

# All Saints Fordham & Eight Ash Green Colchester



## Parochial Church Council Trustees Annual Report 2021

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## Reference Information

<b>Incumbent</b>	Revd Francis Blight	
<b>Correspondence Address</b>	All Saints Church Office John Owen Barn Church Road Fordham CO6 3NL  01206 243261  <a href="http://www.fordhamchurch.org.uk">www.fordhamchurch.org.uk</a>	
<b>Charity Number</b>	1131590	
<b>Bankers</b>	Barclays Bank	9 High Street, Colchester, Essex CO1 1DA
	CAF Bank	25 Kings Hill Ave, Kings Hill, West Malling, Kent, ME19 4JQ
<b>Independent Examiner</b>	Ajay Rajani FCIE	Stewardship, 1 Lamb's Passage, London, EC1Y 8AB

Cover photo taken outside Fordham Church on 10<sup>th</sup> October 2021.

## Parochial Church Council

	<b>Up to APCM on 9<sup>th</sup> May 2021</b>	<b>From the APCM on 9<sup>th</sup> May 2021</b>
<b>Rector</b>	Francis Blight (Chair)	Francis Blight (Chair)
<b>Church Wardens</b>	Nicholas Durlacher (Vice-chair)	Nicholas Durlacher (Vice-chair)
	Alistair Grote	Alistair Grote
<b>General Synod</b>	Mary Durlacher	Mary Durlacher
<b>Deanery Synod</b>	Sheona Farruggio	Sheona Farruggio
	Grace Lee	Grace Lee (Electoral Roll Officer)
		Roy Miller
<b>Elected Members</b>	Irene Bale	Irene Bale
	John Bennion	John Bennion
	Rachel Gage (Secretary)	John Bradley
	Julian Griffiths	Rachel Gage (Secretary)
	Roger Miles (Treasurer)	Roger Miles (Treasurer)
	Roy Miller	Lesley Southern
	Lesley Southern	

PCC members are responsible for making decisions on all matters of general concern and importance to the Parish, including how the funds of the PCC are spent.

## Committees

<b>Standing Committee</b>	
<b>Rector</b>	Rev'd Francis Blight
<b>Wardens</b>	Nicholas Durlacher, Alistair Grote
<b>Treasurer</b>	Roger Miles
<b>Secretary</b>	Rachel Gage

<b>Finance Sub-Committee</b>	
<b>Chair</b>	Roger Miles
<b>Members</b>	Francis Blight Nicholas Durlacher Alistair Grote Colin Munday

<b>Fabric Sub-Committee</b>	
<b>Chair</b>	Mary Durlacher
<b>Members</b>	Alistair Grote Fred Campbell Jim Day John Revitt

# The Parochial Church Council's Annual Report

## For The Year Ended 31 December 2021

The Members of the Parochial Church Council (the 'PCC'), who are the charity's trustees for the purposes of charity law, have pleasure in presenting their report together with the financial statements for the year.

### Our Vision

"To know Jesus Christ and make him known" is our stated aim. We seek to work out this vision through the guiding principles set out in the Eleven Decisions, a number of which are included in this report in italics. In planning its activities the PCC have applied the guidance on public benefit issued by the Charity Commission.

### Teaching and Preaching

*We believe that the God of the Bible speaks through his Word, and so we prioritise this preaching ministry and make every effort to understand its message and teach it to one another.* We continued to broadcast our Sunday 10am service during 2021 but saw increasing numbers of people returning to in-person attendance. The monthly All Age services really benefitted from everyone being able to meet together in person again from September.

### Prayer

*We believe that private and corporate prayer is essential to all that we do.* Our monthly Prayer Focus meeting has remained on-line enabling us to pray with some of our members who have moved away from the area and with representatives of some the mission partner organisations that we support financially.

### Parish Schools

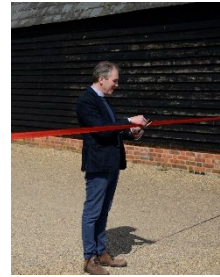
The PCC and church family take their responsibilities to the two parish schools very seriously. Alongside the Rector, there are two Foundation Governors on each governing body. Both schools are small and are struggling financially due to recent changes in school funding formulas. During 2021 both schools, in separate processes, consulted with parents and stakeholders on the possibility of federating with two different schools. The federation plan of one of the schools has not gone ahead and the other is still in process. The PCC remains committed to the pupils and staff of the two schools and continues to work with the governing bodies to strengthen and develop the Christian Ethos in both schools. We held services for both schools in our churches during 2021.

The PCC faces a challenge in carrying out their obligations towards the schools in the parish in that church schools are not necessarily encouraged to federate within parish boundaries. If our two parish schools were able to federate together then the PCC would be able to concentrate its energy into one governing body instead of two.

In September 2021 we appointed a volunteer Schools Worker who leads an assembly in each school once a week. Her proven Bible story telling skills have received extremely positive reviews from both pupils and staff.

## Community Hub

In 2018, with the closure of the Fordham village store and Post Office, it became clear that there was a practical need in Fordham and Eight Ash Green for a Post Office and a place for local people to buy produce. A place where people could gather to get to know each other, share life together. The PCC commissioned a member of the church family to pursue this idea and so the Community Hub was born. The pandemic greatly slowed the progress of this project but from April 2021 the Community Hub began opening on Friday mornings. To begin with, there was a greengrocer and the Refill Den (a stall refilling containers with household food and cleaning items) set up outside and an outreach Post Office inside the John Owen Barn. Through the year this grew to six stallholders. In addition to this a walking group meets once a month. In 2022 it is intended to develop activities inside the John Owen Barn offering people refreshments and other suitable activities.



## Children and Young People

*We shall have specific ministries to the people of different age groups whom God is drawing to our congregation.*

We are keen to employ a Youth and Children's Minister however we were not successful in recruiting to this post during 2021.

Online ministry groups for children and young people ran from January 2021 moved back to being in-person during the summer and autumn of 2021. The children and leaders greatly benefited from being together again. The Babies and Toddler group met in person in a restricted way during the first part of the year and it was a real joy for the whole group to get back to normal from September.

## Development Plans for further growth

*We make spending on gospel workers a top priority and encourage suitably gifted people within the congregation to consider 'full-time' Christian work.*

As the church family began to emerge from the restrictions of Covid-19, it became apparent that the pool of volunteers that had been large at the beginning of 2020 was greatly reduced. There were a number of reasons for the reduction, but the result was that the same workload was spread amongst a smaller number of people. In 2020 a significant number of church members pledged to fund a youth and children's worker for three years. The impact of being unsuccessful in filling this post by September 2021 has reduced our capacity across our ministries as a whole and created significant pressure on our volunteer teams and especially on the Rector and his wife.

At the end of 2021 the PCC began to consider this issue and will look at ways to work more strategically in the year to come.

## Safeguarding

With regards to the PCC's obligations to safeguard children and vulnerable adults, the members of the PCC confirm that they have complied with their duties under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

## Structure, Governance and Management

The charity is registered with the Charity Commission and operates under the Charities Act 2011. The governing documents for the charity are the Parochial Church Councils (Powers) Measure 1956 (as amended) and the Church Representation Rules.

The appointment of PCC members is governed by, and set out in, the Church Representation Rules. The PCC comprises ex-officio members (which includes clergy and churchwardens), elected members and co-opted members. The PCC organise elections annually before the Annual Parochial Church Meeting (APCM) to fill vacancies.

Responsibility for setting policy and for making operating decisions rests with the PCC who meet regularly to monitor the activities of the charity.

## Financial Review

Income for the year of £211,503 (2020: £193,327) included grant income of £30,000 from the Fordham Trust. The Trust has supported the church in previous years, and it is anticipated that this funding support will continue into the future.

Expenditure for the year was £181,957 (2020: £214,189) including missionary and charitable giving of £14,800 (2020: £17,000). After a revaluation gain of £1,011 (2020: £52), the net movement in funds showed a surplus for the year of £30,557 (2020: a deficit of £20,810) leaving total funds carried forward at the end of the year at £68,267 (2020: £37,710).

Unrestricted non-designated funds at the end of the year are £24,233 (2020: £8,222). The designated fund of £8,682 (2020: £8,207) relates to future refurbishment, redecoration and upkeep of the John Owen Barn. Restricted funds of £35,352 (2020: £21,281) comprises monies held to help fund the appointment of a Youth and Children's worker, to help support mission projects and monies held by the Benevolence fund (which was created to help members of the church family who may have encountered financial hardship because of the pandemic). Full details of all funds are set out in the financial statements.

## Reserves Policy

The trustees consider that reserves should be maintained at a level equivalent to 3 months operating costs (approx. £50,000). The trustees recognise that unrestricted non-designated funds of £24,233 (2020: £8,222) at the year-end is below this level but are confident that, given the relationship with the Fordham Trust, additional funds would be made available if required. The trustees will continue to monitor the reserves policy and underlying financial position, which is regularly discussed at Finance Committee and PCC meetings.

## Key Risks and Uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The PCC review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

## Quinquennial Inspection

The last quinquennial inspection of All Saints, Eight Ash Green was held in 2019; as all significant recommendations that required urgent attention have been undertaken, there are no extant significant items requiring immediate work.

The last quinquennial inspection of All Saints, Fordham was held in 2017; no significant immediate work is required.

## Trustee Responsibilities

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

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing these financial statements, the PCC are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

## APPROVAL

This report was approved by the PCC and signed on their behalf by:

**Revd Francis Blight**

**Date: 13 April 2022**

**Nicholas Durlacher**

**Date: 13 April 2022**

**Alistair Grote**

**Date: 13 April 2022**

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF**  
**FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL**  
**('the Charity')**

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2021 on pages 8 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 10 and 11.

**Responsibilities and basis of report**

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

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:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Ajay Rajani FCIE  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 13 April 2022



**FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	180,862	22,231	203,093	176,408
Charitable activities	4	5,230	-	5,230	3,886
Other trading activities: property letting		3,134	-	3,134	12,084
Investments		46	-	46	75
Other income		-	-	-	875
<b>Total income and endowments</b>		<b>189,272</b>	<b>22,231</b>	<b>211,503</b>	<b>193,327</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	173,798	8,160	181,957	214,189
<b>Total expenditure</b>		<b>173,798</b>	<b>8,160</b>	<b>181,957</b>	<b>214,189</b>
<b>Net gains/(losses) on investments</b>		<b>1,011</b>	<b>-</b>	<b>1,011</b>	<b>52</b>
<b>Net income/(expenditure)</b>		<b>16,486</b>	<b>14,071</b>	<b>30,557</b>	<b>(20,810)</b>
<b>Transfers between funds</b>	12	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>16,486</b>	<b>14,071</b>	<b>30,557</b>	<b>(20,810)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		16,429	21,281	37,710	58,521
<b>Total funds carried forward</b>	12	<b>32,915</b>	<b>35,352</b>	<b>68,267</b>	<b>37,710</b>

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

All income and expenditure derive from continuing operations.

The notes on pages 10 to 16 form part of these accounts.

**FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>FIXED ASSETS</b>					
Tangible assets		-	-	-	-
Investments	7	2,526	-	2,526	1,515
		<u>2,526</u>	<u>-</u>	<u>2,526</u>	<u>1,515</u>
<b>CURRENT ASSETS</b>					
Debtors	8	27,905	2,688	30,593	22,788
Cash at bank and in hand	9	6,198	32,665	38,863	16,710
		34,104	35,352	69,456	39,498
<b>CREDITORS: Amounts falling due within one year</b>	10	(3,715)		(3,715)	(3,303)
		<u>30,389</u>	<u>35,352</u>	<u>65,741</u>	<u>36,196</u>
<b>Net current assets</b>		<u>30,389</u>	<u>35,352</u>	<u>65,741</u>	<u>36,196</u>
<b>TOTAL NET ASSETS</b>		<u>32,915</u>	<u>35,352</u>	<u>68,267</u>	<u>37,710</u>
<b>FUND BALANCES</b>	12				
Unrestricted Funds					
General funds		24,233	-	24,233	8,222
Designated funds		8,682	-	8,682	8,207
		<u>32,915</u>	<u>-</u>	<u>32,915</u>	<u>16,429</u>
Restricted Funds		<u>-</u>	<u>35,352</u>	<u>35,352</u>	<u>21,281</u>
		<u>32,915</u>	<u>35,352</u>	<u>68,267</u>	<u>37,710</u>

The financial statements were approved by the members of the PCC and were signed on its behalf by:

Rev'd Francis Blight

Date: 13 April 2022

Charity number: 1131590

The notes on pages 10 to 16 form part of these accounts.

# FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1 Statutory Information

The Parochial Church Council of Fordham and Eight Ash Green is a charity registered with the Charity Commission in England & Wales. The charity's registered number is 1131590 and the charity has its offices at John Owen Barn, Church Road, Fordham, CO6 3NL.

#### 2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: 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)' ('the Charities SORP'), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ('FRS 102') and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

##### a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment, the PCC have considered how COVID-19 might affect forecasts.

##### b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities. The estimated value of these facilities to the charity is recognised as income when they are made available to the charity. Expenses include a charge for rent in respect of the charity's use of these facilities.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from fees for weddings, baptisms and funerals, other church activities and the church bookstall.

Income from property letting is recognised for letting periods that fall within the financial year.

##### c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

**FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

c) Expenditure continued

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

Expenditure on maintaining facilities donated to the PCC (namely the John Owen Barn) are charged to the Statement of Financial Activities as they are incurred.

Other items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life.

By the year end, the charity had not incurred any expenditure that needed to be capitalised.

f) Investments

Fixed asset investments comprise fixed interest securities. These securities are held to generate income and for their investment potential and have been included at their market value at the balance sheet date.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The members of the PCC do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**3 Donations and legacies**

	2021	2020
	£	£
Donations of cash and similar	137,181	103,418
Donated facilities	5,000	5,000
Other grants receivable (note 3a)	30,000	45,000
Income tax recoverable	30,912	22,990
	<u>203,093</u>	<u>176,408</u>

Donated facilities comprise the John Owen Barn, which has been let to the charity rent free by the Fordham Trust.

**3a Grant income**

	2021	2020
	£	£
The Fordham Trust	<u>30,000</u>	<u>45,000</u>

The Fordham Trust is an independent charity with Christian objectives registered in the UK. It has supported the gospel ministry of All Saints Fordham and Eight Ash Green for some time. The PCC and the Fordham Trust do not have any trustees in common however one of the Trust's six trustees is closely related to a member of the PCC.

**4 Income from charitable activities**

	2021	2020
	£	£
Fees from weddings, funerals, baptisms and similar	4,206	3,177
Church activities	1,002	646
Book sales	22	63
	<u>5,230</u>	<u>3,886</u>

**5 Charitable expenditure**

	2021	2020
	£	£
<b>a Costs incurred directly on specific activities</b>		
Parish share and other Diocesan fees	82,812	82,826
Staff costs, travel and expenses	27,291	46,229
Other ministry costs	7,937	5,643
Parsonage House (Fordham Hall)	1,070	8,821
Parsonage House (Ash Green rectory) redecoration	-	315
Church running expenses (inc. maintenance)	6,144	4,896
Upkeep of churchyard, including plaques for Garden of Remembrance	3,240	9,246
JOB donated facility	5,000	5,000
JOB maintenance and running costs	19,618	14,772
Rental property expenses	356	4,118
Miscellaneous expenses	-	308
Grants payable (note 5c)	14,800	17,000
	<u>168,269</u>	<u>199,174</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	1,884	1,836
Office and administration costs	6,094	7,412
Payroll processing	632	680
Bank charges	228	300
Insurance	4,850	4,788
	<u>13,688</u>	<u>15,016</u>
<b>Total expenditure</b>	<u>181,957</u>	<u>214,189</u>

The fee payable to the independent examiner for preparing and examining the accounts was £1,884 (2020: £1,836); in addition the charity paid £632 (2020: £680) to Stewardship for payroll bureau.

**FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**5c Grants payable**

	Institutions	Individuals	2021	Institutions	Individuals	2020
	£	£	£	£	£	£
Grants for UK and overseas mission	14,800	-	14,800	16,450	550	17,000

The charity's principal grants to institutions comprised:

	2021	2020
	£	£
Serving in Mission	6,700	7,000
Gifts to other Parochial Church Councils	400	2,200
Oak Hill College	1,900	2,000
Release International	1,700	2,000
True Freedom Trust	1,000	1,000
Open Door Colchester	400	550
UCCF	400	550
Global Fellowship of Confessing Anglicans	700	-
Bridgeway Mission	600	-
The Christian Institute	600	-
Friends International	400	-
Christian Concern	-	600
AMIE	-	550
	<u>14,800</u>	<u>16,450</u>

**6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses**

The average monthly number of employees during the year was 3 (2020: 3). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the members of the PCC. Total employment benefits payable to key management for the year were as follows.

	Wages & salaries	Employer pension cont.	Total 2021 £	Wages & salaries	Employer pension cont.	Total 2020 £
Members of PCC						
R Gage	10,269	308	10,577	10,117	178	10,295
F Blight (to May 2020)			-	11,288	4,069	15,357
			<u>10,577</u>			<u>25,652</u>

F Blight serves as clergy and R Gage serve as an administrator; they received the above emoluments for serving in those capacities, not for serving as members of the PCC. These payments are permitted by the PCC's governing document. F Blight ceased to be employed by the PCC on 31 May 2020 and, from that date, he has been receiving a stipend from the Diocese. Some of the Parish Share paid to the Diocese is used to help meet the cost of this stipend. F Blight was provided with accommodation (which is customary for clergy); the PCC did not incur any expenditure for this accommodation in 2021 (2020: £315).

**7 Fixed asset investments**

	Fixed interest securities	2021 £	2020 £
Cost or fair value brought forward	1,515	1,515	1,463
Change in value of investments	1,011	1,011	52
Cost or fair value carried forward	<u>2,526</u>	<u>2,526</u>	<u>1,515</u>

**8 Debtors**

	2021 £	2020 £
Tax recoverable	30,593	22,788
	<u>30,593</u>	<u>22,788</u>

**FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**9 Cash at Bank and in Hand**

	2021	2020
	£	£
Cash at bank with immediate access	38,818	16,665
Petty cash	45	45
	<u>38,863</u>	<u>16,710</u>

**10 Creditors: liabilities falling due within one year**

	2021	2020
	£	£
Accruals	3,715	3,303
	<u>3,715</u>	<u>3,303</u>

**11 Pension commitments**

During the year employer's pension contributions totalling £449 (2020: £396) were payable to defined contribution personal pension schemes and employer's pension contributions totalling £nil (2020: £4,069) were payable to a defined benefit pension scheme. At the balance sheet date pension contributions totalling £108 (2020: £238) were owed.

**12 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
John Owen Barn	8,207	475	-	-	-	8,682
<i>General Unrestricted Funds</i>	8,222	188,797	(173,798)	-	1,011	24,233
Total Unrestricted Funds	<u>16,429</u>	<u>189,272</u>	<u>(173,798)</u>	<u>-</u>	<u>1,011</u>	<u>32,915</u>
<i>Restricted Funds</i>						
Youth and Children's Worker fund	11,138	12,025	(527)	-	-	22,636
Mission fund	6,106	5,206	(2,633)	-	-	8,679
John Owen Barn fund	-	5,000	(5,000)	-	-	-
Benevolent fund	4,037	-	-	-	-	4,037
	<u>21,281</u>	<u>22,231</u>	<u>(8,160)</u>	<u>-</u>	<u>-</u>	<u>35,352</u>
Aggregate of funds	<u>37,710</u>	<u>211,503</u>	<u>(181,957)</u>	<u>-</u>	<u>1,011</u>	<u>68,267</u>

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2021 £
Fixed asset investments	2,526	-	-	2,526
Debtors	27,905	-	2,688	30,593
Cash at bank and in hand	(2,484)	8,682	32,665	38,863
Creditors falling due within one year	(3,715)	-	-	(3,715)
	<u>24,233</u>	<u>8,682</u>	<u>35,352</u>	<u>68,267</u>

**FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**12 Funds continued**

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>Designated Funds</i>						
John Owen Barn	8,187	20	-	-	-	8,207
<i>General Unrestricted Funds</i>	27,951	164,559	(182,898)	(1,441)	52	8,222
Total Unrestricted Funds	<u>36,138</u>	<u>164,579</u>	<u>(182,898)</u>	<u>(1,441)</u>	<u>52</u>	<u>16,429</u>
<i>Restricted Funds</i>						
Associate Minister's fund	17,727	4,865	(17,051)	(5,541)	-	-
Youth and Children's Worker fund	-	4,269	(33)	6,901	-	11,138
Mission fund	4,656	3,078	(1,627)	-	-	6,106
Memorial fund	-	7,500	(7,580)	80	-	-
John Owen Barn fund	-	5,000	(5,000)	-	-	-
Benevolent fund	-	4,037	-	-	-	4,037
	<u>22,383</u>	<u>28,749</u>	<u>(31,291)</u>	<u>1,441</u>	<u>-</u>	<u>21,281</u>
Aggregate of funds	<u>58,521</u>	<u>193,327</u>	<u>(214,189)</u>	<u>-</u>	<u>52</u>	<u>37,710</u>

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2020 £
Fixed asset investments	1,515	-	-	1,515
Debtors	18,381	-	4,407	22,788
Cash at bank and in hand	(8,371)	8,207	16,874	16,710
Creditors falling due within one year	(3,303)	-	-	(3,303)
	<u>8,222</u>	<u>8,207</u>	<u>21,281</u>	<u>37,710</u>

Designated funds

The **John Owen Barn** fund is money set aside by the PCC for the maintenance and redecoration of the John Owen Barn.

Restricted funds

The **Associate Minister's** fund was created from donations received to help fund the employment of an associate minister. F Blight was appointed to this position until he then moved on to become the church's Rector. In the previous year, with the permission of donors, the remaining balance on the fund was transferred to a new **Youth and Children's Worker** fund and in 2020 a new appeal was launched to help meet the cost of employing a Youth and Children's worker (hopefully in 2022).

The **Mission** fund represents donations received by the charity to help fund specific mission projects.

The **Memorial** fund was created from donations received to help purchase plaques for a Garden of Remembrance.

The **John Owen Barn** fund represents the estimated value to the charity of the rent free use of a property.

The **Benevolent** fund was created from donations received to help members of the church family facing financial hardship.

**13 Transactions with related parties**

During the year the charity:

- received donations totalling £39,061 (2020: £34,323) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).
- except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment and clergy duties not connected with serving as a PCC member, no expenses were reimbursed to the members of the PCC.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.



**FORDHAM & EIGHT ASH GREEN PAROCHIAL CHURCH COUNCIL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £	General 2020 £	Designated 2020 £	Restricted 2020 £	Total 2020 £
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	180,387	475	22,231	203,093	147,639	20	28,749	176,408
Charitable activities	4	5,230	-	-	5,230	3,886	-	-	3,886
Other trading activities		3,134	-	-	3,134	12,084	-	-	12,084
Investments		46	-	-	46	75	-	-	75
Other income		-	-	-	-	875	-	-	875
<b>Total income and endowments</b>		<b>188,797</b>	<b>475</b>	<b>22,231</b>	<b>211,503</b>	<b>164,559</b>	<b>20</b>	<b>28,749</b>	<b>193,327</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	5	173,798	-	8,160	181,957	182,898	-	31,291	214,189
<b>Total Expenditure</b>		<b>173,798</b>	<b>-</b>	<b>8,160</b>	<b>181,957</b>	<b>182,898</b>	<b>-</b>	<b>31,291</b>	<b>214,189</b>
<b>Net gains/(losses) on investments</b>		<b>1,011</b>	<b>-</b>	<b>-</b>	<b>1,011</b>	<b>52</b>	<b>-</b>	<b>-</b>	<b>52</b>
<b>Net income/(expenditure)</b>		<b>16,011</b>	<b>475</b>	<b>14,071</b>	<b>30,557</b>	<b>(18,288)</b>	<b>20</b>	<b>(2,543)</b>	<b>(20,810)</b>
<b>Transfers between funds</b>	12	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,441)</b>	<b>-</b>	<b>1,441</b>	<b>-</b>
<b>Net movement in funds</b>		<b>16,011</b>	<b>475</b>	<b>14,071</b>	<b>30,557</b>	<b>(19,729)</b>	<b>20</b>	<b>(1,102)</b>	<b>(20,810)</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		8,222	8,207	21,281	37,710	27,951	8,187	22,383	58,521
<b>Total funds carried forward</b>	12	<b>24,233</b>	<b>8,682</b>	<b>35,352</b>	<b>68,267</b>	<b>8,222</b>	<b>8,207</b>	<b>21,281</b>	<b>37,710</b>