



**Annual Report
and
Financial Statements
of the
Parochial Church Council
of the Parish of St Mary the Virgin
Prittlewell**

Registered Charity Number 1131704

for the year ended 31 December 2019

Incumbent:
The Reverend Paul Mackay

The Vicarage
489 Victoria Avenue
Southend on Sea
Essex
SS2 6NL

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St Mary the Virgin Prittlewell Parochial Church Council

Name and Address

The Parochial Church Council of the
Ecclesiastical Parish of St Mary the Virgin, Prittlewell
East Street
Prittlewell
Southend on Sea
SS2 6LQ

Legal Status

The Parochial Church Council (PCC) is registered as a charity with the Charity Commission for England and Wales under charity registration number 1131704.

Current Accounts

Santander UK plc
Bridle Road, Bootle
Merseyside
G1R 0AA

Unity Trust Bank
4 Brindley Place
Birmingham
B1 2JB

Deposit Account

CCLA Investment Management Ltd
The CBF Church of England Funds
80 Cheapside
London
EC2V 6DZ

Lawyers

Winckworth Sherwood
Minerva House
5 Montagu Close
London
SE1 9BB

Independent Examiner

Rickard Luckin Limited
Chartered Accountants
Phoenix House
Suite 8
Christopher Martin Road
Basildon
SS14 3EZ

Administrative Information

St Mary's Church is situated in Prittlewell, Southend-on-Sea. It is part of the Diocese of Chelmsford within the Church of England. The correspondence address is East Street, Prittlewell, SS2 6LQ.

PCC members and Charity Trustees

Those who served at any time from 1st January 2019 until the date this report was approved are:

Incumbent:	Rev Paul Mackay	Chairman
Curates:	Rev Jackie Lindoe Rev Bernard Noghiu (licensed 14/7/19)	
Churchwardens (2):	Mr Keith Turner One vacancy	Vice chairman
Representatives on the Deanery Synod (3):	Mrs Teresa Church Mrs Jennie Goddard Mrs Sue Mackay (resigned 21/3/19) Mr John Tipping (elected 28/4/19)	
Elected members (9):	Mr Richard Anderson Mr Derek Barrington (resigned 26/6/19) Mrs Marianne Fowle Mrs Margaret Harvey (retired 28/4/19) Mr Robert Harvey (elected 28/4/19) Mrs Patricia Johnson (elected 28/4/19) Dr Christiane Korsten (elected 28/4/19) Mrs Melanie van Looy Mr Ray Mason (retired 28/4/19) Mrs Wendy Perry Mr Peter Sloman One vacancy	
In attendance at meetings:	Miss Lois Blakey (Children & Family Worker)	

PCC Secretary

Mrs Sue Mackay

PCC Treasurer

Mr John Tipping (appointed 10/7/19)

Objectives and Activities

St Mary's PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Achievements and Performance

The aims and objectives of St Mary the Virgin Church, Prittlewell, and members of the Christian community there, include:

Regular public worship
Provision of accessible public sacred space for prayer and reflection
The promotion and teaching of Christianity
Engagement with the local community
Provision of pastoral care and support
Work with local schools, in particular St Mary's Church of England Primary School, and with uniformed organisations
Support of other charities at home and abroad.

These aims and objectives were fulfilled in the following ways during 2019:

Throughout the year, the largely Norman church of St Mary the Virgin was open to the public for both the conduct of acts of worship and to provide a still and beautiful place for reflection, prayer and exploration. The provision of a steward/verger enabled the Church building to be open for seven hours daily on Mondays to Fridays. At other times, groups from local schools, historical societies, uniformed organisations and community groups, as well as individuals, visited the church by appointment.

Acts of worship were conducted each Sunday morning and evening every week, and at various times on other days of the week, as well as numerous occasional offices (marriages, baptisms and funerals). A number of special services were held for various groups and organisations, for example Havens Hospice and a Trafalgar Parade for the Sea Cadets.

Support was given to those attending worship/visiting the Church with physical or mental disabilities. Large print service books, equipment to help those with hearing difficulties, and disabled toilet facilities continue to be provided.

A well-established Saturday morning bell-ringing school continued to be held in the Church Tower, teaching many people of mixed ages the skills of campanology. These people were drawn from a wide area.

The churchyard provided people with green space in a busy built-up area. A summer event was held in the churchyard which enabled many from the local community to gather socially and enjoy time together.

Pastoral Care initiatives were overseen by both clergy and laity amongst the people of the community, comprising friendship visits, bereavement support, marriage preparation and guidance, care for the sick and dying, and administration of the sacraments to the housebound and ill.

Social events (such as a quiz night and meals) were organised and offered to members of the congregation and wider community. A Pilgrimage to the Holy Land was led by the incumbent in September.

Work with young people included visits of clergy to local schools and by facilitating school visits to the Church. Acts of worship were conducted for St Marys Primary School, and teaching which spanned religious, historical, social and moral issues was delivered. 'Class Eucharists' were continued in the Church. A number of members of the congregation supported the Church of England Primary School of St Mary's as Governors. Uniformed Groups (Rainbows, Brownies, Beavers, Cubs and Scouts) were visited and partly staffed by members of the Church community, and Church Hall meeting space was provided free of charge for these church-sponsored groups. The Children's and Families worker runs our Junior Church which has grown in popularity during the year and has organised a number of youth themed events during the year in the church and at the school.

Charitable giving and fundraising events provided financial support to many organisations and charities over the year, including the Children's Society, Christian Aid, HARP (a local homelessness project), Fairhavens/Little Havens Hospices and the Church Mission Society. Tinned goods were collected at Harvest Festival and donated to the local Foodbank, and toys at a special December Service, which were then donated to a local community group.

The Church's environmental policy continued to provide a framework against which to consider the environmental impact of our activities. The Church is an affiliated member of the Fair Trade Foundation and uses fair trade products when offering refreshments and is a living wage employer.

In the parish a Lent Course provided teaching and opportunities for discussion on religious themes. Two House groups and a prayer group based in people's homes, meeting regularly, allowed choice for individuals wanting to pray and study with others on a regular basis. Bible Study notes were made available to those members of the congregation who wanted them.

Church Hall space was provided for numerous local groups and clubs, as diverse as a photographic club, dance school, drama students, women's fellowship, a snooker club, judo club and dog obedience training sessions. Halls were also used by local residents for children's parties and other celebrations.

Good links were maintained with the neighbouring Royal Naval Association (the incumbent is their chaplain), Southend Police Station (the incumbent and assistant curate are their chaplains), and the Mayor's office, with the Mayor, and the local MP, attending a number of events and services during the year.

The Memorial Garden for the interment of ashes saw increased usage as people became aware of its existence and has rapidly shown itself to be a valued part of the churchyard.

Current Priorities and Future Developments

Following the 2018 quinquennial report, a schedule of repairs and maintenance was drawn up. This is being considered alongside possible alterations to the wider church building, so that it may retain its distinctive character but also become a more flexible space for worship and other activities and meetings.

The parish magazine, parish website and noticeboard space continue to be considered as ways of developing our presence within the community. Free access to the Church building from Monday to Friday continues to be appreciated and the Church is well used by both visitors from around the world and the local community. Ideas related to enhancing their experience of visiting St Mary's are regularly under consideration and a number of features have been identified which should create a more welcoming environment for those visiting the Church in the future.

Financial review

In 2019 the total income from all sources was £353,350 (£432,757 2018).

- Grants were lower in 2019 over the previous year by £96,108 as in 2018 there had been an exceptional amounts of grants to the parish;
- Income from rents had increased in 2019 by £71,101 mainly due to back rent having been paid on the Broadway properties;
- Guild Hall income in 2019 is significantly lower than 2018 by £8,837 as the number of hall users has reduced due to new car parking arrangements, but the income is expected to recover in 2020;
- A legacy of £62,000 was received in 2018 but no legacies were received in 2019. Congregational giving was little lower than the previous year;
- Gift aid continues to be a valuable source of income.

Expenditure in 2019 amounted to £421,095 (£419,359 2018). So, there has been no significant overall change since the previous year.

- The Parish Purse payable to the Chelmsford Diocesan Board of Finance in the sum of £72,127 was paid in full showing the parish's commitment to diocesan ministry and other costs;
- The Parish made missionary and charitable donations during the year amounting to £27,128;
- 38% of total expenditure in 2019 related to maintenance and repair of the church building. An ongoing programme is managed by the Churchwarden, under the direction of the Standing Committee and supervision of the PCC as Trustees.
- Governance costs increased significantly from £300 in 2018 to £1,600 in 2019. This is due to a change in Independent examiner and fees for 2018 and 2019 being charged to the 2019 accounts.

The general fund was valued at a debit balance of £19,481 as at 31st December 2019 (£4,412 as at 31st December 2018), reflecting significant essential maintenance work on the church building towards the end of the year. The trustees expect the financial position to improve in early 2020.

Reserves policy

Periodically the PCC reviews its unrestricted reserves. The balances held in designated Funds are reviewed, aiming to make the best possible use of Charity money. Monies under PCC control are used in compliance with the object of the PCC, and with current guidance from the Charity Commission for England Wales on using Charitable Funds. Restricted reserves are only used in compliance with the stated wishes of the donors.

Risk management

Potential adversities may be categorised according to their combined risk/impact potential. Those with a high risk but low impact are set at one end of the scale, with low risk/high impact at the opposite end. Both parameters are important and both risk and impact should be minimised.

Financial risks are a reduction in income and/or an increase in costs. Both have the potential to have a major impact on the capacity of St Mary's Church to continue all her present activities and functions.

Over 2019 unrestricted non-investment income has remained more or less stable. The Parish is fortunate in having a number of income strands which are independent of congregational giving. The risk of these other strands greatly decreasing in value over the next two to three years is considered low. However, in the medium term (perhaps longer than three years) this risk could increase.

It is difficult to assess what the impact would be of a significant decrease in congregational giving without quantifying the decrease. The risk of any decrease is probably correctly judged as medium (given the current financial state of the UK) and the impact it would have can only be judged as high. The PCC is well aware of the need to raise funds from elsewhere as well.

The PCC is aware of the danger inherent in having organisational knowledge (of how to run the component parts of the church) residing in a limited number of people. The PCC is actively seeking to reduce the risk (high to medium at present) by popularising the 'every member ministry' concept, and by increasing transparency and openness. Within the PCC itself a recent innovation has made one PCC Standing Committee position tenable for only one year at a time. This will allow PCC members wider experience of church governance.

The other side of the financial equation is costs. Cheaper utility contracts were entered into from 2016 and a review of energy suppliers to the church and the halls is undertaken as and when contract are due for renewal and a broker used to obtain the best financial contract for the parish. Spending on upkeep of services, music and so on is controlled, but all costs have risen. The PCC decision to keep a careful eye on the condition of both Halls and conduct maintenance before large problems develop is well-founded. The quinquennial inspection of the church was done in 2018. The work recommended is being grouped and prioritised to spread the costs over several years and to enable the work to be done in the most cost effective way. The risk of a further increase in costs in 2020 is judged as medium and the potential impact as high.

Of course, raising income decreases the impact of increasing costs.

Physical risks, to people, are judged low, but would have a high impact if they materialised. St Mary's carries an appropriate level of insurance for both public, employees and volunteers. Other risks are also recognised: the protection of children and vulnerable adults is taken seriously, and St Mary's complies with the relevant Diocesan Policies. The PCC is working towards lower risk/impact potential, not just financial, but across all areas.

Structure Governance and Management

The method of appointment for Parochial Church Council members is set out in Church Representation Rules. The PCC looks after the general running of the Church and oversees the finances.

St Mary's PCC consists of the Priest-In-Charge (to be appointed Vicar in February 2020), 1 Assistant Curate (to be appointed Associate Minister/Priest in February 2020), 1 curate, 2 Churchwardens (currently 1 vacancy), 3 Deanery Synod Representatives, and 9 elected Lay Members. The Deanery Synod Representatives, (in addition to their general PCC responsibilities) attend meetings with clergy and PCC representatives from other churches, to help to support and further the mission of the Anglican churches within the Southend Deanery and the wider Diocese. All members must be nominated and elected at the Annual Parochial Church Meeting (APCM) before they can serve on the PCC, except the Priest-In-Charge, ex officio members and any members subsequently co-opted.

Parochial Church Councillors are elected annually and the terms of office are staggered. They serve for a period of three years, and may then seek re-election for a further three year period. After six consecutive years they are required to stand down for at least one year before seeking re-election. Churchwardens are elected annually, but can serve up to six years consecutively. Deanery Synod Representatives are elected for three years at a time. The PCC Secretary and the Treasurer are appointed from within the PCC or from the general church membership. All Parochial Church Councillors are required to be on the Church electoral roll, and should be communicant members of the Church of England. Members of the congregation are encouraged to stand for election to the PCC.

The PCC operates through its committees and working groups which meet between full meetings of the PCC. St Mary's has the following:

Standing Committee - This is the only committee required by law. It has the power to transact the business of the PCC between meetings, subject to any directions given by the PCC. It is responsible for the properties in the Parish Property Portfolio.

Pastoral Care - Attends to visiting housebound or sick parishioners in their homes or in hospital, including taking Communion.

Social – Organises Christian fellowship events.

Church attendance

There are 118 parishioners on the Church Electoral Roll (2018: 140), of whom 72 are not resident in the Parish (2018: 86).

Safeguarding of Children and Vulnerable Adults

Miss Lois Blakey acts as the parish's Safeguarding Officer. The PCC takes very seriously its responsibilities under various safeguarding legislation. Miss Blakey organises regular safeguarding training sessions for new PCC members and guidance is given by the Diocese of Chelmsford where necessary.

The PCC has complied with the duty under section 5 of the "Safeguarding and Clergy Discipline Measure 2016" which is to have regard to the House of Bishop's guidance on safeguarding children and vulnerable adults.

Approved by the Parochial Church Council as Trustees on 11th March 2020 and signed on their behalf by The Rev'd Paul Mackay (PCC chairman).



STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31st December 2019

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2019 £	TOTAL 2018 £
	Note					
Voluntary income	3a	68,040	34,349		102,389	261,631
Activities for generating funds	3b	3,714			3,714	4,025
Church activities	3c	34,196			34,196	42,295
Income from investments	3d	195,940			195,940	124,806
Other income	3e	7,578	9,533		17,111	
TOTAL INCOME		309,468	43,882		353,350	432,757
<u>EXPENDITURE</u>						
Raising funds	4a	648			648	148
Church Activities	4b	330,668	88,180		418,848	418,911
Governance Costs	4c	1,600			1,600	300
		332,916	88,180		421,096	419,359
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS		(23,448)	(44,298)		(67,746)	13,398
NET GAIN ON INVESTMENTS				2,567	2,567	191
NET INCOME/(EXPENDITURE)		(23,448)	(44,298)	2,567	(65,179)	13,589
TRANSFERS BETWEEN FUNDS		(445)	445			
NET MOVEMENT IN FUNDS		(23,893)	(43,853)	2,567	(65,179)	13,589
Total funds brought forward		1,254,712	69,902	11,469	1,336,083	1,322,494
Total funds carried forward		1,230,819	26,049	14,036	1,270,904	1,336,083

BALANCE SHEET AS AT 31st December 2019

		2019 £	2018 £
	Note		
FIXED ASSETS			
Tangible	5	100,000	100,000
Investments	6	1,164,336	1,161,769
		<hr/>	<hr/>
CURRENT ASSETS			
Stock	7	372	
Debtors and Prepayments	8	6,024	42,088
Cash at bank and in hand		36,715	60,204
		<hr/>	<hr/>
		43,111	102,292
LIABILITIES			
Creditors - amounts falling due within one year	9	36,543	27,978
		<hr/>	<hr/>
NET CURRENT ASSETS/(LIABILITIES)		6,568	74,314
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,270,904	1,336,083
		<hr/>	<hr/>
TOTAL NET ASSETS		1,270,904	1,336,083
		<hr/>	<hr/>
PARISH FUNDS			
Unrestricted - General		(19,481)	4,412
Unrestricted - Property		1,250,300	1,250,300
Restricted		26,049	69,902
Endowment		14,036	11,469
		<hr/>	<hr/>
		1,270,904	1,336,083
		<hr/>	<hr/>

John Tipping

Approved by the Parochial Church Council as Trustees on 11th March 2020 and signed on their behalf by John Tipping FCCA (Honorary Treasurer)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

1. Basis of Preparation

Basis of Accounting

- The financial statements have been prepared in accordance with '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) (Second Edition)' and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.
- "The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following '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) (Second Edition)' rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn."
- The Trustees consider that there are no material uncertainties about the PCC's ability to continue and accordingly the accounts have been prepared on a going concern basis.

2. Principal Accounting Policies

Incoming resources

- Incoming resources are included in the Statement of Financial Activities when the PCC has entitlement to the benefit of the resources, the inflow of economic benefit is probable and the monetary value can be measured with sufficient reliability.
- Gift aid receivable is included in income when there is a valid declaration from the donor, is included in the period to which the relevant donation is received and is treated as an addition to the same fund as the additional income.
- Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.
- Grants and specific donations are included in the SOFA when any preconditions preventing their use by the PCC have been met.
- The income from charitable activities is accounted for gross of associated costs.
- Rental income from letting is accounted for when due.

- Fee income from weddings and funerals only represents the element of the overall fee to which the PCC is entitled, i.e. it does not include the element passed on to other parties.
- Investment income is included when receivable.

Resources expended

- Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.
- Grants payable are payments made to third parties in the furtherance of the PCC's objects. These are recognized in the accounts when a commitment has been made externally and there are no preconditions still to be met for entitlement to the grant that remain within the control of the PCC.
- Governance costs include costs of the preparation and examination of statutory accounts, the cost of trustee meetings and cost of any legal advice on governance or constitutional matters.

Fixed assets

Consecrated land and buildings and movable Church furnishings

- Consecrated and beneficed property is excluded from the accounts by Section 11 (2) of the Charities Act 2011. No value is placed on movable Church furnishings that may be considered inalienable or historic assets held by the churchwardens on special trust for the PCC and/or which may not be disposed of without grant of a faculty. The cost and complexity of obtaining a value for such assets is regarded as disproportionate to the benefit likely to be derived by users of these accounts. All expenditure incurred during the year on consecrated or benefice buildings and movable Church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.
- The net book value of St. Mary's Hall, the Guild Hall and 69 Glenwood Avenue are based on an independent valuation carried out in October 1997. The ground lease at 69 Glenwood Avenue relates to property originally acquired as accommodation for curates of the parish.
- The freehold property at 27 Tickfield Avenue was also originally purchased as accommodation for a curate of the parish. The property has been occupied by a tenant for more than ten years. It is no longer used in connection with the principal activity of the parish.
- The properties in Broadway were a legacy received in 2017 and valued as at 31 December 2017.
- Freehold properties held for investment or charitable trading purposes are included in the balance sheet at the amount determined by independent valuation carried out in October 1997.
- No depreciation is provided against land and buildings held for investment or charitable trading purposes.

Other fixtures, fittings and office equipment

- Individual items of equipment with a purchase price of £5,000 or less are written off when the asset is acquired, as is expenditure relating to repair, replacement or renewal of existing assets. As a result of this policy, no value is currently being carried in the PCC's accounts with regard to fixtures, fittings and office equipment.

Investments

- The Tithe Chancel Trust is a permanent endowment fund that allows income to be spent on Chancel repairs and insurance. It is held by Chelmsford Diocesan Board of Finance, as Custodian Trustee. The capital element, which is not expendable, is £226. Capital revaluation and interest allocation for 2019 are shown above. Interest is retained and capitalised at year end. Investments other than property are valued at market price at 31 December each year. On 15th January 2020, the PCC resolved in accordance with section 281 of the Charities Act 2011 to sell the investment and to bring the fund under the control of the PCC as a restricted fund for the purpose of repairs to any part of the church fabric.

Debtors and Prepayments

- Debtors are initially included at the settlement amount due and are subsequently measured at the cash or other consideration due.

Creditors

- Creditors are included at the settlement amount due.

3. Income and Endowments

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2019 £	TOTAL 2018 £
3a Voluntary income					
Planned Giving	27,541			27,541	29,922
Service Collections	9,025			9,025	8,140
Donations	3,099	588		3,687	2,986
Gift Aid Tax recovered	9,461	12		9,473	9,812
Legacies					62,000
Grants	18,914	33,749		52,663	148,771
	<u>68,040</u>	<u>34,349</u>	<u></u>	<u>102,389</u>	<u>261,631</u>
3b Activities for generating funds					
Summer Fete	757			757	452
Fairtrade Sales	913			913	
Social Events	1,554			1,554	2,093
Other Fundraising Events	490			490	1,480
	<u>3,714</u>	<u></u>	<u></u>	<u>3,714</u>	<u>4,025</u>
3c Church Activities					
Sunday coffee	1,206			1,206	1,888
Wedding fees	2,309			2,309	1,911
Funeral fees	769			769	272
Card and Book sales					4
Votive Candle sales	520			520	588
Men's Club income	4,800			4,800	4,800
St Mary's Hall income	18,972			18,972	18,966
Guild Hall income	4,380			4,380	13,217
Magazine - Advertising					
Magazine sales					2
Other charitable trading	1,076			1,076	535
Spiritual growth	164			164	112
	<u>34,196</u>	<u></u>	<u></u>	<u>34,196</u>	<u>42,295</u>
3d Income from investments					
Interest	224			224	191
Rent	195,716			195,716	124,615
	<u>195,940</u>	<u></u>	<u></u>	<u>195,940</u>	<u>124,806</u>
3e Other income					
Insurance claims	3,649			3,649	
Listed places of worship grant scheme	3,929	9,533		13,462	
	<u>7,578</u>	<u>9,533</u>	<u></u>	<u>17,111</u>	<u></u>
TOTAL INCOME	<u>309,468</u>	<u>43,882</u>	<u></u>	<u>353,350</u>	<u>432,757</u>

4. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2019 £	TOTAL 2018 £
4a Raising Funds					
Summer fete	648			648	148
	<u>648</u>			<u>648</u>	<u>148</u>
4b Church Activities					
Social Events	615			615	1,380
Missionary and Charitable giving	27,128			27,128	5,779
Diocesan parish purse	72,127			72,127	70,655
Salaries	23,749	28,969		52,718	54,961
Payroll costs	168			168	202
Organist fees and expenses	5,835			5,835	3,853
Sundry administrative costs	1,123			1,123	128
Incumbent expenses	4,244			4,244	5,279
Assistant clergy expenses	1,776			1,776	558
Children and Family Worker expenses		2,434		2,434	2,803
Spiritual growth	220			220	104
Church - Insurance	5,899			5,899	5,828
Church - Telephone & Broadband	1,147			1,147	1,029
Organ / Piano - Tuning & Repairs		849		849	4,345
Church Music - General Costs	573			573	603
Church - Routine Repairs & Renewals	103,651	54,833		158,484	177,065
Church - Cleaning	2,667			2,667	1,786
Church - Other Operating Expenses	7,812			7,812	18,119
Church - refuse collection	3,286			3,286	
Upkeep of Services	504	249		753	
Office & Computing	3,073			3,073	3,956
Printing & Stationery	1,790	344		2,134	4,442
Photocopier Costs	2,640			2,640	2,576
Church - Electricity	2,996			2,996	3,427
Church - Gas	3,092			3,092	6,777
Church - Water & Sewerage	305			305	66
Church - Gas Service Costs	1,128			1,128	
Publications & Books	1,778			1,778	784
Bank fees	365			365	
Fairtrade Stall supplies	656			656	
St. Mary's Hall - Electricity	3,377			3,377	2,967
St. Mary's Hall - Water & Sewerage	348			348	522
St. Mary's Hall - Insurance	1,610			1,610	2,079
St. Mary's Hall - Cleaning	60			60	82
St. Mary's Hall - Routine Repairs	10,248			10,248	1,428
Guild Hall - Gas	1,872			1,872	1,706
Guild Hall - Electricity	305			305	473
Guild Hall - Water & Sewerage	68			68	66
Guild Hall - Insurance	1,078			1,078	1,404
Guild Hall - Cleaning	45			45	45
Guild Hall - Routine Repairs	1,706			1,706	881
Tickfield - Insurance	49			49	298
Tickfield - Repairs & Maintenance	16			16	8,615
Tickfield - Property management costs	309			309	

4. Resources Expended (continued)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2019 £	TOTAL 2018 £
Sunday coffee supplies	1,109			1,109	
Other Professional Fees - church	6,666	502		7,168	2,594
Other professional fees - other property	13,084			13,084	13,785
Accountancy services	3,649			3,649	5,461
Security Systems	4,722			4,722	
	<u>330,668</u>	<u>88,180</u>	<u></u>	<u>418,848</u>	<u>418,911</u>

4c Governance Costs

Independent Examination fees	1,600			1,600	300
	<u>1,600</u>	<u></u>	<u></u>	<u>1,600</u>	<u>300</u>
TOTAL RESOURCES EXPENDED	<u>332,916</u>	<u>88,180</u>	<u></u>	<u>421,096</u>	<u>419,359</u>

5. Tangible Fixed Assets

	2019 £	2018 £
Guild Hall	40,000	40,000
St Mary's Hall	60,000	60,000
	<u>100,000</u>	<u>100,000</u>

The net book value of St Mary's Hall and the Guild Hall are based on an independent valuation carried out in October 1997. The ground lease at 69 Glenwood Avenue relates to property originally acquired as accommodation for curates of the parish.

6. Investments

	Value as at 1 Jan 2019 £	Gain/(Loss) £	Value as at 31 Dec 2019 £
CBF Shares	11,469	2,567	14,036
27 Tickfield Avenue	80,000	-	80,000
69 Glenwood Avenue	300	-	300
86-88 Broadway	450,000	-	450,000
59-61 Broadway	620,000	-	620,000
TOTAL	1,161,769	2,567	1,164,336

The value of 69 Glenwood Avenue is based on an independent valuation carried out in October 1997. The ground lease at 69 Glenwood Avenue relates to property originally acquired as accommodation for curates of the parish.

The freehold property at 27 Tickfield Avenue was also originally purchased as accommodation for a curate of the parish. The property has been occupied by a tenant for many years. It is no longer used in connection with the principal activity of the parish.

The properties in Broadway were a legacy received in 2017 and valued as at 31st December 2017.

7. Stock

- Stock held relates to the fairtrade sales stall and is valued at the lower of cost and net realisable value.

8. Debtors and Prepayments

	2019 £	2018 £
St Mary's Hall	4,605	
Guild Hall	280	
Gift Aid recoverable	942	
Listed Places of Worship Scheme	76	
Other debtors	121	42,088
	<hr/>	<hr/>
	6,024	42,088
	<hr/>	<hr/>

9. Liabilities

	2019 £	2018 £
Accruals & Creditors due within one year	36,543	27,978

10. Trustee expenses

- Expenses of £6,085 were reimbursed by the charity to 4 Trustees covering office operating costs, travelling and similar costs.

11. Trustee remuneration

- Remuneration was paid to the following Trustee for services they supplied during the year:

Mrs M van Looy (organist and Director of Music) - £3,760

12. Related Party transactions

- Mrs Sue Mackay was paid £3,650 for her services as PCC secretary and for giving other secretarial support to the Incumbent;
- Mrs Christina Turner was paid £5,908 for administration services in the parish office;
- The PCC is managing trustee of the "Prittlewell Church of England school Charity" (PCEC) commonly known as the "Ameris Trust". The Trust made grants to the PCC in 2019 totalling £50,787 to cover maintenance of churchyard, electrical work in church, maintenance of altar, pews and floor, church roof repairs and the cost of employing a Children and Family worker.
- The PCC received a grant from the "Reverend Thomas Case and Daniel Scratton" Trust in the sum of £1,876 towards the work of the Children and Family worker. Revd Paul Mackay and Mr Keith Turner are Trustees of this Trust by virtue of being vicar and churchwarden of the parish.

13. Staff Costs

- The average number of employees during the year was three with a full time equivalent figure of 2.4. No employees received employee benefits of more than £60,000.

	2019 £	2018 £
Salaries	46,668	49,824
Pension costs	6,050	5,137
	<hr/>	<hr/>
	52,718	54,981
	<hr/>	<hr/>

The PCC is a participator in the Church of England Pensions Board scheme.

14. Summary of Assets by Fund

	Unrestricted funds £	Restricted funds £	Endowment funds £	TOTAL £
Tangible Fixed Assets	100,000			100,000
Investments	1,150,300		14,036	1,164,336
Current Assets	17,062	26,049		43,111
Amounts falling due within one year	(36,543)			(36,543)
	<hr/>	<hr/>	<hr/>	<hr/>
	1,230,819	26,049	14,036	1,270,904
	<hr/>	<hr/>	<hr/>	<hr/>

15. Missionary and Charitable Giving

	£
Christian Aid	2,779
Toilet Twinning	2,779
Havens Hospice	30
Church Mission Society	3,879
Children's Society general	2,545
Children's Society boxes	1,070
Children's Society Christingle	241
Fairhavens	1,435
Little Havens	672
Olive Trees	1,008
Open Doors	2,519
SOSDAP	1,007
Southend Night Shelter	2,107
Oliver Tree Centre	1,100
Safe Steps	1,100
Stand Up for Cancer	31
Essex Air Ambulance	262
Autism Speaks	25
HARP	2,177
Kidney care	80
RNLI	27
Friends of Essex Churches	100
Jo's Cervical Cancer Trust	41
General	114
	<hr/>
	27,128

16. Fund Accounting

- **Unrestricted funds** comprise those funds which the Trustees are free to use in accordance with the charitable objects. General funds which can be used for ordinary purposes of the PCC Funds designated for a particular purpose by the PCC are also unrestricted. Designated funds have been created for the following purposes:

Parish Share

This fund has been set up to cover the cost of paying the Diocesan Parish Purse.

Tithe 2018, Tithe 2019 & Tithe 2020

These funds hold 10% of the PCC's income each year and are used to make payments to charities as determined by the Trustees.

Social Fund

Proceeds from such events as the annual quiz night are credited to this fund which is then used to cover the costs of occasional church outings.

Vicarage Maintenance

This is used for minor maintenance and repairs to the Vicarage.

Properties

This represents the various properties shown in the balance sheet under tangible fixed assets of which the PCC is managing trustee and the Chelmsford Diocesan Board of Finance is custodian trustee.

- **Restricted funds** comprise of funds raised for and their use restricted to a specific purpose or donations subject to imposed donor conditions. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Children & Family Worker

This fund covers the cost of employing a Children and Family Worker and associated costs.

Main Roof Repairs and Heal Roof Repairs

These funds are held to cover the costs of any maintenance and repairs to the church roofs.

Joan Chessner Organ Upkeep

This fund which has now been exhausted covered maintenance and tuning costs of the organ.

Organ Upkeep

This is a new fund which has been set up as from time to time donations are made specifically for organ upkeep

P. Spenceley Altar Linen & Bells

This fund covers the cost of altar linen and small costs relating to the bells.

- **Endowment Funds** comprise the Tithe Chancel Trust which is a permanent endowment fund that allows income to be spent on Chancel repairs and insurance. See note under investments on page 15.

17. Movement of funds

Fund name	Balances brought forward £ 1/1/2019	Incoming Resources £	Outgoing Resources £	Transfers £	Gains and Losses £	Balances Carried Forward £ 31/12/2019
Unrestricted Funds						
General	4,524	198,268	(234,764)	12,491		(19,481)
Designated - <i>Vicarage</i>	(112)			112		
Designated – <i>Parish Share</i>		72,264	(72,264)			
Designated – <i>Tithe 2018</i>		15,112	(15,112)			
Designated – <i>Tithe 2019</i>		22,000	(9,900)	(12,100)		
Designated – <i>Tithe 2020</i>						
Designated – <i>Social Fund</i>		1,824	(876)	(948)		
Designated – <i>Properties</i>	1,250,300					1,250,300
Total Unrestricted Funds	1,254,712	309,468	(332,916)	(445)		1,230,819
Restricted Funds						
Children & Family Worker	1,986	33,867	(31,748)	445		4,550
Main Roof Repairs	5,058					5,058
Heal Roof repairs	59,693	9,306	(55,334)			13,665
Joan Chessner Organ Upkeep	(140)			140		
Organ Upkeep	1,557	709	(849)	(140)		1,277
P. Spenceley Altar Linen & Bells	1,748		(249)			1,499
Total Restricted Funds	69,902	43,882	(88,180)	445		26,049
Endowment Funds	11,469				2,567	14,036
Total Funds	1,336,083	353,350	(421,096)		2,567	1,270,904

18. Support costs

The SORP requires support costs such as administration, postage, telephone, depreciation etc to be allocated to the relevant activity cost category they support. The Trustees do not consider it cost beneficial to set up systems to allocate such costs and accordingly have shown such support costs separately under charitable activities.

19. Governance costs

A charge in the accounts of £1,600 has been made in respect of Independent Examination fees of which £300 was paid in 2019 relating to 2018 and an accrual of £1,300 has been made for 2019.

20. Capital Commitments

At 31st December 2019 there were no potential financial capital commitments.

21. Post Balance Sheets Events

There are no material post balance sheet events.

22. PCESC called the PRITTLEWELL AMERIS TRUST since July 2014

This is the Prittlewell Church of England School Charity. The Managing Trustee of 'Ameris' is the Parochial Church Council of St Mary the Virgin, Prittlewell. PCESC maintains its own current and deposit accounts and may give Grants to the PCC at the discretion of the Trustees, in accordance with the aims and objectives of 'Ameris'. In 2010 a Grant of £10,000 was awarded to the PCC to offset costs associated with the theft of lead from the church roof. In 2017 the Ameris Trust awarded a grant of £10,000 for the PCC to use for the furtherance of religion.

Independent Examiner's Report to the Trustees of the Parochial Church Council of St Mary the Virgin Prittlewell

I report to the trustees on my examination of the financial statements of the Parochial Church Council of St Mary the Virgin Prittlewell ('the charity') for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- 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.


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