

St Mary's Church, Northiam

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL
For the year ended 31 December 2022**

CONTENTS

Annual report
Statement of financial activities
Balance sheet
Notes to the accounts
Report of the independent examiner

St Mary's Church, Church Lane, Northiam, East Sussex TN31 6NN

Incumbent: currently vacant

Independent examiner: Mrs B A Antrobus FCA CTA

Bankers: Santander, CCLA

**Parochial Church Council of St. Mary's Church, Northiam.
Trustees Annual Report 2022**

Structure, governance, and management.

The PCC is a charity but is exempted from registering with the Charity Commission within the meaning of the section 30 of the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

At the beginning of 2022, the following served as members of the Parochial Church Council:

Incumbent:	The Revd Rod White	Chairman
Church Warden:	Joan Pearson	
	Geoffrey Brown	Vice Chairman & Deanery Rep
Elected members	Sylvia Wickens	Secretary
	Karen Ayling	Deanery Rep
	Margaret Race	
	Marian Weaver	(Co- opted Safeguarding Officer)
	Michael Sargeant	(Co-opted Treasurer)

Following the APCM which was held on 24th April 2022, the following served as members of the PCC.

Incumbent:	Vacancy (from January 2022)	
Church Wardens:	Joan Pearson	
	Geoffrey Brown	Chairman & Deanery Rep
Elected members	Sylvia Wickens	Secretary
	Karen Ayling	Deanery Rep
	Timothy Gedge	
	Judy Hutchings	
	Andrew Weaver	(Safeguarding Officer)
	Michael Sargeant	(Co-opted Treasurer)

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, the churchwardens and two members of Deanery Synod) and up to 9 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Because of the relatively small size of our PCC, all members, (apart from Deanery Synod Reps) are re-elected every year at the 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.

At the APCM in 2022 our PCC membership, including ex-officio members, was eight. Geoff Brown took over the chair in the vacancy.

Aim and Purposes

Our church's mission statement is **"To the glory of God; serving the community in love"** and we maintain our commitment to the four principles of our **Mission Action Plan** viz:

A Worshipping Community

Our aim is to glorify God as a worshipping community of believers in response to all that God the Father has done for us through his Son, Jesus Christ, with an openness to and the equipping of the Holy Spirit. Our testimony in word and deed is that Jesus is Lord.

A Growing Community

Our aim is to glorify God in our growth in the Christian faith, through our learning from the Bible, through prayer and through our becoming more like Christ in character, encouraging every member to step out in faith and use the gifts they have to build up the life of the church.

A Loving Community

Our aim is to glorify God as a loving, committed, prayerful, and giving fellowship, which is welcoming to everyone and in which people feel that they belong.

An Outreaching Community

Our aim is to glorify God by being salt and light within our community, sharing God's love in both word and action, with a concern to see the growth of God's Kingdom.

Having adopted the 2021 Mission Action Plan "Building for the Future" we established a series of agreed goals whose progress was monitored through 2022. The headings were to be More Open, More Converted to Jesus Christ, More Generous and More Engaged. This Mission Action Plan will need more attention in 2023.

In **2022**, the PCC met twelve times. Every meeting included items on Worship, Ministry, Finance, GDPR and Safeguarding. Following the attendance of Archdeacon Edward Dowler who announced the Bishop of Chichester's intention to allow the appointment of a new incumbent a sub committee met to produce the Parish Profile and advert for a new incumbent. The new Rector would be a 50% Light Duties incumbent and live in the Rectory. A representative of CPAS St. Mary's Patrons, Rev Mike Duff, was available for advice and encouragement. On Christmas Day 2022 St. Mary's was able to announce the appointment of Revd Katharine (Kate) Bailey as the new Rector. She will be inducted and licensed in the spring of 2023.

The **2022 APCM** was held in the Church following the 10.30am service on Sunday 24th May
At the 2022 APCM, the **Church Electoral Roll** stood at 67.

During the Interregnum Joan Pearson and Geoff Brown served as Church Wardens. Thanks are recorded here for the unswerving support of the PCC in this unusual year at St. Mary's. Their dedicated service and commitment have enabled St. Mary's to maintain worship and ministry without a break.

Worship in Church

Interregnum

Revd. Rod White retired on 31st January 2023 and his last service as our incumbent of 23 years was held on January 9th 2022. The service was a thanksgiving and celebration for the unique service of ministry of Rod and Sarah White. Thereafter and for the whole on 2022 a variety of PTO ministers were invited to lead our worship. Thus St. Mary's was enabled to maintain weekly Sunday services. This will continue into 2023 when a new incumbent should be in place before Easter. St. Mary's would like to record our thanks to Revd Graham Attwood, Revd Christopher Breeds, Revd Ruth Gostelow, Revd Malcolm Jones, Revd Teresa Munro, Revd David Page, Revd Jeff Tutton, and Lay Readers David Bowles and Alan Gostelow. The support of the Rural Dean Revd Jonathan Meyer and Archdeacon Edward Dowler has been much appreciated.

David Bowles led our Lent Course in 2022.

We record our gratitude to Joan Pearson who has coordinated all our services in the Interregnum.

As well as the weekly worship services during 2022 St Mary's has maintained a programme of special services such as the "Hour at the Cross" on Good Friday. The annual Remembrance Service was held on the Village Green around the War Memorial led by David Bowles a Lay Reader from St. Peter's Ewhurst. Northiam Primary School was able to hold the Christingle and Nativity services in the church building as usual.

Outreach, Mission, and Pastoral Care

2022 was a most unusual year and some of our outreach programmes, such as Open the Book, have been more limited. During the Vacancy the Churchwardens were available to be contacted by phone or email if there were any pastoral or spiritual needs engaging the help of the Rural Dean and other local church officials as necessary.

Communication with our congregation has been a priority, responding to requests for prayer and help, for notices about services and events, and general encouragement of fellowship. This was maintained through personal contact and via a dedicated email system.

Our links with Northiam Primary school were maintained on a personal level and by supporting the school's services in Church at Easter and Christmas.

Deanery Synod

The Rye Deanery Synod met regularly in 2022. As well as reports from the General and Diocesan Synods and parishes, there were invited speakers. In February the speaker was Rebecca Chantler of Ecclesiastical Insurance. In May The Revd Gary Cregeen who is Rural Officer for East Sussex explained his new role. In November the feedback from parishes from the Rye Deanery Mission Action Plan was discussed. In December the Draft budget for 2023 was recommended.

Other Statutory Issues

Safeguarding is a standing item on every PCC agenda. We are pleased to report that no incidents were reported in 2022.

Updates for PCC's were regularly received from the Diocese. No issues were reported with regard to **GDPR** regulations and our records are constantly monitored and kept up to date.

Health and Safety continues to be a key issue. Especially since the church has always remained open during daylight hours for individual prayer and reflection as part of our mission to the people of Northiam.

Buildings

The Quinquennial Survey was undertaken by Mark Anderson DipArch, RIBA, AABC our Architect, in October 2022. Following the drawing up of a lighting proposal in 2021, during 2022 discussions were had with heating suppliers and our electrical contractor, Dave Gilbert of Hannington Gilbert, and a heating proposal was developed. PCC approved the overall project for more electric sockets, heating and lighting improvements, and a detailed proposal was developed for a Faculty application, including also, repairs to the Frewen chapel stained glass window. The application was submitted to the Diocese for comment in November and a decision is awaited for implementation in 2023.

The Lightning conductor was tested in November 2022 and the annual testing of fire extinguishers was completed. Ecclesiastical Insurance completed its triennial review.

Costs

The cost of heating the church for services and the Church Centre for lettings etc had risen exponentially at the end of 2022.

Organ

In August 2022 the Organ blower motor failed. The repair was done at their workshop by Watkins and Watson of Poole in Dorset, the original suppliers of the motor in the 1950s. The associated electrical repairs were carried out by Hannington Gilbert.

Sound System

The church **sound system** continues to be a challenge. It remains very basic and its improvement and modernisation will need to be a further project for 2023.

The small **churchyard garden** has been maintained by the excellent voluntary work of Mr Alan Worley.

The **Church Centre** in Main Street is a valuable resource not just for church meetings but also as part of our outreach.

Church Flowers

Many thanks to our talented team of flower arrangers under the guidance of Alison Kirk who have given the church fellowship so much pleasure with their vibrant and imaginative displays.

Bell Ringing has been spasmodic during 2022 as our learners improve and can now take part on more occasions. As in previous years Ewhurst Bodiam and Northiam churches continue to cooperate in Sunday ringing. The bells were rung to celebrate the 70th Jubilee of HM Queen Elizabeth II in June and then on 19th September on the day of Her Majesty's funeral.

The **Friends of St. Mary's** held a fund-raising event on Saturday 10th December when the Kent Police choir performed. A quiz and further events are planned for 2023. Thanks to the FOSM Committee for their support of St. Mary's.

Northiam Parish Magazine

Thanks to a wonderful team of contributors and distributors, the Parish Magazine is essential reading for over 600 households in the village, and a link to Northiam for quite a few people who have moved away and keep in touch by having the Magazine sent to them.

The income from advertising enables the Magazine to be held at a very affordable 50p and still bring in a profit, and reflects the gargantuan efforts of Janette King throughout the year drumming up new business and encouraging regular advertisers to renew.

We are indebted to Terry Ayling for supplying the cover each month and formatting the advertisements, a task outside the skill set of the current editor!

An amazing team of 21 people, many of whom have no direct affiliation to the church, deliver to subscribers' homes each month and Jempson's, the Spar and Northiam DIY make space in their busy shops to sell it. Thanks to Judy Hutchings, the 3-4 large boxes of copies are broken down into the individual allocations and delivered to each distributor inside a very tight timescale to allow them to be on the doorstep by the 1st of each month.

Our aim is to provide an interesting and useful guide to life in our village, whilst bringing the Good News and a link to our parish church into people's homes.

Thanks especially to the dedicated work of Karen Ayling as editor of the magazine

Our Church Family

2022 was a year when the churchwardens and PCC have been so grateful for the lasting support, love and prayers of our congregation. Their friendship and continued participation in worship have ensured a future for St Mary's following the retirement of our Rector early in January.

Thanks to all those who make life in church run smoothly especially the teams of sidespersons, readers, coffee makers and cleaners.

Finance.

The financial outcome in 2022 was a deficit of expenditure over income of £4,240 in relation to the Unrestricted Funds. The total income for Unrestricted Funds was £70,344 and total expenditure was £74,584.

Voluntary income during the year was down £5,957 (12.63%) with regular giving via our bank account and the Parish Giving Scheme down 31.33% and 4.35% respectively. This is due mainly to members sadly passing away or moving home but the cost-of-living crisis has also had some impact on the amount church members can afford to give. Nevertheless, it is encouraging to note regular giving by way of envelopes placed in the collection plate at services have increased by over 38% compared with 2021. It is pertinent to note, giving in 2022 whether by way of the Bank, Parish Giving Scheme, Envelopes, or the Plate were over £12,000 lower than the pre-pandemic level received in 2019.

The Parish Magazine continues to be an excellent source of income with revenue from sales and advertising exceeding the printing costs by £2,983.

Expenditure from the Unrestricted Funds during the year was down £20,610 and this increases to £37,911 when the cost of repairs recovered from our insurance company is taken into account. In 2021 the PCC made a one-off Parish Share donation of £30,000 to the Diocese which explains the fall in expenditure and there have been savings this year as the Rectory has been unoccupied.

Total Unrestricted Funds stand at £115,643 and this figure includes £113,800 in the General Reserve; £34 in the Appeal Fund; £625 in the Church Maintenance Fund; £1,135 in the Education Fund; £49 in the Youth Fund.

The 2022 contribution to the Parish Share was £37,716 which is 49% of the Parish Ministry costs for a Full-Time Stipend. For 2023, the PCC have pledged £39,036, an increase of 3.5%.

The Restoration Fund has £19,538 held in reserve; the Frewen Fund stands at £20,638; and the Bell Ringer's Fund stands at £15,189.

Looking Forward

Our new Rector

In November 2021 Informal meetings to plan for the future had been held with the Archdeacon of Lewes and Hastings Ven. Dr. Edward Dowler and Revd Mike Duff of CPAS, our Patrons. Following the publication of our Parish Profile and advertisements in the appropriate press it was possible to interview in the latter part of 2022 and recommend for appointment Revd Katharine (Kate) Bailey to a 50% Light duties (3.5 days per week) position as Rector of St. Mary's Northiam. The Bishop's approval was gained and the announcement of Kate's appointment was made on Christmas Day 2022. The PCC and congregation of St. Mary's very much look forward to welcoming Kate and her husband John to the Rectory and ministry in this parish in 2023.

Signed: 

Date: 6th March 2023

Geoffrey L Brown
(Churchwarden and Chair Northiam St. Mary's PCC)

PAROCHIAL CHURCH COUNCIL OF ST MARY'S, NORTHIAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds (1) Frewen £	Restricted Funds (2) Restoration £	Restricted Funds (3) Bellringers £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
Incoming resources							
<i>Voluntary income</i>	2a	41,216	-	-		41,216	47,173
<i>Activities for generating funds</i>	2b	1,685	-	-		1,685	724
<i>Income from investments</i>	2c	1,426	546	254	199	2,425	586
<i>Church activities</i>	2d	8,716	-	-	-	8,716	9,458
<i>Other incoming resources</i>	2e	17,301	-	-	-	17,301	-
Total incoming resources		70,344	546	254	199	71,343	57,941
Resources expended							
<i>Costs of generating voluntary income</i>	3a	812	-	-	-	812	-
<i>Missionary and charitable giving</i>	3b	-	-	-	-		527
<i>Church activities</i>	3c	73,332	381	-	312	74,025	94,712
<i>Governance Costs</i>	3d	440	-	-	-	440	400
Total resources expended		74,584	381		312	75,277	95,639
Net incoming/(outgoing) resources before transfers							
		(4,240)	165	254	(113)	(3,934)	(37,698)
<i>Gross transfers between funds</i>	8					-	-
<i>Gains/(losses) on revaluation of investment assets</i>	4	-	(2,347)	-	-	(2,347)	1,377
Net movement in funds		(4,240)	(2,182)	254	(113)	(6,281)	(36,321)
Total funds brought forward at 1 January 2022		119,883	22,820	19,284	15,302	177,289	213,610
Total funds carried forward at 31 December 2022		115,643	20,638	19,538	15,189	171,008	177,289

PAROCHIAL CHURCH COUNCIL OF ST MARY'S, NORTHAM

BALANCE SHEET AT 31 DECEMBER 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible fixed assets			
Investments	4	16,866	19,214
Total fixed assets		<u>16,866</u>	<u>19,214</u>
Current assets			
Debtors	6	2,934	4,028
Short Term Deposits		148,307	146,575
Cash at Bank and in Hand		4,365	12,896
		<u>155,606</u>	<u>163,499</u>
Creditors: amounts falling due within one year	7	<u>(1,464)</u>	<u>(5,424)</u>
Net current assets		<u>154,142</u>	<u>158,075</u>
NET ASSETS		<u><u>171,008</u></u>	<u><u>177,289</u></u>
Funds			
Restricted funds Frewen Chapel (1)	8	20,638	22,820
Restricted funds Restoration (2)	8	19,538	19,284
Restricted funds Bellringers (3)	8	15,189	15,302
Unrestricted funds	8	115,643	119,883
		<u><u>171,008</u></u>	<u><u>177,289</u></u>

Approved by the Parochial Church Council on 6th March 2023 and signed on its behalf


Chairman

The accompanying notes form a part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF ST MARY'S, NORTHIAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

a Accounting convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and SORP 2015 (FRS102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. 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.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment funds - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

c Incoming resources

All incoming resources are accounted for gross.

Voluntary Income

Collections are recognised when received.

Planned giving receivable is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies are recognised when the PCC is legally entitled to the amount due.

Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

All other income

All other income is recognised when it is receivable.

Gains and losses on investments

Realised gains are recognised when the investments are sold

Unrealised gains and losses are accounted for on revaluation on 31 December.

PAROCHIAL CHURCH COUNCIL OF ST MARY'S, NORTHAM

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

d Resources used

Resources expended are accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The diocesan parish contribution is accounted for when paid. 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.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2) of the Charities Act 1993.

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 accounts. For other property acquired prior to (date) there is insufficient cost information available and therefore such assets are not valued in the accounts. Individual items acquired since (date) have been capitalised in the accounts and depreciated over their useful economic life (see note (d)).

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

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Fixtures and fittings	25% straight line
Computer equipment	30% straight line

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 residual values 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.

Investments

Investments are stated at market value at the balance sheet date.

f Current Assets

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

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the Santander Bank.

PAROCHIAL CHURCH COUNCIL OF ST MARY'S NORTHIAM

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Incoming resources

	Unrestricted Funds £	Restricted Funds (1) Frewen £	Restricted Funds (2) Restoration £	Restricted Funds (3) Bellringers £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
a <i>Voluntary income</i>						
Planned giving	24,318	-	-	-	24,318	30,062
Collections at all services	6,486	-	-	-	6,486	5,144
Sundry donations and appeals	3,211	-	-	-	3,211	4,298
Income tax recoverable	7,201	-	-	-	7,201	7,669
Grants	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
	41,216	-	-	-	41,216	47,173
b <i>Activities for generating funds</i>						
Quiz	-	-	-	-	-	-
Kent Police Choir Concert	1,685	-	-	-	1,685	724
	1,685	-	-	-	1,685	724
c <i>Investment income</i>						
Dividends and interest	1,426	546	254	200	2,426	586
	1,426	546	254	200	2,426	586
d <i>Income from Church Activities</i>						
Church hall lettings etc	561	-	-	-	561	350
Fees from weddings etc	668	-	-	-	668	1,152
Parish magazine	7,487	-	-	-	7,487	7,956
	8,716	-	-	-	8,716	9,458
e <i>Other incoming resources</i>						
Insurance Claims	17,301	-	-	-	17,301	-
Total incoming resources	70,344	546	254	200	71,344	57,941

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

3 Resources expended

	Unrestricted Funds £	Restricted Funds (1) £	Restricted Funds (2) £	Restricted Funds (3) £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
a <i>Costs of generating voluntary income</i>						
Stewardship costs	-	-	-	-	-	-
Fundraising costs	812	-	-	-	812	-
	812	-	-	-	812	-
b <i>Missionary and charitable giving:</i>						
AIM	-	-	-	-	-	275
Relief and Development Agencies	-	-	-	-	-	252
	-	-	-	-	-	527
c <i>Ministry costs:</i>						
diocesan parish contribution/fees	37,941	-	-	-	37,941	76,743
other clergy costs	1,705	-	-	-	1,705	4,812
Church running expenses	5,121	-	-	-	5,121	5,101
Church maintenance	21,666	381	-	312	22,359	2,396
Upkeep of services	1,013	-	-	-	1,013	1,384
Education & Mission	-	-	-	-	-	257
Parish magazine	4,505	-	-	-	4,505	3,289
Social activities	-	-	-	-	-	-
Church hall running costs	1,381	-	-	-	1,381	730
	73,332	381	-	312	74,025	94,712
d <i>Governance costs</i>						
Independent examination fee	440	-	-	-	440	400
	440	-	-	-	440	400
Total resources expended	74,584	381	-	312	75,277	95,639

PAROCHIAL CHURCH COUNCIL OF ST MARY'S, NORTHAM

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

4 INVESTMENTS

	2022	2021
	Restricted	Total
	£	£
Market value 1st January 2022	19,214	19,214
Disposal		
Revaluation gains and losses	(2,348)	(2,348)
Market value 31st December 2022	16,866	16,866

Investments held are as follow

2022	2021
£	£

Restricted Funds (Frewen Chapel)

3305 CBF Fixed Interest Security (Income) Shares	4,531	5,233
597 CBF Investment Fund (Income) Shares	12,335	13,981
	16,866	19,214

**Analysis of net assets by
5 fund**

	Unrestricted Funds £	Restricted Funds (1) £ Frewen	Restricted Funds (2) £ Restoration	Restricted Funds (3) £ Bells	Total 2022 £	Total 2021 £
Investment Fixed Assets	-	16,866	-		16,866	19,214
Current Assets	117,108	3,772	19,538	15,189	155,607	163,499
Current Liabilities	(1,465)				(1,465)	(5,424)
	115,643	20,638	19,538	15,189	171,008	177,289

6 Debtors

2022	2021
£	£

Income tax recoverable	2,698	-	-	2,698	3,257
VAT recoverable		-	-	-	-
Prepayments and accrued income	236	-	-	236	771
	2,934	-	-	2,934	4,028

7 Creditors: amounts falling due within one year

2022	2021
£	£

Accruals	1,024	-	-	1,024	5,024
Accountancy Fee	440	-	-	440	400
	1,464	-	-	1,464	5,424

PAROCHIAL CHURCH COUNCIL OF ST MARY'S, NORTHIAM

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

8 Statement of funds

	Bal b/fwd 01/01/22	Income	Expenditure	Transfers, other gains and losses	Bal c/fwd 31/12/2022
	£	£	£	£	£
Unrestricted Fund					
General fund	119,883	70,344	74,584	-	115,643
	<u>119,883</u>	<u>70,344</u>	<u>74,584</u>	<u>-</u>	<u>115,643</u>
Restricted Fund (1)					
Frewen Chapel	22,820	546	381	(2,347)	20,638
	<u>22,820</u>	<u>546</u>	<u>381</u>	<u>(2,347)</u>	<u>20,638</u>
Restricted Fund (2)					
Restoration Fund	19,284	254		-	19,538
	<u>19,284</u>	<u>254</u>	<u>-</u>	<u>-</u>	<u>19,538</u>
Restricted Fund (3)					
Bellringer's Fund	15,302	199	312	-	15,189
	<u>15,302</u>	<u>199</u>	<u>312</u>	<u>-</u>	<u>15,189</u>
Total funds	177,289	71,343	75,277	(2,347)	171,008

The Independent examiner's report to the PCC of St Mary's Church, Northiam

I report on the accounts of the PCC for the year ended 31 December 2022, which are set out on the previous pages.

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of the Church Accounting Regulations and section 144(2) of the Charities Act 2011 (*'the 2011 Act'*) do not apply.

It is my responsibility to:

- Examine the accounts under the Church Accounting Regulations and section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions of the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

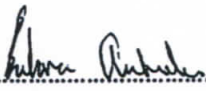
Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering 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 statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed..........

Date.....21 March 2023.....

Mrs B A Antrobus FCA CTA
Lyndhurst
Main Street
Peasmarsh, Rye
East Sussex TN31 6YA