

PAROCHIAL CHURCH COUNCIL
of
ST. JOHN THE EVANGELIST CHURCH
Lacey Green, Loosley Row & Speen

Financial Statements

31 December 2022

PAROCHIAL CHURCH COUNCIL OF ST. JOHN'S, LACEY GREEN

Financial Statements for the year ended 31 December 2022

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Independent Examiner's Report to the members of St. John the Evangelist, Lacey Green, Parochial Church Council.

I report on the accounts for the year ended 31 December 2022 which are set out on pages 4 to 9.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 the members of the Parochial Church Council 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 material matters have come to my attention which give me cause to believe that in any material respect

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with these accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S. Moore

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Date: *14 March 2023*

PAROCHIAL CHURCH COUNCIL OF ST. JOHN'S, LACEY GREEN

Financial Statements for the year ended 31 December 2022

Receipts and payments account – General Fund

	2022	2021
	£	£
Total receipts	48,688	37,465
Total payments	(40,697)	(39,302)
Excess of receipts over payments	<u>7,991</u>	<u>(1,837)</u>
Bank balances attributable to the General Fund:		
At 1 January	8,560	10,397
At 31 December	<u>16,551</u>	<u>8,560</u>

PAROCHIAL CHURCH COUNCIL OF ST. JOHN'S, LACEY GREEN

Financial Statements for the year ended 31 December 2022

RECEIPTS	2022 £	2021 £
Incoming Resources from Donors		
Planned Giving		
Gift Aid Standing Orders	21,916	19,226
Gift Aid Envelopes	1,847	2,520
Income Tax Recovered	7,834	5,922
	<hr/> 31,597	<hr/> 27,668
Loose Collections and Other Giving	4,469	2,560
	<hr/> 36,066	<hr/> 30,228
Total Giving		
Other Voluntary Incoming Resources		
Fund raising events	5,455	2,160
Undesignated donations	4,292	1,922
Ukraine to Chilterns	250	-
Grants	941	224
Coffee	101	-
Magazine income	-	20
	<hr/> 11,039	<hr/> 4,326
Special Collections		
Christian Aid	120	305
Ukraine	109	-
Children's Society	85	61
	<hr/> 314	<hr/> 366
Income from Investments		
Bank interest	-	1
Income from Charitable and Ancillary Trading		
Fees	1,269	2,544
TOTAL RECEIPTS	<hr/> 48,688	<hr/> 37,465

PAROCHIAL CHURCH COUNCIL OF ST. JOHN'S, LACEY GREEN

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PAYMENTS	2022 £	2021 £
Grants to Charities		
Lighthouse	500	-
Christian Aid	120	305
Children's Society	85	61
Churches Together in Risborough	-	150
DEC Ukraine	107	-
	<hr/> 812	<hr/> 516
Activities Directly Related to the Work of the Church		
Diocesan Quota	26,254	27,012
Church Running Expenses		
Insurance	2,602	2,478
Light & heat	2,235	1,017
Boiler maintenance	-	382
	<hr/> 4,837	<hr/> 3,877
Vicars Expenses & Telephone	3,132	3,008
Cost of Services		
Organists and pianists	3,720	3,570
Choir and music	290	282
Altar and flowers	218	-
Miscellaneous expenses	21	74
	<hr/> 4,249	<hr/> 3,926
Churchyard Maintenance	90	-
Buildings Maintenance, Electrical and Equipment Repairs	570	445
Church Maintenance and Administration		
Presentation Bibles for school	255	221
Inspection fee & synod	160	160
Printing, photocopying and stationery	129	81
Bank charges	136	-
Gifts	55	56
Miscellaneous	18	-
	<hr/> 753	<hr/> 518
TOTAL PAYMENTS	<hr/> 40,697	<hr/> 39,302

PAROCHIAL CHURCH COUNCIL OF ST. JOHN'S, LACEY GREEN

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Receipts and payments account

	Restricted Funds Organ Fund		Designated Funds Restoration Fund	
	2022	2021	2022	2021
Attributable bank balance at 1 January	27,765	13,929	15,551	15,348
Receipts				
Fundraising	-	1,262	-	-
Donations	408	10,580	-	140
Tax refunds	183	1,994	-	61
Bank interest	-	-	52	2
	<u>591</u>	<u>13,836</u>	<u>52</u>	<u>203</u>
Payments				
Lightning Protection repair	-	-	-	-
Bank charges	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of payments over receipts	591	13,836	52	203
Attributable bank balance at 31 December	<u>28,356</u>	<u>27,765</u>	<u>15,603</u>	<u>15,551</u>

PAROCHIAL CHURCH COUNCIL OF ST. JOHN'S, LACEY GREEN

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Statement of Asset and Liabilities

As at 31 December 2022

	General Fund £	Organ Fund £	Restoration Fund £	Total £
Monetary Assets				
General Funds				
HSBC Community	16,551	28,356	1,126	46,033
HSBC Business Money Manager	-	-	14,477	14,477
TOTAL	16,551	28,356	15,603	60,510

As at 31 December 2021

	General Fund £	Organ Fund £	Restoration Fund £	Total £
Monetary Assets				
General Funds				
HSBC Community	8,554	13,836	61	22,451
HSBC Business Money Manager	6	13,929	15,490	29,425
TOTAL	8,560	27,765	15,551	51,876

PAROCHIAL CHURCH COUNCIL OF ST. JOHN'S, LACEY GREEN

Financial Statements for the year ended 31 December 2022

Notes to the Financial Statements

1. The Financial Statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.
2. There were no non-monetary assets, liabilities or provisions for donations at 31 December 2022 and 31 December 2021.
3. There is no record of the historical cost of any other non-monetary assets.
4. Subsequent to the year-end date an amount of £33,780 was paid for the restoration of the Samuel Green Organ and £5,630 was received from the Listed Places of Worship Grant Scheme in respect of VAT paid on the above. This reduced the balance on the organ fund to £206.