an audit is not required under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to

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

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts 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 no opinion is given as to whether the accounts present a "true and fair" view. The report is limited to those matters set out below.

### **Independent examiner's statement**

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

- 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 Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*M N Preece*

Malcolm N. Preece  
Price & Company,  
Chartered Accountants, 30/32 Gildredge Road, Eastbourne

*26 April 2023*