

**Parish of Tolleshunt Knights with Tiptree**

**Financial Statements  
of the  
Parochial Church Council**

**for the year ended 31 December 2020**

Members of the PCC during the year

**Incumbent:**

Rev'd Anne-Marie Renshaw

**Churchwardens:**

Mr I Calvert

Mr M Puttick

**Other Members**

**Elected to APCM 18 October 2020    Elected from APCM 10 October 2020**

Mr C Eastbrook

Mr P Green

Mrs S Gunson

Mr R Reynolds

Mr M Sergeant

Mrs P Vigar

Mrs A Weston

Mr E Wilson (Co-opted May 2019)

Mr C Eastbrook

Mr P Green

Mrs S Gunson

Mr R Reynolds

Mrs P Vigar

Mrs A Weston

Mr E Wilson

**Deanery Synod Members**

Mr M Borgartz

Mrs W Borgartz

Mrs P Swindle

Mr M Borgartz

Mrs W Borgartz

Mrs P Swindle

**Ex Officio Members**

Dr H Toms - Reader

Dr H Toms - Reader

The attached financial statements were approved and signed by the PCC on 9 February 2021

Charity number: 1154944

**Parish of Tolleshunt Knights with Tiptree**

**Financial Statements  
Of the  
Parochial Church Council**

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For a report on the proceedings of the PCC and other Church activities please see the separate report booklet

**Parish of Tolleshunt Knights with Tiptree**  
**Annual Report**  
**Year ended 31 December 2020**

**Administrative Information**

St. Luke's Church is situated in the parish of Tolleshunt Knights with Tiptree and is part of the Witham Deanery in the Diocese of Chelmsford within the Church of England. The correspondence address is c/o The Rectory, Rectory Road, Tiptree, Essex.

The Parochial Church Council (PCC) is registered as a charity with the Charity Commission. The charity number is 1154944.

**Structure, governance and management**

The method of appointment of PCC members is set out in the Church Representation Rules. All Church members are encouraged to register on the Electoral Roll and stand for election to the PCC. Members of the PCC are either ex officio or elected at the Annual Parish Meeting. Members may be Co-opted to fill casual vacancies. The PCC members who have served from 1 January 2020 to the date of this report are shown on the front cover of this report. PCC members serve a 3 year term and one third are elected each year. Deanery Synod members are elected for 3 years. Clergy, readers and churchwardens are ex officio members.

**Teams**

In addition to the main PCC, there are also teams established by the PCC to look at certain matters and report back to the main PCC meeting.

*Standing Committee*

This is the only committee required by law. It has power to transact business of the PCC between its meetings, subject to any directions given by the Council.

*Fabric Team*

This team has responsibility for all aspects of the maintenance and upkeep of the Church Fabric.

*Worship and Discipleship Team*

This team meets to review all aspects of our worship.

*Friends of St Luke's*

This team has been formed to launch a Friends Group to provide resources and support to the parish by way of social & fundraising events involving the wider community.

*Youth Work Team*

This team coordinates our outreach to young people within the churches of Tiptree and the wider community.

*Stewardship and Finance Team*

This team receives regular financial updates, reviews income and expenditure and coordinates the PCC's stewardship scheme.

**Objectives and activities**

St. Luke's PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish of Tolleshunt Knights with Tiptree the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Luke's Church, the Churchyard and Church extension, Tiptree together with graveyard at Tolleshunt Knights. The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. We have good links with our fellow churches in the village and with the local schools. Our extension is in regular use by both church groups and other groups from the wider community.

**Achievements and performance**

***Church attendance***

All are welcome to attend our regular services. As of May 2021 there are 114 parishioners on the Church Electoral Roll, 5 of whom are not resident within the parish. A complete revision of the electoral roll took place in 2019. The average weekly attendance at Sunday services, when not affected by Covid restrictions, including children is approximately 65. Due to the Covid19

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pandemic there were no services held in church over Christmas 2020 apart from an outdoor Carol Service. Services were held over Zoom. As well as our regular services some of which had to be online due to Covid, and some with restricted attendance when restrictions ease, we enable our community to celebrate and thank God at the milestones of the journey through life.

**Review of the Year**

The following is a report of the proceedings of the PCC during the year. Other reports on aspects of worship at St. Luke's are in a separate booklet.

*During 2020/21 (from the time the 2020 APCM was due to be held) the PCC met four times via Zoom, and there were also a further 5 Standing Committee meetings via Zoom plus several Joint Standing Committee meetings with the other 3 churches in our part of the Team. PCC membership was as follows:*

- *Anne-Marie Renshaw (Chair)*
- *Ian Calvert (Churchwarden)*
- *Mike Puttick (Churchwarden)*
- *Harold Toms*
- *Clive Eastbrook (Assistant Churchwarden)*
- *Martin Sergeant (stood down at the October APCM)*
- *Penni Vigar*
- *Pauline Swindle (Deanery Synod)*
- *Paul Green*
- *Alison Weston*
- *Richard Reynolds*
- *Sheila Gunson*
- *Eric Wilson (co-opted for 1 year in May 2019, elected at October 2020 APCM)*
- *Martin Borgartz (Deanery Synod & Treasurer)*
- *Wendy Borgartz (Deanery Synod & Secretary)*

*There are currently 2 vacancies.*

*The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.*

*Due to the current restrictions, none of the Teams have operated over the past year. Two Standing Committee meetings were held in June 2020. The first one agreed to continue with work on the Extension while the building could not be used. It was also agreed to enter into a partnership with the Colchester foodbank which formalised the arrangements, opened up proper training for volunteers and means our activity is included in the Trussel Trust figures. The second meeting in June considered the changes agreed to the layout of the doors to allow the office door to be behind the locked door for security and a revised lone worker policy. Progress on the works to the hall was also discussed. A further standing committee meeting was held in June jointly with the other PCCs in this part of the Team to plan the re-opening of services from the beginning of July and how this could be achieved safely.*

*In July, the first full PCC meeting was held via Zoom. It was agreed to undertake repairs to the memorial wall and to pave over the flower beds by the drive once the other work on the building was completed. It was agreed to allow burial of ashes that were in cardboard boxes or caskets, but they must be standard sized with no plastic handles or any kind of lining, with the preference for them to be loose. It was confirmed that the APCM could not be held electronically and had to happen by the end of October, so all PCC members remained in office until the APCM was held. The PCC discussed the re-opening and agreed that services had to continue to be made available*

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Year ended 31 December 2020– continued**

*electronically. It was agreed that we would aim to have services for harvest, Remembrance Sunday, a memorial service and advent and Christmas, but that we would have to limit what we could do to what was allowed and not plan any big events. The financial position was considered with a generous legacy received, giving was reported to be holding up as people have sent in cheques or set up standing orders into the bank account.*

*In September a joint standing committee meeting was held to discuss arrangements for the APCMs of the 4 PCCs, contingency planning in case Anne-Marie or Harold contracted Covid or had to self-isolate, and arrangements for harvest festivals, Remembrance and memorial services. A PCC meeting at the end of the month also considered the arrangements for the APCM to be held on 18 October, the harvest festival, memorial services and Remembrance Sunday plans, and drew up an online plan for Christmas in case this was needed. The Treasurer reported that Stewardship was holding up well, extension income was much reduced, and that a big proportion of the Parish share still had to be paid but that it would be paid in full. The work on the Hall was now almost complete, except for the kitchen.*

*A Standing Committee meeting was held at the beginning of November where it was agreed to keep the church open for one session of private prayer on Saturday mornings. It was reluctantly agreed to cancel the Christmas tree festival due to uncertainty. A PCC meeting was held later in November, which received the annual safeguarding report. Sidesmen were appointed and it was agreed to keep Team membership unchanged, but only Extension Management and Finance may meet until things get back to normal. A new appendix to the lone working policy was approved. Plans for December services, if these are permitted, were discussed and it was agreed to trial having a Communion service in church at 9.30 and a Zoom service in the afternoon. Online services were agreed for Christingle, the crib service, also a 9 lessons and carols service. In person services were to be held if possible for Midnight and Christmas Day, if not to do on Zoom with Anne-Marie receiving communion on our behalf at home for Midnight. Although the Christmas Tree festival had to be cancelled, it was agreed to place pictures from previous years online, one a day, through Advent. The soup run was discussed, and it was agreed to continue to support people in Tiptree rather than Colchester, which means supporting the Tiptree foodbank instead of the soup run.*

*A further joint Standing Committee meeting was held in early December, to discuss the simultaneous administration of both the wafer and wine at our future Holy Communion services, now that this had been approved by our bishops. A joint Standing Committee meeting was held just before Christmas which agreed that in the light of the designation of much of Essex as tier 4 the wisest, fairest and simplest course was to close all our churches and hold the services online instead. In early January, with the announcement of lockdown 3, the PCC agreed via email to suspend public worship in our churches until the 21 February. A further joint Standing Committee meeting was held in early February to discuss arrangements for Lent, Holy Week and Easter, and planned for a range of online and outside services.*

*In February the full PCC ratified the resolution to suspend public worship passed via email in January and agreed to suspend public worship until 25 April 2021. The APCM date was moved from March until 23 May. The plans for Lent, Holy Week and Easter were also ratified. The Treasurer talked the PCC through the 2020 accounts. We lost all the fundraising income for the year, hall lettings were significantly lower, some stewardship was lost – regular giving continued but all casual donations were lost, as was fee income. Once we are back in church we need to catch up on fundraising, get hall lettings back up and keep an eye on spending. The accounts were approved unanimously and the PCC thanked the Treasurer for his hard work. The sale of a piece of land owned by the PCC in Simpsons Lane finally completed in January, the Extension works have all been paid for. The 2021 financial position was considered, there will significantly less hall letting income again this year and fee income is also likely to remain low*

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*At the meeting in April the PCC considered the arrangements for the APCM and set dates for future meetings. The Holy Week and Easter services were reviewed, it was agreed the cross outside the church was something to repeat. The Good Friday services need rethinking, as numbers have been very low in recent years for the three hour service, the shorter service outside was much better attended. The Easter fire with everyone outside was also something to repeat. The Agape meal went well on Zoom, but the preference would be for a meal in the hall next year followed by Communion in church. The re-opening was discussed. The future pattern of services following Lydia Smith's resignation was discussed, and the PCC agreed we would have to compromise, as the other churches are doing, and to have one service per month that was not a Communion Service, to be led by Harold.*

*Wendy Borgartz PCC Secretary”*

### **Financial review**

Our total income on all funds during the year was £203,182 compared to £160,380 in 2019. This included a legacy of £96,598. Grant income comprised £28,849 received from Colchester Borough Council and £2,500 from the Fowler, Smith & Jones Trust in respect of the expenditure on extending the Church Extension. Grants of £5,000 Friends of Essex Churches and £1,500 from the All Church Trust were also received towards the cost of retiling the back of the church.

Our total expenditure for the year was £253,459 (2019: £138,811). General fund expenditure was £242,710 (2019 £120,544). Our contribution to the Diocese towards the costs of providing the stipends and housing for the clergy and providing the support and infrastructure of the Diocese of £56,606 (2019: £56,156) was paid in full. The major cost in the year was £149,830 spent on the extension to the church extension.

The expenses of the team administrator and other direct costs are recharged to the other team parishes in proportion to their Parish share. At the end of the year £4,476 (2019 £1,794) was still owing.

The net result for the year is an excess of payments over receipts in total of £50,277 over all funds of which unrestricted funds showed an excess of payments over receipts of £52,136. The total of unrestricted general funds carried forward is £75,887.

The accounts reflect the impact of Covid19 on church activities. For most of 2020 we were unable to let out the extension, fee income from weddings and funerals were reduced, and fundraising activities were not possible. Positively, our stewardship giving appears to have held up.

### **Reserves policy**

It is the policy of the PCC to maintain a balance on unrestricted funds (if possible) which equates to approximately 6 months unrestricted payments to cover emergency situations which may arise from time to time. The balance of £75,887, which includes designated funds meets this target.

### **Volunteers**

We would like to thank all the volunteers who work so hard to make our church the vibrant community it is, and who work behind the scenes to maintain the fabric of the church, provide administrative support and do all the unseen jobs that need to be done.

Approved by the PCC on 9 February 2021 and signed on their behalf.

Rev'd A L Renshaw  
Chairman  
23 May 2021

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE  
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

Receipts & Payments Account	Note	Restricted funds	Friend's of St. Luke's	unrestricted funds	TOTAL FUNDS	
		(note 4)	St. Luke's	funds	2020	2019
		£	£	£	£	£
<b>Receipts</b>						
<i>Voluntary income</i>	2(a)	11,894.51	348.00	76,116.24	88,358.75	112,198.15
<i>Church activities</i>	2(b)	-	-	101,093.60	101,093.60	7,815.90
<i>Activities for generating funds</i>	2(c)	-	365.47	8,922.13	9,287.60	27,377.68
<i>Income from investments</i>	2(d)	-	-	571.50	571.50	589.33
<i>Other incoming resources</i>	2(e)	-	-	3,870.52	3,870.52	12,399.33
<b>Total receipts</b>		<u>11,894.51</u>	<u>713.47</u>	<u>190,573.99</u>	<u>203,181.97</u>	<u>160,380.39</u>
<b>Payments</b>						
<i>Church activities</i>	3(a)	10,634.51	-	242,624.24	253,258.75	137,757.69
<i>Cost of generating funds</i>	3(b)	-	114.30	86.00	200.30	1,053.33
<b>Total payments</b>		<u>10,634.51</u>	<u>114.30</u>	<u>242,710.24</u>	<u>253,459.05</u>	<u>138,811.02</u>
<b>Excess of receipts over payments / (payments over receipts)</b>		1,260.00	599.17	(52,136.25)	(50,277.08)	21,569.37
<b>Cash and bank current/deposit accounts at 1 January 2020</b>		2,999.88	(12,340.96)	128,023.25	118,682.17	97,112.80
<b>Cash and bank current/deposit accounts at 31 December 2020</b>		<u>4,259.88</u>	<u>(11,741.79)</u>	<u>75,887.00</u>	<u>68,405.09</u>	<u>118,682.17</u>
<b>2019</b>					<b>2019</b>	<b>2018</b>
<b>Receipts</b>		£	£	£	£	£
<i>Voluntary income</i>		18,067.00	647.00	93,484.15	112,198.15	58,599.71
<i>Church activities</i>		-	-	7,815.90	7,815.90	10,329.00
<i>Activities for generating funds</i>		-	3,212.16	24,165.52	27,377.68	29,308.35
<i>Income from investments</i>		-	-	589.33	589.33	586.65
<i>Other incoming resources</i>		-	-	12,399.33	12,399.33	10,013.90
<b>Total receipts</b>		<u>18,067.00</u>	<u>3,859.16</u>	<u>138,454.23</u>	<u>160,380.39</u>	<u>108,837.61</u>
<b>Payments</b>						
<i>Church activities</i>		17,214.00	-	120,543.69	137,757.69	118,211.91
<i>Cost of generating funds</i>		-	1,053.33	-	1,053.33	479.08
<b>Total payments</b>		<u>17,214.00</u>	<u>1,053.33</u>	<u>120,543.69</u>	<u>138,811.02</u>	<u>118,690.99</u>
<b>Excess of receipts over Transfer</b>		853.00	2,805.83	17,910.54	21,569.37	(9,853.38)
<b>Cash and bank current/deposit accounts at 1 January 2019</b>		2,146.88	(15,146.79)	110,112.71	97,112.80	106,966.18
<b>Cash and bank current/deposit accounts at 31 December 2019</b>		<u>2,999.88</u>	<u>(12,340.96)</u>	<u>128,023.25</u>	<u>118,682.17</u>	<u>97,112.80</u>

**PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**As at 31 December 2020**

	General Fund £	Restricted Funds £	Friend's of St. Luke's £	Third Parties £	Totals	
					2020 £	2019 £
<b>Monetary assets</b>						
Cash in hand	855.00		-		855.00	875.00
Cash at bank						
- Current account	15,620.24	4,259.88	(11,741.79)	1,986.07	10,124.40	52,815.36
- No 2 current account	4,982.84				4,982.84	11,301.40
- 60 Day Notice Account	50,000.00				50,000.00	50,000.00
- Organ Fund High Interest Account	4.30				4.30	4.30
- Spooner Legacy High Interest Account	1,405.69				1,405.69	1,404.59
- Remembrance Account	3,018.93				3,018.93	3,001.93
Total of cash and bank	<u>75,887.00</u>	<u>4,259.88</u>	<u>(11,741.79)</u>	<u>1,986.07</u>	<u>70,391.16</u>	<u>119,402.58</u>
2019	128,023.25	2,999.88	(12,340.96)	720.41		119,402.58

Church furnishings are included in the Inventory and vested in the wardens on special trust.

**Debtors**

The following costs included in expenses were due for reimbursement from other parishes in the team.

Clergy expenses and administrator costs	<u>4,475.77</u>	<u>1,794.10</u>
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**Liabilities**

The following expenses which were incurred in 2020 were paid in 2021.

Organists fees	140.00	524.25
Church Extension Extension	-	24,002.03
Clergy expenses	1,235.26	322.52
	<u>1,375.26</u>	<u>24,848.80</u>

**Assets**

**Investments and funds held by the Diocese:**

**Capital and income accounts:**

**Rev R S N Lees Fund:**

**Capital and Income reinvested:**

65.67 shares held - value at 31 December 2020	1,345.40	1,222.22
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**Rose West Legacy**

Capital: 150 shares - value at 31 December 2020	3,067.01	2,875.37
	<u>4,412.41</u>	<u>4,097.59</u>

The financial statements were approved by the PCC on 9 February 2021 and signed on their behalf:

**Revd A L Renshaw**  
PCC Chairman

**M D Borgartz**  
Treasurer

**Restricted Funds**

The restricted funds are shown in detail in note 4.



## **1 ACCOUNTING POLICIES**

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

### **Funds**

General funds represent the funds of the PCC that are not subject to any special restriction regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.

Where money has been received which has restrictions on how it may be spent, this is identified as a restricted fund and the reasons for the restriction noted. The bank balances in respect of these funds are shown separately.

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. 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.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

### **Statement of Assets and Liabilities**

The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities:

- Movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal.
- Land and buildings held on behalf of the PCC.
- Other fixtures, fittings and office equipment where the PCC is free to dispose of such assets without faculty and where the original cost exceeded £1000.

The following assets are recognised and a monetary value given as part of the description in the Statement of Assets and Liabilities:

- Amounts owing to The PCC.
- Legacies where formal notification of entitlement and amount has been received at 31 December by the PCC.
- Investments held beneficially by the PCC.

Closing bank balances as shown in the receipts and payments account.

The following liabilities are recognised in the Statement of Assets and Liabilities

- Any loans or overdrafts advanced to the PCC
- Creditors for goods and services where the supply has been received at 31 December.

### **Legacies**

The PCC regards all legacies left to St Luke's Church as a gift to be gratefully received and wisely used. When a legacy is given for a specific purpose the PCC are required to use the legacy for this purpose. Where no restriction is placed on a legacy the money will be put into a designated fund within the General Fund of the PCC accounts to be used for a specific purpose or purposes. This purpose will be decided by the PCC following recommendations from the Finance and Stewardship Team or the Standing Committee.

- 2 The expenses paid to clergy may include a small immaterial proportion, which relates to their function as PCC members. PCC members receive reimbursement of certain legitimate expenses incurred. No PCC member receives any payment as a direct result of their being on the PCC. C Eastbrook (deputy churchwarden) receives fees from the PCC in respect of his duties as organist. The fees are set independently by the PCC in line with recommended fees from the Royal School of Church Music.

**PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
For the year ended 31 December 2020

2 Receipts	Restricted	Friend's of St. Luke's	Unrestricted funds	TOTAL FUNDS	
	Funds (note 4) £			2020 £	2019 £
<b>2(a) Voluntary income</b>					
Planned giving:					
Income tax recoverable on Gift Aid			6,039.11	6,039.11	9,916.20
Stewardship			37,496.65	37,496.65	37,739.40
Collections (open plate) at all services			1,778.26	1,778.26	3,109.01
Special collections			20.00	20.00	518.23
Donations for leaving gifts			-	-	408.00
Votive candles			116.97	116.97	534.13
Wall safe - cards			19.69	19.69	72.59
Grants	9,000.00		29,079.13	38,079.13	34,907.84
Subscriptions		348.00		348.00	372.00
Donations, appeals etc.	2,894.51	-	1,566.43	4,460.94	24,620.75
	<u>11,894.51</u>	<u>348.00</u>	<u>76,116.24</u>	<u>88,358.75</u>	<u>112,198.15</u>
<b>2(b) Church activities</b>					
Fees			3,812.00	3,812.00	6,773.00
Legacies			96,598.50	96,598.50	-
Memorial plaques			335.00	335.00	355.00
Heating charges			255.00	255.00	460.00
Open Door income			93.10	93.10	227.90
	<u>-</u>	<u>-</u>	<u>101,093.60</u>	<u>101,093.60</u>	<u>7,815.90</u>
<b>2(c) Activities for generating funds</b>					
Fund raising events:					
Concerts/plays etc			-	-	1,426.00
Refreshments at events		365.47		365.47	464.45
Christmas Fayre				-	176.90
Christmas Tree Festival/Bazaar				-	577.83
History weekend				-	326.48
Pudding evening			189.30	189.30	120.50
Quiz night			-	-	240.50
Extension fees			7,224.00	7,224.00	19,881.45
Church hire			559.50	559.50	1,868.00
Rent			225.00	225.00	950.00
Printing income			571.38	571.38	954.61
Messy Church			32.95	32.95	130.96
Advertising Income			120.00	120.00	260.00
	<u>-</u>	<u>365.47</u>	<u>8,922.13</u>	<u>9,287.60</u>	<u>27,377.68</u>
<b>2(d) Income from investments</b>					
Dividends receivable			86.08	86.08	83.57
Interest received			485.42	485.42	505.76
	<u>-</u>	<u>-</u>	<u>571.50</u>	<u>571.50</u>	<u>589.33</u>
<b>2(e) Other incoming resources</b>					
Team refunds			2,888.46	2,888.46	6,206.28
Miscellaneous income			982.06	982.06	6,193.05
	<u>-</u>	<u>-</u>	<u>3,870.52</u>	<u>3,870.52</u>	<u>12,399.33</u>
<b>Total Receipts</b>	<u>11,894.51</u>	<u>713.47</u>	<u>190,573.99</u>	<u>203,181.97</u>	<u>160,380.39</u>

**PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For the year ended 31 December 2020**

3 Payments	Restricted	Friend's of St. Luke's	Unrestricted funds	TOTAL FUNDS	
	Funds (note 4)			2020	2019
	£	£	£	£	£
<b>3(a) Church Activities</b>					
Diocesan family purse			56,606.00	56,606.00	56,156.00
<i>Clergy expenses:</i>					
Rector travel			613.10	613.10	722.00
Curate travel			-	-	1,302.60
Rector telephone			344.80	344.80	385.54
Curate telephone			-	-	430.70
Entertainment			-	-	0.80
<i>Church expenses:</i>					
Heat, light, water and insurance			3,817.29	3,817.29	3,834.70
Maintenance & equipment	7,944.51		7,292.07	15,236.58	21,870.38
Altar services			541.69	541.69	2,253.54
Music, choir and organists			1,619.98	1,619.98	2,949.82
Upkeep of churchyard - general			260.25	260.25	740.02
Upkeep of churchyard - Tolleshunt Knights	40.00			40.00	200.00
Church Extension Extension	2,500.00		147,330.00	149,830.00	13,407.57
<i>Extension expenses:</i>					
Heat, light, water and insurance			4,695.39	4,695.39	5,075.01
Maintenance			2,878.26	2,878.26	4,242.38
Cleaning wages			1,273.00	1,273.00	2,928.13
Cleaning materials			452.52	452.52	1,140.16
Equipment			565.00	565.00	1,411.79
Telephone			830.22	830.22	736.33
Sunday School & youth			181.25	181.25	100.00
Christmas tree	150.00		10.00	160.00	80.00
Professional fees			35.00	35.00	2,318.90
Miscellaneous expenses			1,284.26	1,284.26	2,358.89
Books and publications			530.48	530.48	401.93
<i>Missionary and charitable giving:</i>					
Home missions and other Church societies and organisations					
- Sundry			20.00	20.00	-
- TYPO			1,000.00	1,000.00	-
- Essex Clergy Charity				-	185.10
- Rectors discretionary fund				-	292.00
- Children's Society (Christingle collection)				-	106.62
Secular charities					
- Little Haven Children's Hospice				-	216.51
<i>Church management and administration</i>					
Bank charges			37.06	37.06	-
Administrator costs			8,319.38	8,319.38	8,076.74
Postage, stationery and printing			1,674.49	1,674.49	3,142.57
Deanery dues			(10.00)	(10.00)	35.00
Gifts			19.75	19.75	445.96
Memorial plaques			318.00	318.00	210.00
Other telephone expenses			85.00	85.00	-
	<u>10,634.51</u>	<u>-</u>	<u>242,624.24</u>	<u>253,258.75</u>	<u>137,757.69</u>
<b>3(b) Costs of generating funds</b>					
FoSL event costs		114.30		114.30	1,053.33
Costs of other fund raising activities			86.00	86.00	-
	<u>-</u>	<u>114.30</u>	<u>86.00</u>	<u>200.30</u>	<u>1,053.33</u>
<b>Total payments</b>	<u>10,634.51</u>	<u>114.30</u>	<u>242,710.24</u>	<u>253,459.05</u>	<u>138,811.02</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
For the year ended 31 December 2020

4 Restricted funds

	Tawell Legacy £	Organ Fund £	Ministry fund £	Other £	Church Floor £	Extension & equipment £	TOTAL FUNDS	
							2020 £	2019 £
<b>Restricted Funds Receipts</b>								
<i>Voluntary income</i>								
Grants					6,500.00	2,500.00	9,000.00	16,789.00
Donations, appeals etc.				150.00	1,444.51	1,300.00	2,894.51	1,278.00
	-	-	-	150.00	7,944.51	3,800.00	11,894.51	18,067.00
<b>Total Receipts</b>	-	-	-	150.00	7,944.51	3,800.00	11,894.51	18,067.00
<b>Restricted Funds Payments</b>								
<i>Church activities</i>								
Church expenses:								
Maintenance & equipment					7,944.51		7,944.51	16,789.00
Extension extension						2,500.00	2,500.00	
Churchyard				40.00			40.00	
TYPO							-	-
New chasubles							-	200.00
Water boiler							-	95.00
Mower repairs							-	50.00
Kelvedon & Feering							-	-
Christmas tree				150.00			150.00	80.00
	-	-	-	190.00	7,944.51	2,500.00	10,634.51	17,214.00
<b>Total payments</b>	-	-	-	190.00	7,944.51	2,500.00	10,634.51	17,214.00
<b>Excess of receipts over payments/(payments over receipts)</b>	-	-	-	(40.00)	-	1,300.00	1,260.00	853.00
<b>Cash and bank accounts at 1 January 2020</b>	825.00	1,042.00	458.00	674.88		-	2,999.88	2,146.88
<b>Cash and bank accounts at 31 December 2020</b>	825.00	1,042.00	458.00	634.88		1,300.00	4,259.88	2,999.88
Choir				300.00				-
Sanctuary robes				138.78				
Hymn books				196.10				
				634.88				

**Restricted Funds**

The restricted funds shown above and their restrictions are:

**Tawell Legacy**

This fund represents a legacy left to the Rector and Churchwardens of St. Luke's by the late Mrs P E Tawell for the maintenance of the Church and graveyard with the wish that the graves and gravestones of herself and her family are kept in good order.

**Organ Fund**

This fund represents donations given for maintenance of the organ.

**Ministry Fund**

This fund represents monies arising from the retirement of J Leaworthy and which are to be used to provide grants for those undertaking further study for ministry.

**Church Floor**

This fund represents donations and grants received in respect of replacing the floor tiles in the Church.

**Extension & Equipment**

This fund represents donations and grants received towards the building work and equipment required in the extension building project.

**Other**

This represents sundry small restricted fund balances held from time to time.

**Hymn Books**

This fund represents monies raised towards the replacement of the hymn book used in services.

**Sanctuary robes**

This fund represents monies raised towards the replacement of robes for Servers.

**Choir**

This represents money left to the choir in a legacy.

**PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For the year ended 31 December 2020**

**5 General Fund**

		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
The general fund is made up of the following:			
- General fund	5(a)	(13,533.04)	38,620.21
Funds designated by the PCC			
- Spooner legacy	5(b)	1,185.40	1,185.40
- Tabner legacy	5(d)	2,812.94	2,812.94
- Remembrance fund	5(c)	3,018.93	3,001.93
- Organ fund	5(e)	25,000.00	25,000.00
- Everitt legacy	5(f)	36,905.49	36,905.49
- Wilkinson legacy	5(g)	500.00	500.00
- East Legacy	5(h)	500.00	500.00
- Sorrell Legacy	5(i)	1,000.00	1,000.00
- Taylor Legacy	5(j)	17,301.66	17,301.66
- Butler Legacy	5(k)	1,195.62	1,195.62
		<u>75,887.00</u>	<u>128,023.25</u>
<b>a) General fund</b>			
Balance brought forward		38,620.21	19,788.47
Excess of receipts over payments/(payments over receipts) for year		(52,136.25)	17,910.54
Transfer (to)/from Remembrance fund		(17.00)	(145.00)
Transfer (to) Butler Legacy			1,066.20
Balance carried forward		<u>(13,533.04)</u>	<u>38,620.21</u>
<b>b) Spooner legacy</b>			
Balance brought forward		1,185.40	1,185.40
Transfer from/(to) general fund		-	-
Balance carried forward		<u>1,185.40</u>	<u>1,185.40</u>
<b>c) Remembrance fund</b>			
Balance brought forward		3,001.93	2,856.93
Transfer from/(to) general fund		17.00	145.00
Balance carried forward		<u>3,018.93</u>	<u>3,001.93</u>
<b>d) Tabner Legacy</b>			
Balance brought forward		2,812.94	2,812.94
Transfer from/(to) general fund		-	-
Balance carried forward		<u>2,812.94</u>	<u>2,812.94</u>
<b>e) Organ Fund</b>			
Balance brought forward		25,000.00	25,000.00
Transfer (to)/from Taylor Legacy		-	-
Balance carried forward		<u>25,000.00</u>	<u>25,000.00</u>
<b>f) Everitt Legacy</b>			
Balance brought forward		36,905.49	36,905.49
Transfer (to)/from general fund		-	-
Balance carried forward		<u>36,905.49</u>	<u>36,905.49</u>

**PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
For the year ended 31 December 2020

<b>5 General Fund (continued)</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
g) <i>Wilkinson Legacy</i>		
Balance brought forward	500.00	500.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>500.00</u>	<u>500.00</u>
h) <i>East Legacy</i>		
Balance brought forward	500.00	500.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>500.00</u>	<u>500.00</u>
i) <i>Sorrell Legacy</i>		
Balance brought forward	1,000.00	1,000.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>1,000.00</u>	<u>1,000.00</u>
j) <i>Taylor Legacy</i>		
Balance brought forward	17,301.66	17,301.66
Upgrade sound system/projection system	-	-
Balance carried forward	<u>17,301.66</u>	<u>17,301.66</u>
k) <i>Butler Legacy</i>		
Amount received	1,195.62	2,261.82
New chasubles		(1,066.20)
Balance carried forward	<u>1,195.62</u>	<u>1,195.62</u>

**6 Amounts held on behalf of third parties**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
- Mothers and toddlers	386.45	186.45
- Food Bank	815.00	-
- Mens Supper Club	388.96	388.96
- Christmas Alone	65.00	65.00
- Bible Society	47.00	-
- Beacon House	25.66	-
- Key deposits	90.00	80.00
- Diocese of Chelmsford	168.00	-
	<u>1,986.07</u>	<u>720.41</u>

**7 Restricted income**

The PCC receives certain income on the understanding that it is used towards the maintenance of the Churchyard and in the case of legacies the graves of the legatees. These amounts during the year were:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Income from investments held on behalf of the PCC by the Central Board of Finance from the following:		
Rose West Legacy	86.08	83.57
Grant from The Commonwealth Graves Commission	<u>30.00</u>	<u>30.00</u>

**Independent Examiner's Report  
to the PCC of the Parish of Tolleshunt Knights with Tiptree**

I report on the accounts of the PCC for the year ended 31 December 2020, which are set out on pages 5 to 12.

**Respective responsibilities of the PCC and examiner**

The members of the PCC are responsible for the preparation of the financial statements. The PCC members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

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

**Basis of independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the 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 no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

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

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

J Wyncoll ACA  
Willow House  
110 Maldon Road  
Tiptree  
19 May 2021