

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

## **FINANCIAL STATEMENTS**

**For the year ended 31st December 2023**

**INCUMBENT:** Revd Dr Stephen Torr

**CHURCHWARDENS:** Mr. John Richards (Eccleston)  
Mrs. Susan Payne (Pulford)

**BANK:** NatWest Bank plc., Chester

**INDEPENDENT EXAMINER:** Barnes Cooper Ltd, Dodleston, Chester

## 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 2023 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  
Offices 3 & 4  
The Meadows  
Church Lane  
Doddleston  
Chester  
CH4 9NG

*Barnes Cooper Ltd.*

Date:

*9/2/24.*

## ECCLESTON AND PULFORD PAROCHIAL CHURCH COUNCIL

### STATEMENT OF FINANCIAL ACTIVITIES

--- for the year ended 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 £	TOTAL FUNDS 2022 £
<b>INCOMING RESOURCES</b>					
Voluntary Income (direct giving)	2 (a)	28,768	0	28,768	31,831
Other Voluntary Income	2 (b)	4,000	0	4,000	7,000
Income from Activities	2 (c)	12,778	0	12,778	15,841
Income from Investment and Deposits	2 (d)	331	0	331	54
<b>TOTAL INCOMING RESOURCES</b>		<b>45,877</b>	<b>0</b>	<b>45,877</b>	<b>54,726</b>
<b>RESOURCES USED</b>					
Grants	3 (a)	25	0	25	100
Directly Relating to the Work of the Church	3 (b)	52,551	0	52,551	60,084
Church Management & Administration	3 (c)	526	0	526	510
Exceptional Expenditure	3 (d)	0	0	0	0
<b>TOTAL RESOURCES USED</b>		<b>53,102</b>	<b>0</b>	<b>53,102</b>	<b>60,694</b>
<b>NET INCOMING/OUTGOING RESOURCES</b>		<b>(7,225)</b>	<b>0</b>	<b>(7,225)</b>	<b>(5,968)</b>
Balances Brought Forward at 1st January		<b>24,996</b>	<b>6</b>	<b>25,002</b>	<b>30,970</b>
Transfer					
<b>BALANCES CARRIED FORWARD AT 31st DECEMBER 2023</b>		<b>17,771</b>	<b>6</b>	<b>17,777</b>	<b>25,002</b>

## ECCLESTON AND PULFORD PAROCHIAL CHURCH COUNCIL

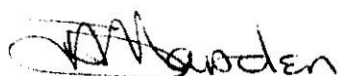
### BALANCE SHEET

--- at 31st December 2023

	2023	2022
	£	£
<b>CURRENT ASSETS</b>		
Balances at Banks:		
Deposit Account	8,024	8,024
Current Account	11,089	16,531
Pulford Church Building Appeal Account	6	6
Debtors	1,986	3,691
<b>TOTAL CURRENT ASSETS</b>	<b>21,105</b>	<b>28,252</b>
<b>CURRENT LIABILITIES</b>		
Amounts falling due within 1 year	3,328	3,250
<b>NET CURRENT ASSETS</b>	<b>17,777</b>	<b>25,002</b>
<b>NET ASSETS</b>	<u><b>17,777</b></u>	<u><b>25,002</b></u>
Represented by:		
<b>FUNDS</b>		
General Purposes Fund	17,771	24,996
Restricted Funds	6	6
<b>TOTAL FUNDS</b>	<u><b>17,777</b></u>	<u><b>25,002</b></u>

Presented by:

Bridget A Marsden (Treasurer)



Dated:

11/02/2024

Approved by the Parochial Church Council:

Rev Dr Stephen Torr Rector/PCC Chairman



Dated:

11/02/2024

The notes on pages 5 to 10 form part of

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## ECCLESTON AND PULFORD PAROCHIAL CHURCH COUNCIL

### STATEMENT OF FUNDS AND INVESTMENTS

--- at 31st December 2023

	2023 £	Income £	Expenditure £	2022 £
<b>FUNDS</b>				
Unrestricted General Purpose Fund	17,771	45,877	53,102	24,996
Restricted Pulford Church Building Appeal Fund	6	0	0	6
Transfer of Funds				
<b>TOTAL FUNDS</b>	<b>17,777</b>	<b>45,877</b>	<b>53,102</b>	<b>25,002</b>

**PAROCHIAL CHURCH COUNCIL OF ECCLESTON AND PULFORD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**--- for the year ended 31st December 2023**

**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 STATEMENT**  
**--- for the year ended 31st December 2023**

**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 are 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 2023 (continued)

	Unrestricted Funds £	Restricted Funds £	2023 £	TOTAL FUNDS 2022 £
<b>2 INCOMING RESOURCES</b>				
<b>2 a VOLUNTARY INCOME (DIRECT GIVING)</b>				
Planned Giving	13,999	0	13,999	17,214
Gift Aid Tax/VAT Recovered	4,775	0	4,775	4,995
Church Collections (open plate & church box)	7,019	0	7,019	5,579
Sundry Donations	2,975	0	2,975	4,043
	<b>28,768</b>	<b>0</b>	<b>28,768</b>	<b>31,831</b>
<b>2 b OTHER VOLUNTARY INCOME</b>				
Legacies Received	4,000	0	4,000	7,000
Donations from Ecclesiastical Insurance	0	0	0	0
	<b>4,000</b>	<b>0</b>	<b>4,000</b>	<b>7,000</b>
<b>2 c INCOME FROM ACTIVITIES</b>				
Events and Activities	1,449	0	1,449	0
Parish Magazine	0	0	0	0
Fees (weddings, funerals, churchyard, etc.)	11,329	0	11,329	15,841
	<b>12,778</b>	<b>0</b>	<b>12,778</b>	<b>15,841</b>
<b>2 d INCOME FROM INVESTMENT</b>				
Interest & Transferable From accounts	331	0	331	54
	<b>331</b>	<b>0</b>	<b>331</b>	<b>54</b>
<b>TOTAL INCOMING RESOURCES</b>	<b>45,877</b>	<b>0</b>	<b>45,877</b>	<b>54,726</b>



## ECCLESTON AND PULFORD PAROCHIAL CHURCH COUNCIL

### NOTES TO THE FINANCIAL STATEMENTS --- for the year ended 31st December 2023 (continued)

	Unrestricted Funds £	Restricted Funds £	2023 £	TOTAL FUNDS 2022 £
<b>3 RESOURCES USED</b>				
<b>3a GRANTS</b>				
Missionary & Charitable Giving	25		25	100
	<b>25</b>		<b>25</b>	<b>100</b>
<b>3b DIRECTLY RELATING TO THE WORK OF THE CHURCH</b>				
Parish Share	13,753		13,753	16,614
Rectory Costs & Maintenance	3,201		3,201	0
Rectors Expenses	674		674	46
Church Running Expenses	4,151		4,151	5,575
Church Repairs & Maintenance	7,702		7,702	13,959
Parish Magazine & Printing	0		0	0
Churchyard Maintenance	3,430		3,430	2,985
Insurance	10,214		10,214	9,304
Upkeep of Services (including Locum Clergy/Organist's fees)	3,693		3,693	4,544
Wedding & Funeral Expenses	4,556		4,556	5,453
Other Ordinary Expenses	1,155		1,155	1,573
Mission & Promotion Expenses	22		22	32
	<b>52,551</b>	<b>0</b>	<b>52,551</b>	<b>60,084</b>
<b>3c CHURCH MANAGEMENT &amp; ADMINISTRATION</b>				
Administration & Accountancy	526	0	526	510
	<b>526</b>	<b>0</b>	<b>526</b>	<b>510</b>
<b>3d EXCEPTIONAL EXPENDITURE</b>				
<b>TOTAL RESOURCES USED</b>	<b>53,102</b>	<b>0</b>	<b>53,102</b>	<b>60,694</b>

**PAROCHIAL CHURCH COUNCIL OF ECCLESTON AND PULFORD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**--- for the year ended 31st December 2023**

**4 DEBTORS**

	<b>2023</b>	<b>2022</b>
HMRC tax recovery on Gift Aid	£1,101	£2,185
Planned Giving & Open Plate	£ 885	£ 534
Wedding Fees Booth/Morgan 22/12/22		£ 746
DBF Retired Clergy Service Fees Refund		£ 224
	<u>£1,986</u>	<u>£3,691</u>

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

	<b>2023</b>	<b>2022</b>
Church Repairs & Maintenance	£ 156	£ 210
Churchyard Maintenance	£ 180	£ -----
Rectory Costs & Maintenance	£ 488	£ -----
Rector's Expenses	£ 69	£ -----
Church Running Expenses	£1,124	£ 1,929
Upkeep of Church Services	£ 370	£ 325
Ordinary Other Expenses	£ -----	£ 117
Administration & Accountancy	£ 420	£ 420
Wedding & Funeral Fees	£ 521	£ 248
	<u>£3,328</u>	<u>£ 3,249</u>

**PAROCHIAL CHURCH COUNCIL OF ECCLESTON AND PULFORD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**--- for the year ended 31st December 2023**

**FINANCIAL ACTIVITIES**

- Unfortunately, this year's activities have again resulted in a deficit, with expenditure exceeding income by £7225 (last year's deficit was £5968)
- The bank balance at the end of December 2023 and carried forward was £11,089.37 compared with December 2022 £16,531.62
- The Investment account remains unchanged at £8,024.44.

**INCOMING RESOURCES**

- Overall income in 2023 was £45,877, down by £8,849 compared with 2022 (£54,726).

**Voluntary Income (Direct Giving)**

- Planned Giving was £13,999, down by £3,215 compared to 2022. This was in part a result of the sad loss of a number of our regular donors, together with stopping the use of coloured envelopes in Q4 (due to the administrative cost involved). The envelopes have been replaced by increased open plate donations and the introduction of digital giving via the website and our contactless card reader (kindly donated by the Diocese)
- As well as reclaiming Gift Aid on Planned Giving, claims were made under the Gift Aid Small Donations Scheme for all open plate/digital donations under £30. VAT of £696 on the repair to Pulford roof was reclaimed under the Listed Places of Worship Grant Scheme
- We were fortunate to receive donations of £1680 from St Mary's Eccleston Maintenance Fund and £1010 from collections at the funerals of three of our late parishioners.

**Other Voluntary Income**

- The Sir Donald and Lady Edna Wilson Charitable Trust donation continues at the yearly rate of £2000 and this year a donation of £2000 from the Westminster Foundation was received, whereas last year £5000 was received from the estate of Mary Wood. Overall donations in 2023 were down £4068 compared to 2022, making up nearly half of the overall deficit

**Income from Activities**

- Income from life events totalled £11,329 compared to £15,841 in 2022 (when the backlog from Covid-19 was finally cleared). In 2023 there were 11 weddings and 13 funerals/burial of ashes and 1 baptism (2022 saw 17 weddings, 13 funerals/burial of ashes and 7 baptisms).
- There was a welcome return for the Harvest Lunch and Christmas Fayre which raised total income of £1449 and a profit of £879

**RESOURCES USED**

- Overall expenditure in 2023 was £53102, down £7592 from 2022 (£60,694)

**Directly Relating to the Work of the Church**

- Parish Share was increased by 3% to £13,753. 2022 figures include £3262 for 2019 arrears.
- The new rector had his induction on 21<sup>st</sup> February 2023 so rectory running costs and rector's expenses have recommenced
- Church Repairs and Maintenance costs of £7702 included £3360 for the repair of a roof leak at Pulford church. However, total costs were £6257 less than 2022, which included costs for the Mary Wood gate, Sanctuary Lamp installation and Rector's Board refurbishment.
- Churchyard Maintenance costs have increased by £445 due to the substantial work undertaken at St Mary's Church, Pulford
- Insurance costs increased by 9.8% to £10,214 – discussions are taking place with a new insurer to try and reduce costs for 2024