

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL  
PARISH OF WILLINGDON**

**CHURCH OF ST MARY THE VIRGIN, WILLINGDON**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL  
PARISH OF WILLINGDON  
CHURCH OF ST MARY THE VIRGIN, WILLINGDON  
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# **Trustees Annual Report and Financial Report**

Of

The Parochial Church Council of the Ecclesiastical Parish of

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## **St Mary the Virgin, Willingdon**

St Mary the Virgin Willingdon, Church Street, Willingdon BN20 9HT

Registered Charity no. 1133784

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For the year ended 31<sup>st</sup> December 2021

Website: [www.stmaryswillingdon.org](http://www.stmaryswillingdon.org)

Incumbent: The Revd. Kevin Agnew. 35a Church Street, Willingdon BN20 9HR

Independent examiner: Nicholas Brown FCA DChA BFP, Plummer Parsons, 18 Hyde Gardens, Eastbourne

Bankers: Barclays, East Sussex Branch.

National Westminster, Eastbourne Town Centre Branch

# St Mary the Virgin, Willingdon

## Trustees Annual Report for 2021

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

The Rev. Kevin Agnew was Incumbent of St Mary's Church, Willingdon. When he took early retirement this placed the church in interregnum. During this period the Church Wardens were responsible for the fabric and running of the church, and Deacon Sue, with the permission of the Bishop of Lewes, took charge of the Ministry.

The PCC has the responsibility of co-operating with incumbent, The Revd. Kevin Agnew, in:

- The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England;
- Promoting in the parish the whole mission of the church, pastoral, social, evangelistic and ecumenical;
- To know Jesus better and make Him known;
- Practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or, ability to pay; and
- Providing financial support to those in need and, to other organisations with similar objectives.

The PCC also has the responsibility for the parish and for the repair and maintenance of the Church Fabric, Church Hall and 37 Church Street.

### **What we planned to do to achieve our charitable objectives**

When planning our activities for the year, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit and the specific guidance on 'charities for the advancement of religion'.

For 2021, we discussed and planned the following objectives and activities to fulfil our aims.

- Enabling as many people as possible to worship at our church.
- Enabling as many people as possible to become part of our parish community.
- Teaching, baptising and nurturing new and existing believers.
- Maintaining an overview of worship throughout the parish.
- Considering how services can involve the many groups that live within the parish.
- Putting faith into practise, through prayer and scripture, sacraments and music.
- Offering worship and prayer, learning about the Gospel, in small group situations.
- Assisting people from all walks of life to develop their knowledge of, and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Providing assistance to the poor and needy of the parish and beyond.
- Giving grants to missionary organisations and other charitable causes.
- Reaching out to the unchurched through provision of the weekly worship and the hub café at the Willingdon Trees Community Centre on Tuesdays and the provision of a café at the Foodbank on Wednesdays, the Christmas Tree Festival and Church Street Nativity. Live streaming of services.
- Maintaining the fabric of the medieval church building as a historic centre and focus for the village and parish.

# St Mary the Virgin, Willingdon

## Trustees Annual Report for 2021

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### **What we achieved and how we affected beneficiaries' lives**

#### ***Attendance at worship***

The church family welcomes visitors from within, as well as outside, the parish boundary. Visitors attend by personal choice and it is our great pleasure to welcome anyone from all walks of life to take part in the life of the church. We contend that voluntary attendance to worship the Lord Jesus Christ, is a major demonstration of the public benefit of our activities.

Normally we would encourage the deepening of faith for all ages and, alongside our services, there would be a programme for young people. Due to the pandemic, this did not happen. As the restrictions relaxed, baptisms and monthly children's services took place.

There are currently 207 persons on the church electoral roll.

All Covid -19 safety guidelines were adhered to, carefully following the advice from The Bishop of Chichester, the Church of England and the government.

A weekly church bulletin has enabled St Mary's to communicate with over 250 households each week. This includes the Sunday readings, biblical reflections and prayers. It has proved to be a vital communication for pastoral care and support. Communication also took place via Facebook.

The services of remembrance, as well as, the worship at Butts Brow at the Ruthless Memorial were led by Deacon Sue as an act of remembrance for the local parish council outside the parish office.

Throughout the year the Sunday morning 9.45am Parish Eucharist was live streamed and, when permitted, an 8am service of Holy Communion and 11.30am Eucharist were added. Evensong took place on Sunday evenings and was live streamed. Compline took place every Thursday evening. When permitted the church was open twice a week for private prayer.

Contact with young families continued during the year via social media. Weekly contact with young families (Kids on Sundays) continued and they were provided with activities based on the weekly church theme. Sonbeams continued via Zoom during the first lockdown and contact has been kept throughout the year. Christmas services were all lived streamed. Unfortunately due to restrictions the following events had to be cancelled: our monthly Messy Church, some schools Christmas concerts, our church/village Pantomime and the Summer Fair.

#### ***Pastoral Care***

Weekly fellowship took place twice a week from both The Church on the Trees and St Mary's, giving people the opportunity to talk, support and see others via social media.

Pastoral care was given to the families of the bereaved and the clergy at St Mary's took 28 funerals during the year. St Mary's outreach continued to the local care home, providing pastoral support to families suffering bereavement.

#### ***Teaching, baptising and nurturing new and existing believers***

As Covid restrictions were relaxed, 4 weddings took place and pastoral care was given to all the couples. 2 confirmations and 18 baptisms took place.

During the year we were able to 'Zoom' part of our Lent and Advent course. The Saturday Quiet Days restarted.

# St Mary the Virgin, Willingdon

## Trustees Annual Report for 2021

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We are deeply grateful to the Ministry Team who have supported the ongoing teaching and nurturing of the faith at St Mary's. We continue to develop our fellowship together.

### ***Evangelism and outreach***

Whilst observing Covid regulations, The Church on the Trees has continued to be a worshipping presence in the heart of Willingdon Trees Estate. Although the 'café' part of Café+Church has been suspended much of the year, the 'Church' part has flourished - masked up, socially distanced, and/or online. Numbers have even increased slightly and lay members have enthusiastically taken on duties which made for varied and vibrant worship.

During the pandemic, St Mary's continued to support various charities. A harvest collection took place for the Family Support work and the annual 'Link to Hope' shoebox appeal was very well supported. St Mary's also held special collections for the Children's Society and Christian Aid.

The church website is a valuable resource, informing the community and beyond of our mission and outreach to all.

### ***Provision of the church building for people to enjoy***

Our church continues to be appreciated by our parishioners and the local community. During the year the church was opened twice a week for private prayer when permitted to do so. As restrictions relaxed, this was extended to 5 days a week. The Church Hall continued to be used by the Chalk Hill Pre-school, when permitted. Other groups started up again in September.

### ***Building for the future***

We intend to continue with our plans for the bell restorations and hope that this will involve the interest of the local community in many ways.

### ***Safeguarding***

The church continues to review and update all safeguarding procedures, following the current diocesan guidelines including implementing 'Simple Quality Protects' (SQP). The Parochial Church Council fully recognises its duty to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

Grateful thanks to everyone who has contributed to the life, witness and mission of St Mary's church during the past year.

### **Financial review**

The Finance Committee of the PCC met formally six times during the year to monitor and manage the church's income, expenditure and funds and report upon same to the PCC.

### ***Overview***

Because of the continuing impact of Covid 19, 2021 proved to be another difficult and challenging year for St Mary's. We started the year with a total funds of £701,573 and ended the year with a total funds of £676,112. A deficit on the year of £25,462.

# St Mary the Virgin, Willingdon

## Trustees Annual Report for 2021

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It is important to note that the bulk of our funds is tied-up in Restricted and Endowment Funds totalling £110,407, together with Unrestricted Funds totalling £565,705 - of which £502,947 is designated for specific purposes or projects.

During the year, the PCC agreed to drawdown monies from certain Designated Funds to bolster the free unrestricted money the church has to work with. This is represented by the balance of General Unrestricted Funds of £62,758 in the Balance Sheet.

On advice of our accountants, the PCC further agreed to move the Fixed Asset Fund of £312,898 into Designated Funds. This will provide a clearer picture of the church's actual free unrestricted funds.

### ***Income***

Successive 'lockdowns', the necessary restrictions on attendance, and the reduction in fundraising activities has meant we have again lost substantial income from sources such as the major Summer Fair, general fundraising, fees from weddings and baptisms, hiring fees for the Hall, cash giving at services, and casual and visitor donations through the wall safe.

Except for Legacies and reclaimed Gift Aid, every income source was down on the previous year. Donations and voluntary giving totalled £90,944 and was £13,669 or 13% down on the previous year. Planned giving was down £10,470 or 17% on the year.

Nevertheless, fundraising efforts during the year such as the Valuation Day, social events, Christmas Fair and the Christmas Tree Festival were greatly appreciated. Such initiatives not only contribute to overall income, but also raise awareness of our need for funds. The annual Gift Day appeal was well supported and, with Gift Aid, achieved close to £10,000.

We were fortunate to receive a legacy of £10,000 in the year, which is being used to fund the new Director of Music's fees.

The Finance Committee and the PCC wish to record special and grateful thanks to those members of the congregation who support the church so generously through planned and regular giving and the Gift Aid scheme.

### ***Expenditure***

Through careful controls and economies, the total expenditure for the year was contained at £159,676, but slightly up on the previous year by £2,705 or just under 2%.

Our single major expense is the Parish Share (which we pay to the Diocese towards our total Parish Ministry Costs) which in 2021 was £58,000 or £4,833 per month. This is a huge and daunting commitment each year. This, together with the disparity between our overall costs and the giving from the pews, continues to be a constant and underlying challenge. In the light of the difficulties parishes were experiencing during lockdown, the Diocese wrote-off all deficits on Parish Ministry Costs outstanding at the end of 2020, which meant St. Mary's started 2021 with a clean sheet.

Essential maintenance and repair works were carried out during the year on the floodlights, the Church house at No 37 Church Street, and the flooring in the Hall. These works together with general repairs and maintenance of the fabric and churchyard totalled £20,658.

# St Mary the Virgin, Willingdon

## Trustees Annual Report for 2021

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Church running costs are reported as £26,235 and £13,925 more than last year. In 2020, Church Running Costs were lower than usual because of a refund of some £6,000 in respect of over-estimated energy bills. The 2021 figure includes some £10,000 we had to repay to the Diocese in respect of accumulated wrongly retained fees for weddings and funerals. The 2021 figure is further swelled by the appointment of a self-employed Director of Music.

It has been the policy of the PCC to tithe a sum in the region of 10% of its net income from ordinary activities for charitable donations. As there was no distribution in 2020, the PCC agreed to give a slightly larger sum to good causes in 2021 and 2022 to make up the shortfall. Accordingly, the Missions Committee gave grants during the year, totalling £10,000 to ten local charities.

### ***Staff costs***

Both the Parish Administrator and Financial Administrator were retained in 2021. However, the Parish Administrator was furloughed or partly furloughed during the year.

### ***Investments***

Income from investments in the current economic climate continues to be poor, especially from the Church of England Investment Fund. The PCC intends to take professional advice on the portfolio in the expectation of achieving better returns.

### ***Reserves policy***

During the year the PCC examined the purpose and value of Restricted, Designated and Unrestricted funds and, following some movements in Designated Funds, now feel these are appropriate to the need. The PCC anticipate that the Quinquennial inspection in 2022 will reveal that considerable work will be required on the fabric of the church in the short, medium and long term.

### ***Structure and governance and management of the charity***

The Parochial Church Council (PCC) is a registered with the Charity Commission as required by the Charities Act 2011.

Its governing document is the Parochial Church Council (Powers) Measure 1956. The PCC met 8 times during the year with an average attendance of 82.10%.

The following served as members of the Parochial Church Council:

#### ***Ex Officio members***

Incumbent	The Revd. Kevin Agnew Dip MinTh	(Left 11/04/2021)
Associate Vicars	The Revd. Deacon Sue Wilkinson FD TCM The Revd. Merriel Woodward PG Dip. Ministry & Mission	(Left 03/08/2021)
Readers	Mrs Lyn Bishop Mr Jeremy Rowett	
Wardens	Mrs Iona Taylor Mr Trevor Amey	



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Deanery Synod Reps	Mr Paul Martin Mr Olaf Hoeg	
Elected Members	Mrs Stephanie Anderson Mrs Joyce Benstead Mr. David Fleuty Mrs Susan Foster	(Joined 10/05/2021, left 29/11/2021) (Left 10/05/2021)  (Joined 10/05/2021)
(Parish Safeguarding Officer)	Mrs Melissa Green Mr Geoff Grundy Mrs Jan Grundy Mr John Hemingway Mrs. Lynne Lorraine Mr Jolly Pett Mrs Polly Stone-Lee	(Joined 10/05/2021) (Left 10/05/2021) (Left 10/05/2021)    (Joined 18/01/2021)
(Parish Safeguarding Officer)	Mrs Sue Walsh Mr Brian Waters Mrs. Christine Wragg The Revd. Peter Wragg	(Left 10/05/2021)  (Joined 10/05/2021) (Co-opted 17/05/2021)
Treasurer	Mr. James Tomsett	
PCC Secretary	Mrs Val Winslade	

Membership of the PCC is determined under the Church Representative Rules and consists of certain ex-officio members (the incumbent, associate vicars, curate, lay readers licenced to officiate in the church), the church wardens and members of the Deanery, Diocesan or General Synods and up to 15 members of the church who are elected at the Annual Parochial Church Meeting (APCM).

Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The Trustees' Annual Report was approved by the PCC and signed on their behalf by Mr T Amey.

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Date.....

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL  
PARISH OF WILLINGDON  
CHURCH OF ST MARY THE VIRGIN, WILLINGDON  
STATEMENT OF PCC'S RESPONSIBILITIES  
*FOR THE YEAR ENDED 31 DECEMBER 2021***

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

The law applicable to charities in England and Wales requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the Church for that year.

In preparing these financial statements, the PCC are required to:

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

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL  
PARISH OF WILLINGDON  
CHURCH OF ST MARY THE VIRGIN, WILLINGDON  
INDEPENDENT EXAMINER'S REPORT**

**TO THE PCC OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL  
PARISH OF WILLINGDON**

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I report to the PCC on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Willingdon (the Church) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the PCC of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Church's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Church as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Nicholas Brown FCA DChA BFP

18 Hyde Gardens  
Eastbourne  
East Sussex  
BN21 4PT

Dated: .....

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WILLINGDON  
CHURCH OF ST MARY THE VIRGIN, WILLINGDON  
STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £
<b><u>Income and endowments from:</u></b>								
Donations and legacies	2	101,126	856	-	101,982	2,080	-	108,693
Charitable activities	3	21,950	-	-	21,950	-	-	31,690
Investments	4	761	3,285	-	4,046	3,393	-	4,512
Other income	5	212	-	-	212	-	-	675
<b>Total income</b>		<b>124,049</b>	<b>4,141</b>	<b>-</b>	<b>128,190</b>	<b>5,473</b>	<b>-</b>	<b>145,570</b>
<b><u>Expenditure on:</u></b>								
Raising funds	6	1,767	1,213	-	2,980	320	-	3,991
Charitable activities	7	134,862	-	-	134,862	5,702	-	136,258
Other	12	11,714	10,120	-	21,834	4,586	-	16,722
<b>Total resources expended</b>		<b>148,343</b>	<b>11,333</b>	<b>-</b>	<b>159,676</b>	<b>10,608</b>	<b>-</b>	<b>156,971</b>
Net gains/(losses) on investments	13	(1,831)	7,870	(15)	6,024	(12,363)	8	(11,416)
<b>Net movement in funds</b>		<b>(26,125)</b>	<b>678</b>	<b>(15)</b>	<b>(25,462)</b>	<b>(17,498)</b>	<b>8</b>	<b>(22,817)</b>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WILLINGDON  
CHURCH OF ST MARY THE VIRGIN, WILLINGDON  
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £
<b>Net movement in funds</b>		(26,125)	678	(15)	(25,462)	(17,498)	8	(22,817)
Fund balances at 1 January 2021		591,830	109,518	226	701,574	127,015	218	724,390
<b>Fund balances at 31 December 2021</b>		565,705	110,196	211	676,112	109,517	226	701,573

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL  
PARISH OF WILLINGDON  
CHURCH OF ST MARY THE VIRGIN, WILLINGDON  
BALANCE SHEET**

**AS AT 31 DECEMBER 2021**

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	14		312,898		314,578
Investments	15		92,699		86,675
			<u>405,597</u>		<u>401,253</u>
<b>Current assets</b>					
Stocks	17	399		399	
Debtors	18	16,081		14,862	
Cash at bank and in hand		282,979		302,930	
		<u>299,459</u>		<u>318,191</u>	
<b>Creditors: amounts falling due within one year</b>	19	(28,944)		(17,871)	
Net current assets			<u>270,515</u>		<u>300,320</u>
<b>Total assets less current liabilities</b>			<u>676,112</u>		<u>701,573</u>
<b>Capital funds</b>					
<u>Endowment funds</u>					
General endowment funds		211		226	
Endowment funds	21		211		226
Restricted funds	22		110,196		109,517
<u>Unrestricted funds - general</u>					
Designated funds:	23	502,947		241,760	
General unrestricted funds		<u>62,758</u>		<u>350,070</u>	
			<u>565,705</u>		<u>591,830</u>
			<u>676,112</u>		<u>701,573</u>

The financial statements were approved by the PCC on .....

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Mr T Amey  
Trustee

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL  
PARISH OF WILLINGDON  
CHURCH OF ST MARY THE VIRGIN, WILLINGDON  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1 Accounting policies**

**Charity information**

Church of St Mary the Virgin, Willingdon is an unincorporated charity, governed by the Parochial Church Councils (Powers) Measure 1956 and Church Representation Rules. It is registered with the Charity Commission under charity number 1133784.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the Church's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have been prepared with early application of the FRS 102 Triennial Review 2017 amendments in full.

The accounts are prepared in sterling, which is the functional currency of the Church. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, except for 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 the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

**1.2 Going concern**

At the time of approving the financial statements, the PCC have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC continue to adopt the going concern basis of accounting in preparing the financial statements.

At the date of this report, there exists considerable uncertainty regarding the potential impact of the Coronavirus and the economic consequences, both within the U.K. and overseas, which may result from government policies to contain the spread. The duration and geographical extent of any possible lockdown or future government policies are unknown. Whilst we are unable to predict what the economic consequences may be and the impact on the charity's future ability to continue trading, we have continued to use the going concern basis as appropriate in the preparation of these accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the PCC in furtherance of their charitable objectives.

Designated funds are set aside by the PCC for specific future purposes or projects.

Restricted funds are either income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; or 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.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL  
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CHURCH OF ST MARY THE VIRGIN, WILLINGDON  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1 Accounting policies**

**(Continued)**

Endowment 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.

**1.4 Income**

All income and endowments 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.

Collections are recognised when received. Planned giving receivable is recognised 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.

Sales of magazines and study notes are recognised when received. Rents from property are recognised in accordance with the rental agreements, when receipt is probable.

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised when received. Investment income - dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. All other income is recognised in accordance with the above overall policy.

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

**1.5 Expenditure**

Expenditure is accounted for on the accruals basis and accounted for gross.

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

The 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.



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL  
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CHURCH OF ST MARY THE VIRGIN, WILLINGDON  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1 Accounting policies**

**(Continued)**

**1.6 Tangible fixed assets**

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the 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 November 1984 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 £1,000 are written off in the year they were incurred.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Audio and visual equipment	14% reducing balance basis
Office equipment	14% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

No depreciation is provided on freehold property as it is the PCC's policy to maintain these assets in a continual state of sound repair. The useful economic life of these assets is so long and the residual value so high that any depreciation would not be material. These assets will be subject to annual impairment reviews. Provision will be made if there has been any permanent diminution in value.

**1.7 Fixed asset investments**

Fixed asset investments are measured at fair value at the balance sheet date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**1.8 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with the CBF Church of England Funds or at the bank and other short-term liquid investments with original maturities of three months or less.

**1.10 Employee benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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**2 Donations and legacies**

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Planned giving	50,286	-	50,286	60,756
Legacies receivable	10,182	-	10,182	2,000
Grants	4,757	-	4,757	7,452
Loose cash collections	2,817	-	2,817	2,987
Other special appeals	10,017	856	10,873	17,089
Summer fete and Music concerts	1,480	-	1,480	70
Gift Aid recoverable	18,570	-	18,570	14,286
Donations	3,017	-	3,017	4,053
	<u>101,126</u>	<u>856</u>	<u>101,982</u>	<u>108,693</u>
<b>For the year ended 31 December 2020</b>	<u>106,613</u>	<u>2,080</u>		<u>108,693</u>

Grants includes monies received under the Coronavirus Job Retention Scheme totalling £1,293.

**3 Charitable activities**

	2021 £	2020 £
Sales of the parish magazine	-	1,078
Church centre hiring fees	10,278	10,183
Magazine advertisement fees	-	176
Rent from letting of parish house	12,000	11,800
Traidcraft stall	109	1,676
Fees for weddings, funerals and baptisms	(437)	6,777
	<u>21,950</u>	<u>31,690</u>

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**4 Investments**

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Income from unlisted investments	-	3,260	3,260	-	3,252	3,252
Interest receivable	761	25	786	1,119	141	1,260
	<u>761</u>	<u>3,285</u>	<u>4,046</u>	<u>1,119</u>	<u>3,393</u>	<u>4,512</u>

**5 Other income**

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Other receipts	212	675
	<u>212</u>	<u>675</u>

**6 Raising funds**

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Fundraising and publicity</u>						
Special appeals costs (e.g. adverts, brochures)	1,360	1,213	2,573	3,581	320	3,901
Summer fete	249	-	249	90	-	90
Advertising	158	-	158	-	-	-
	<u>1,767</u>	<u>1,213</u>	<u>2,980</u>	<u>3,671</u>	<u>320</u>	<u>3,991</u>
Fundraising and publicity	1,767	1,213	2,980	3,671	320	3,991
	<u>1,767</u>	<u>1,213</u>	<u>2,980</u>	<u>3,671</u>	<u>320</u>	<u>3,991</u>

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**7 Charitable activities**

	<b>Church activities 2021 £</b>	<b>Church activities 2020 £</b>
Staff costs	13,041	12,878
Depreciation and impairment	1,683	1,956
Ministry - diocesan parish contribution	58,000	55,785
Ministry - other clergy costs	2,096	5,675
Upkeep of services	508	514
Church running	26,235	12,310
Youth ministry	553	99
Church maintenance and repair	18,938	41,053
Upkeep of churchyard	1,720	2,396
	<hr/>	<hr/>
	122,774	132,666
Grant funding of activities (see note 8)	10,000	181
Share of governance costs (see note 9)	2,088	3,411
	<hr/>	<hr/>
	134,862	136,258
	<hr/>	<hr/>
<b>Analysis by fund</b>		
Unrestricted funds - general	134,862	130,556
Restricted funds	-	5,702
	<hr/>	<hr/>

Governance costs are fees for the Independent Examination of the accounts and HR fees.

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**8 Grants payable**

	2021 £	2020 £
Grants to institutions:		
<u>Home:</u>		
Warming Up the Homeless	1,000	-
Eastbourne Association Parents Action	1,000	-
St Wilfrid's Hospice	1,000	-
Friends of Eastbourne Hospitals	1,000	-
Matthew 25 Mission	1,000	-
Chalk Farm Pre-school	1,000	-
Family Support Work	1,000	-
Beachy Head Chaplain	1,000	-
People Matter	1,000	-
Eastbourne Lifeboat	1,000	-
Eco Church	-	125
Sundry donations	-	56
	<u>10,000</u>	<u>181</u>

**9 Support costs**

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Legal and professional	-	-	-	-	657	657
Accounting and Independent Examination fees	-	2,088	2,088	-	2,754	2,754
	<u>-</u>	<u>2,088</u>	<u>2,088</u>	<u>-</u>	<u>3,411</u>	<u>3,411</u>
Analysed between Charitable activities	-	2,088	2,088	-	3,411	3,411

Governance costs above include payments to the Independent Examiner of £2,088 (2020: £2,754) for accountancy and Independent Examination services.

**10 PCC**

No PCC members or persons closely connected to them received any form of remuneration. No persons received remuneration in excess of £60,000.

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**11 Employees**

The average monthly number of employees during the year was:

	<b>2021 Number</b>	<b>2020 Number</b>
	2	2
	<u>2</u>	<u>2</u>
<b>Employment costs</b>	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	13,041	12,666
Social security costs	-	212
	<u>13,041</u>	<u>12,878</u>
	<u>13,041</u>	<u>12,878</u>

There were no employees whose annual remuneration was more than £60,000.

**12 Other**

	<b>Unrestricted funds general 2021</b>	<b>Restricted funds 2021</b>	<b>Total £ 2021</b>	<b>Unrestricted funds general 2020</b>	<b>Restricted funds 2020</b>	<b>Total £ 2020</b>
Traidcraft stall	-	-	-	1,939	-	1,939
Other trading costs	2	10,120	10,122	1,999	4,586	6,585
Other expenditure	11,712	-	11,712	8,198	-	8,198
	<u>11,714</u>	<u>10,120</u>	<u>21,834</u>	<u>12,136</u>	<u>4,586</u>	<u>16,722</u>
	<u>11,714</u>	<u>10,120</u>	<u>21,834</u>	<u>12,136</u>	<u>4,586</u>	<u>16,722</u>

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13	Net gains/(losses) on investments	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
		funds general 2021 £	funds 2021 £	funds 2021 £	2021 £	funds general 2020 £	funds 2020 £	funds 2020 £	2020 £
	Revaluation of investments	(1,831)	7,870	(15)	6,024	939	(12,363)	8	(11,416)

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**14 Tangible fixed assets**

	Freehold land and buildings	Audio and visual equipment	Office equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2021	302,562	15,795	18,598	336,955
At 31 December 2021	302,562	15,795	18,598	336,955
<b>Depreciation and impairment</b>				
At 1 January 2021	-	7,315	15,060	22,375
Depreciation charged in the year	-	1,187	495	1,682
At 31 December 2021	-	8,502	15,555	24,057
<b>Carrying amount</b>				
At 31 December 2021	302,562	7,293	3,043	312,898
At 31 December 2020	302,562	8,479	3,537	314,578

Freehold land and buildings is £60,000 Church Hall, and the Church House at £242,562.

**15 Fixed asset investments**

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 January 2021	86,675
Valuation changes	6,024
At 31 December 2021	92,699
<b>Carrying amount</b>	
At 31 December 2021	92,699
At 31 December 2020	86,675

The carrying amount at 31 December 2021 represents £27,722 Unrestricted Funds, £66,766 in Restricted Funds and £211 in Endowment Funds.

The holding at 31 December 2021 was 16,244 shares in CBF Fixed Interest Securities Fund held by the PCC, 4,291 Charifund Income Units held in the Dingley Dell Fund and 132 CBF Fixed Interest Securities Fund held in the Fraser Trust.



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<b>16</b>	<b>Financial instruments</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	<b>Carrying amount of financial assets</b>		
	Instruments measured at fair value through profit or loss	92,699	86,675
		<u>          </u>	<u>          </u>
<b>17</b>	<b>Stocks</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Finished goods and goods for resale	399	399
		<u>          </u>	<u>          </u>
<b>18</b>	<b>Debtors</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>		
	Other debtors	9,854	8,286
	Prepayments and accrued income	6,227	6,576
		<u>          </u>	<u>          </u>
		16,081	14,862
		<u>          </u>	<u>          </u>
	Other debtors represent income tax recoverable.		
<b>19</b>	<b>Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Accruals and deferred income	28,944	17,871
		<u>          </u>	<u>          </u>
<b>20</b>	<b>Retirement benefit schemes</b>		

The Church operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Church in an independently administered fund.

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**FOR THE YEAR ENDED 31 DECEMBER 2021**

**21 Endowment funds**

Endowment funds represent assets which must be held permanently by the Church. Income arising on the endowment funds can be used in accordance with the objects of the Church and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Balance at 1 January 2020	Movement in funds					Movement in funds					Balance at 31 December 2021
		Incoming resources	Resources expended	Transfers	Revaluations gains and losses	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Revaluations gains and losses		
	£	£	£	£	£	£	£	£	£	£	£	
<b>Expendable endowments</b>												
Fraser Trust	218	-	-	-	8	226	-	-	-	(15)	211	
	218	-	-	-	8	226	-	-	-	(15)	211	

The endowed fund comprises the Dingley Dell Trust and Fraser Trust. Dingley Dell Trust purchased 50% of Church House in 2006 and the property is used as a residence for the curate. Available monies are used for capital expenditure and to cover the expenses of assistant clergy. Fraser Trust is a holding of 132 CBF Fixed Interest Security (income) shares. The diocese retains the income. As no income passes through the PCC accounts, the capital sum is shown for record purposes.

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**22 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020	Movement in funds			Balance at 1 January 2021	Movement in funds			Balance at 31 December 2021
	£	Incoming resources	Resources expended	Revaluations, gains and losses	£	Incoming resources	Resources expended	Revaluations, gains and losses	£
Flower Fund	4,192	90	(321)	-	3,961	943	(1,213)	-	3,691
Music Fund	128	-	-	-	128	-	-	-	128
Lighting Fund	5,701	-	(5,701)	-	-	-	-	-	-
Dingley Dell Fund	116,994	3,383	(4,586)	(12,363)	103,428	3,198	(10,120)	7,870	104,376
Bell Replacement Fund	-	2,000	-	-	2,000	-	-	-	2,000
	127,015	5,473	(10,608)	(12,363)	109,517	4,141	(11,333)	7,870	110,196

The restricted funds comprise the Flower Fund and Music Fund. The Flower Fund holds monies specifically donated for flowers in the church. The fund is run by the Flower Guild.

The Music Fund holds monies that are raised from music concerts and recitals in church to support the music within St Mary's. This fund also supports the local charity - Children with Cancer.

The Lighting fund is to identify monies that have been specifically raised towards the ongoing lighting project. This work was completed during the year.

The Dingley Dell Fund includes the investments and cash which were left to the PCC. These are to be used to maintain the property as Church Street, as well as funding for a new Curate.

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**23 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Church Hall	60,000	-	-	(20,000)	40,000
Church House 50%	55,062	-	-	(25,000)	30,062
Repairs Reserve for Church	31,337	-	-	25,000	56,337
Repairs Reserve Hall and House	32,169	-	-	(32,169)	-
Willingdon Trees Support	55,041	-	-	(35,041)	20,000
Youth Clubs	2,392	-	-	-	2,392
Church Organ Fund	5,136	-	-	-	5,136
Social Fund	400	-	-	-	400
Bells Restoration Fund	223	-	-	(223)	-
Fixed Asset Fund	-	-	-	312,898	312,898
Investment Fund	-	-	-	25,722	25,722
Organist's fees	-	10,000	-	-	10,000
	<u>241,760</u>	<u>10,000</u>	<u>-</u>	<u>251,187</u>	<u>502,947</u>

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**24 Analysis of net assets between funds**

Fund balances at 31 December 2021 are represented by:

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £
Tangible assets	312,898	-	-	312,898	314,578	-	-	314,578
Investments	25,722	66,766	211	92,699	27,552	58,897	226	86,675
Current assets/(liabilities)	227,085	43,430	-	270,515	249,700	50,620	-	300,320
	<u>565,705</u>	<u>110,196</u>	<u>211</u>	<u>676,112</u>	<u>591,830</u>	<u>109,517</u>	<u>226</u>	<u>701,573</u>

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**25 Related party transactions**

**Transactions with related parties**

During the year, payments of £8,507 were made to 8 trustees and their related parties for the reimbursement of church operating expenses (2020: payments of £4,355 were made to 6 trustees).

Rev M Woodward, trustee, is also a trustee of the Trees Community Association. During the year, payments of £282 were made to the Association for hire of facilities (2020: £2,628).

Many of the trustees regularly give to the work of the Church and £7,392 was given during the year (2020: £7,791). In addition to this, trustees will give through anonymous cash collections and therefore it is not practical to quantify the full amount of donations received from trustees during the year.

During the year, Rev Sue Wilkinson, trustee, commenced renting a property owned by the PCC. Rent of £12,000 was received from Rev Wilkinson (2020: £9,000)