

# **PAROCHIAL CHURCH COUNCIL OF ECCLESTON AND PULFORD**

## **FINANCIAL STATEMENTS**

**For the year ended 31st December 2021**

<b>INCUMBENT:</b>	<b>Vacancy</b>
<b>CHURCHWARDENS:</b>	<b>Mr. John Richards &amp; Mrs. Julie Rowland (Eccleston) Mrs. Susan Payne (Pulford)</b>
<b>BANK:</b>	<b>NatWest Bank plc., Chester</b>
<b>INDEPENDENT EXAMINER:</b>	<b>Barnes Cooper Ltd, Saltney, Chester</b>

## **Independent Examiner's Report to the Parochial Church Council of Eccleston and Pulford**

Report on the financial statements for the year ended 31<sup>st</sup> December 2021 set out on pages 2 to 10.

### **Respective responsibilities of the PCC and the examiner**

The PCC are responsible for the preparation of the accounts. The PCC consider that an audit is not required for this year - under Section 144(2) of the Charities Act 2011 (the 2011 Act) - and that an independent examination is appropriate.

It is our responsibility to:

- examine the financial statements (under Section 145 of the 2011 Act);
- follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145 (5) (b) of the 2011 Act); and
- state whether or not particular matters have come to our attention.

### **Basis of this report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

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

(1) which gives us 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 to comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Barnes Cooper Ltd  
Great Western House  
Boundary Lane  
Saltney  
Chester  
CH4 8RD

Date:

# **ECCLESTON AND PULFORD PAROCHIAL CHURCH COUNCIL**

## **STATEMENT OF FINANCIAL ACTIVITIES** **--- for the year ended 31st December 2021**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2021 £	2020 £
<b>INCOMING RESOURCES</b>					
Voluntary Income (direct giving)	2 (a)	38,727	0	38,727	34,639
Other Voluntary Income	2 (b)	9,700	0	9,700	2,000
Income from Activities	2 (c)	15,243	0	15,243	5,064
Income from Investment and Deposits	2 (d)	8	0	8	45
<b>TOTAL INCOMING RESOURCES</b>		<b>63,677</b>	<b>0</b>	<b>63,677</b>	<b>41,748</b>
<b>RESOURCES USED</b>					
Grants	3 (a)	25	0	25	174
Directly Relating to the Work of the Church	3 (b)	54,559	0	54,559	42,744
Church Management & Administration	3 (c)	687	0	687	636
Exceptional Expenditure	3 (d)	0	0	0	0
<b>TOTAL RESOURCES USED</b>		<b>55,271</b>	<b>0</b>	<b>55,271</b>	<b>43,554</b>
<b>NET INCOMING/OUTGOING RESOURCES</b>		<b>8,406</b>	<b>0</b>	<b>8,406</b>	<b>(1,806)</b>
Balances Brought Forward at 1st January		<b>22,582</b>	<b>6</b>	<b>22,588</b>	<b>24,444</b>
Transfer					<b>(50)</b>
<b>BALANCES CARRIED FORWARD AT 31st DECEMBER 2021</b>		<b>30,988</b>	<b>6</b>	<b>30,994</b>	<b>22,588</b>

**ECCLESTON AND PULFORD PAROCHIAL CHURCH COUNCIL****BALANCE SHEET**

--- at 31st December 2021

	Note	2020 £	2020 £
<b>CURRENT ASSETS</b>			
Balances at Banks:			
Deposit Account		8,024	8,024
Current Account		23,735	12,216
Pulford Church Building Appeal Account		6	6
Debtors		3,122	3,334
<b>TOTAL CURRENT ASSETS</b>		<b>34,888</b>	<b>23,581</b>
<b>CURRENT LIABILITIES</b>			
Amounts falling due within 1 year		3,894	993
<b>NET CURRENT ASSETS</b>		<b>30,994</b>	<b>22,588</b>
<b>NET ASSETS</b>		<b><u>30,994</u></b>	<b><u>22,588</u></b>
Represented by:			
<b>FUNDS</b>			
General Purposes Fund		30,988	22,582
Restricted Funds		6	6
<b>TOTAL FUNDS</b>		<b><u>30,994</u></b>	<b><u>22,588</u></b>

Presented by:

Leslie B Hocking (Treasurer)

Dated:

Approved by the Parochial Church Council:

John Richards Church Warden / Deputy PCC Chairman

Dated:

The notes on pages 5 to 10 form part of these accounts.

# **ECCLESTON AND PULFORD PAROCHIAL CHURCH COUNCIL**

## **STATEMENT OF FUNDS AND INVESTMENTS**

--- at 31st December 2021

	Note	2021 £	Income £	Expenditure £	2020 £
<b>FUNDS</b>					
Unrestricted General Purpose Fund		30,988	63,677	55,271	22,582
Restricted Pulford Church Building Appeal Fund		6	0	0	56
Transfer of Funds					
<b>TOTAL FUNDS</b>		<b>30,994</b>	<b>63,677</b>	<b>55,271</b>	<b>22,638</b>

**PAROCHIAL CHURCH COUNCIL OF ECCLESTON AND PULFORD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**--- for the year ended 31st December 2021**

**1 ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005. The financial statements have been prepared under the historical cost convention. The accounts include transactions, assets and liabilities for which the PCC is held responsible in law. They do not include the accounts of church groups that owe an affiliation to another body nor those that are informal gatherings of church members.

**1 a Funds**

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Restricted funds represent (a) income from trusts and endowments which may be expended only on those restricted objects formally provided in the terms of the trust or bequest, and (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 each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund.

The PCC possesses no endowments.

**1 b Reserves Policy**

It is the PCC's policy to maintain the required level of reserves by means, when possible, of annual operating surpluses.

**1 c Incoming Resources**

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on gift aid donations is recognised in the year in which the donations are received.

Legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement. Grants are recorded when received.

Interest is accounted for when received.

All other income is recorded when received.

Wherever practically possible all incoming resources are accounted for gross.

**PAROCHIAL CHURCH COUNCIL OF ECCLESTON AND PULFORD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**--- for the year ended 31st December 2021**

**1 ACCOUNTING POLICIES (continued)**

**1 d Resources Used**

Grants are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

Salaries, fees and exceptional expenditure are recognised in the accounts when they are due.

The Diocesan Parish Share is accounted for when due.

All other expenditure is generally recognised when it is incurred and, where practical, is accounted for gross.

**1 e Fixed Assets**

Consecrated land and beneficed property is excluded from the accounts by s.96(2)(a) of the Charities Act 1993. No value is placed on movable church furnishings which are held by the churchwardens on special trust for the PCC and which require a faculty for disposal and which are inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

In effect the PCC possesses no fixed assets.

## ECCLESTON AND PULFORD PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

--- for the year ended 31st December 2021 (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2021 £	2020 £
<b>2 INCOMING RESOURCES</b>				
<b>2 a VOLUNTARY INCOME (DIRECT GIVING)</b>				
Planned Giving	18,455	0	18,455	19,550
Gift Aid Tax Recovered	6,619	0	6,619	4,851
Church Collections (open plate & church box)	4,475	0	4,475	3,349
Sundry Donations	9,178	0	9,178	6,889
	<b>38,727</b>	<b>0</b>	<b>38,727</b>	<b>34,639</b>
<b>2 b OTHER VOLUNTARY INCOME</b>				
Legacies Received	9,700	0	9,700	2,000
Donations from Ecclesiastical Insurance	0	0	0	0
	<b>9,700</b>	<b>0</b>	<b>9,700</b>	<b>2,000</b>
<b>2 c INCOME FROM ACTIVITIES</b>				
Events and Activities	0	0	0	0
Parish Magazine	0	0	0	180
Fees (weddings, funerals, churchyard, etc.)	15,243	0	15,243	4,884
	<b>15,243</b>	<b>0</b>	<b>15,243</b>	<b>5,064</b>
<b>2 d INCOME FROM INVESTMENT</b>				
Interest & Transferable From accounts	8	0	8	45
	<b>8</b>	<b>0</b>	<b>8</b>	<b>45</b>
<b>TOTAL INCOMING RESOURCES</b>	<b>63,677</b>	<b>0</b>	<b>63,677</b>	<b>41,748</b>



## ECCLESTON AND PULFORD PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

--- for the year ended 31st December 2021 (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2021 £	2020 £
<b>3 RESOURCES USED</b>				
<b>3 a GRANTS</b>				
Missionary & Charitable Giving	25		25	174
	<b>25</b>		<b>25</b>	<b>174</b>
<b>3 b DIRECTLY RELATING TO THE WORK OF THE CHURCH</b>				
Parish Share	16,320		16,320	14,659
Rectory Costs & Maintenance	1,712		1,712	2,981
Rectors Expenses	641		641	1,001
Church Running Expenses	4,628		4,628	2,356
Church Repairs & Maintenance	10,669		10,669	5,646
Parish Magazine & Printing	0		0	466
Churchyard Maintenance	1,695		1,695	1,540
Insurance	8,969		8,969	8,870
Upkeep of Services (including Locum Clergy & Organist's fees)	2,852		2,852	2,754
Wedding & Funeral Expenses	6,877		6,877	2,148
Other Ordinary Expenses	86		86	143
Mission & Promotion Expenses	110		110	180
	<b>54,559</b>	<b>0</b>	<b>54,559</b>	<b>42,744</b>
<b>3 c CHURCH MANAGEMENT &amp; ADMINISTRATION</b>				
Administration & Accountancy	687	0	687	636
	<b>687</b>	<b>0</b>	<b>687</b>	<b>636</b>
<b>3 d EXCEPTIONAL EXPENDITURE</b>				
<b>TOTAL RESOURCES USED</b>	<b>55,271</b>	<b>0</b>	<b>55,271</b>	<b>43,554</b>

Notes:

**PAROCHIAL CHURCH COUNCIL OF ECCLESTON AND PULFORD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**--- for the year ended 31st December 2021**

**4 DEBTORS**

	<b>2021</b>	<b>2020</b>
HMRC tax recovery on Gift Aid	£1,943	£1,892
Planned Giving & Open Plate	£ 872	£1,226
Sundry Donations	£ -----	£ -----
DBF Retired Clergy Service Fees Refund	£ 173	£ 216
Headstone Fees – Blackwells	£ 134	£ -----
	<hr/>	<hr/>
	£3,122	£3,334

**5 LIABILITIES: AMOUNTS FALLING DUE WITHIN 1 YEAR**

	<b>2021</b>	<b>2020</b>
Church Repairs & Maintenance	£ 972	£ -----
Rectory Costs & Maintenance	£ 7	£ -----
Church Running Expenses	£ 300	£ 262
Upkeep of Church Services	£ 300	£ -----
Charitable Grants & Donations	£ 25	£ -----
Ordinary Other Expenses	£ 15	£ -----
Administration & Accountancy	£ 360	£ 360
Wedding & Funeral Costs	£ 283	£ -----
Parish Share	£1,631	£ -----
Retired Clergy Service Fees	£ -----	£ 370
	<hr/>	<hr/>
	£ 3,893	£ 992

**PAROCHIAL CHURCH COUNCIL OF ECCLESTON AND PULFORD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**--- for the year ended 31st December 2021**

**FINANCIAL ACTIVITIES**

- The good news is that Income exceeded expenditure by £8406, this is the first time since 2016, however this has been achieved by a substantial legacy from Mary Croxton.
- Comparing 2021 with 2020 income is up by £21,929 but expenditure has also increased by £11,717 with the single largest item of expenditure being the Pulford Oil Tank re-location.

**INCOMING RESOURCES**

**Voluntary Income (Direct Giving)**

- Planned giving is down from 2020 but the benchmark must be 2019 down £3,052 this can partly be explained by Covid-19 restrictions and our reduced congregational numbers.
- Gift Aid tax Recovered, shows an increase from 2020 figures, but this is due to the accrual accounting system and the way payments are credited in the accounts.
- Church Collections (open plate & church box), has shown an increase, this is due to Covid-19 restrictions being eased and our churches being open with alternating services.
- Sundry Donations are up, due to a grant from the Eccleston Maintenance Trust plus donations from Funeral and Baptism Services.

**Other Voluntary Income**

- Legacies Received from Lady Wilsons Estate continue at the new yearly rate of £2000 and this year we received a legacy of £7,700 from the Mary Croxton estate, however this is a restricted donation.

**Income from Activities**

- No Events and Activities were held during 2021 due to Covid-19 restrictions.
- Parish Magazine was not published during 2021.
- Fees (weddings, funerals, churchyard, etc.) have increased in 2021 by £10,359 this has been from 17 weddings, 12 funerals and 9 memorials/inscriptions.

**Impact of Covid-19.**

- The churches were closed for 9 weeks during 2021Qtr1 and it is only in the last quarter that congregation numbers have begun to pick up.

**RESOURCES USED**

- Parish Share shows an increase compared to 2020 but this is due to two payments of £1631 being made for 2019 outstanding Parish Share debt. Two further payments are planned to be made on 31<sup>st</sup> March 2022 and 30<sup>th</sup> June 2022 to clear the debit before the new incumbent.
- Rectory Costs and Rectors' Expenses are down because of the retirement of Revd Roger Clarke on the 30<sup>th</sup> September 2021, also it must be noted that Roger did not claim any expenses for 2021Qtr2 & 2021Qtr3.
- Church Running Expenses have increased in 2021, it is thought that this is primarily due to the increase in fuel/energy costs. Burning Oil has increased by over 100% per litre in the last 18 months and electricity costs are significantly higher compared to 2020.
- Church Repairs & Maintenance has increased with the cost of Pulford Oil Tank relocation costing £5,828 plus commissioning costs and Trellis fixing.
- Wedding & Funeral Expenses are up because of the increased number of services requiring diocese, service, organist, vergers fees etc