

# **Rushen Parochial Church Council**

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## **Report and Accounts for the year ended 31<sup>st</sup> December 2022**

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## **Report of the Rushen Parochial Church Council for the year ended 31<sup>st</sup> December 2022**

### **Overview**

Rushen Parochial Church Council (the "PCC") has the responsibility of cooperating with the incumbent, the Reverend Joe Heaton, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Parish Church, Kirk Christ and its three chapels of ease, namely St. Catherine's, St. Mary's and St Peter's plus St Catherine's Hall and St Mary's Hall.

The Vicar & Wardens was the body responsible for running the parish's affairs prior to the establishment of the Parochial Church Council. Today the Vicar & Wardens' activities are two-fold and held entirely separate from each other and the PCC.

Firstly, under Manx law, the Vicar & Wardens are responsible for the burial grounds attached to Kirk Christ. They are administered under statute by the Vicar & Wardens of Kirk Christ, also known as the Rushen Burial Grounds Authority. This authority operates its own bank accounts and produces its own set of audited accounts in respect of all Rushen burial grounds matters only.

Secondly, the Vicar & Wardens are responsible for the receiving and holding of legacies where it is a named beneficiary and making grants to the PCC where expenditures qualify under the terms of those legacies. The assets of the Vicar & Wardens are held in bank accounts administered by the PCC. Such activities are set out and reported on in the accounts of the Vicar & Wardens of Rushen Parish. These accounts are presented to the annual parish church meeting along with those of the PCC.

The parish files annual returns to the diocese covering membership and finance. The parish return for finance covers PCC activity only and excludes all Vicar & Wardens business, except where the PCC receives a grant from the Vicar & Wardens.

### **Objectives and activities**

The PCC is committed to enabling as many people as possible to take part in Anglican worship in the parish of Rushen and to become part of the Rushen parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered public benefit. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of all our church buildings and halls.

### **Financial review**

There was a surplus on ordinary activities in 2022 of £1,044 (2021 - deficit £15,375). After taking exceptional items into account, there was a net surplus of income over expenditure of £23,073 (2021 - surplus £944,787). Total collections and giving were £72,128 (2021 - £82,907) of which £1,600 was restricted (i.e., given for a specific purpose). This figure includes £46,572 (2021 £58,670) planned voluntary giving.

### **Administrative information**

Rushen parish is the southernmost parish on the Isle of Man. It is part of the Diocese of Sodor and Man within the Church of England. The correspondence address is Rushen Vicarage, Barracks Road, Port St Mary IM9 5LP, Isle of Man.

Rushen Parish website is: [www.rushenparish.org.uk](http://www.rushenparish.org.uk)

Copies of this Rushen PCC Report and Accounts are available at this website under Publications.

## INDEPENDENT EXAMINER'S REPORT

### Independent examiner's report to the Rushen Parochial Church Council ("Rushen PCC").

I hereby report on the accounts of the Rushen PCC for the year ended 31<sup>st</sup> December 2022 which are set out on pages 6 to 12.

### Respective responsibilities of members and examiner

The Rushen PCC members are responsible for the preparation of these accounts. They consider that an audit is not required for this year under section 27 of the Charity Registration and Regulation Act 2019 ("the Act") and that an independent examination is appropriate.

It is my responsibility to:

- Examine the accounts; and
- State whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out taking into consideration the Guidance on the Independent Examination of Charity accounts issued by the Attorney General in October 2020. An examination includes a review of the accounting records kept by the Rushen 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 the seeking of explanations from you as Rushen PCC members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

### Independent examiner's statement

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

- which gives me reasonable cause to believe that in all material respects the requirements to keep accounting records and to prepare accounts in accordance with regulations made under section 27 of the Act have not been met; and
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kevin Mort, Independent Examiner  
Chartered Public Finance Accountant  
Shee Yee  
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Colby  
Isle of Man  
IM9 4PB

Date: 21st Nov 2023

## Rushen PCC Accounts for the year ended 31<sup>st</sup> December 2022

Note	RECEIPTS	2022 (£)		2021 (£)
4	Collections and Giving	72,128		82,907
5	Donations	12,559		16,937
5	Legacies received	6,861		926,020
5	Grants	1,403		22,129
5	Grants from Vicar & Wardens	17,018		12,513
6	Fundraising Activities	6,391		5,755
	Income from Investments	25,359		383
7	Wedding & Funeral Fees	7,185		5,795
8	Trading Income	13,972		11,993
	<b>Receipts for the year</b>	<b>162,876</b>		<b>1,084,432</b>
	<b>ASSETS at</b>	<b>01/01/22</b>		<b>01/01/21</b>
	Cash	431		302
	Isle of Man Bank	238,795		94,137
	Investments (at cost)	805,176		5,176
	Total Assets	1,044,402		99,615
	<b>TOTAL RECEIPTS</b>	<b>1,207,278</b>		<b>1,184,047</b>

	DISBURSEMENTS	2022 (£)		2021 (£)
9	Fundraising Costs	1,557		782
10	Charitable Donations	6,978		15,846
	Diocesan Parish Share	71,165		69,092
11	Salaries, Wages and Honoraria	11,693		11,935
12	Vicar's Expenses	2,784		2,778
13	Mission and Evangelism	1,458		566
14	Total Church Running Expenses	26,240		28,831
	Church Electricity & Oil	8,388		5,389
15	Hall Costs	6,540		4,426
	Major Work – Churches	3,000		0
	Major Work – Halls	0		0
	<b>Disbursements for the year</b>	<b>139,803</b>		<b>139,645</b>
	<b>ASSETS at</b>	<b>31/12/22</b>		<b>31/12/21</b>
	Cash	214		431
	Isle of Man Bank	136,064		238,795
16	Investments (at Cost)	931,197		805,176
	Total Assets	1,067,475		1,044,402
	<b>TOTAL DISBURSEMENTS</b>	<b>1,207,278</b>		<b>1,184,047</b>

## Rushen PCC Accounts for the year ended 31<sup>st</sup> December 2022


Note	Cash Flow Statement	2022 (£)		2021 (£)
	Receipts for the year	162,876		1,084,432
	Disbursements for the year	-139,803		-139,645
	Net Cash Flow	23,073		944,787
	Exceptional receipts removed:			
	Grant from Vicar & Wardens			
	- towards major work	0		0
	- towards repairs, maintenance & general costs	-17,018		-12,513
	Legacies received	-6,861		-926,020
	Restricted grants & donations	-1,150		-21,629
	Exceptional disbursements removed:			
	Major Work – Churches	3,000		0
	Major Work – Halls	0		0
	Net Cash Flow without exceptional items	1,044		-15,375

Note	Reserve Analysis for 2022	31/12/22 (£)	Net Movement for year	31/12/21 (£)
	Assets	1,067,475		1,044,402
	Represented by:			
17	Restricted Reserves:	954,117	6,468	947,649
	PCC Designated Reserves:			
	Kirk Christ	1,302	0	1,302
	St Catherine	9,886	0	9,886
	St Mary	2,240	0	2,240
	St Peter	0	0	0
	St Mary's Ladies Working Party	263	-307	570
	Vicar's Discretionary Fund	1,500	0	1,500
17	PCC Designated Reserves	15,191	-307	15,498
17	General Reserve	98,167	16,912	81,255
	Total Reserves	1,067,475	23,073	1,044,402

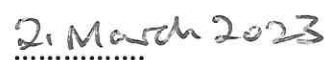
These accounts were approved by Rushen Parochial Church Council on 21<sup>st</sup> March 2023

  
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Chairperson

  
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Treasurer

  
.....

Date

## **Rushen Parochial Church Council**

### **Notes to the accounts for the year ended 31<sup>st</sup> December 2022**

#### **1 - Purpose of Accounts**

These accounts are prepared by the Rushen Parochial Church Council ("Rushen PCC" or "the PCC") to present to the Annual Church Meeting the financial affairs of the Parish of Rushen in the Diocese of Sodor and Man.

#### **2 - Accounting Policies**

The accounts have been prepared on a receipts and disbursements basis. This is a cash method of accounting and no accruals are included. The conventions used in the preparation of the accounts are set out by the Church of England in the notes for Returns of Parish Finance for 2021.

The guidance notes on preparation of parish returns are available at:

<https://parishreturns.churchofengland.org/UserGuides/2021FinanceForm.pdf>

##### **Receipts:**

Receipts are normally recorded at the time of banking. Cash from offertory boxes are included at date of counting and posted to the PCC cash position. Certain other offertory box cash is recorded at date of banking. Cash activity by subgroups are recorded at the date they are entered in the respective cash books.

##### **Disbursements:**

Cheques are recorded at the time they are written. Direct debits and standing orders are posted to the cash book at the date they appear on the bank statements.

The Parish return requires that all lines are broken down between unrestricted and restricted funds. Restricted funds received are those received for a specific purpose designated by the donor or by PCC policy. Where disbursements are made from restricted funds received they are reported on the return as restricted. These accounts do not distinguish between restricted and unrestricted items but where appropriate the breakdown is shown in the notes to these accounts.

#### **3 - Basis of Consolidation**

The accounts are the consolidated activities of all the churches and chapels and their associated subsidiary church related groups under the auspices of the Rushen Parochial Church Council.

These accounts therefore cover the activities of Kirk Christ (Rushen, known as the Parish Church), St Catherine's (Port Erin), St Mary's (Port St Mary) and St Peter's (Cregneish). The legal position of Rushen Parish is that there is a parish Church (Kirk Christ) and three chapels of ease to the parish church, namely St. Catherine, St. Mary and St. Peter. For the sake of simplicity, and to reflect general usage, the three chapels of ease will be referred to as churches in these Notes.

The accounts for 2022 have been prepared on the same basis as 2021. The activities included in these accounts for 2022 are the same as for 2021.



### **Vicar & Wardens Reserves:**

The Vicar & Wardens is a separate legal entity to the PCC whose sole remaining church-related financial activity is the receiving, holding and distribution of legacies donated to them. For information purposes a summary of the Vicar & Wardens accounts is presented in Note 18. The PCC manages all the assets of the Vicar & Wardens.

Note that the activities of the Vicar & Wardens with respect to the burial grounds forms no part of the Rushen PCC or Rushen Vicar & Wardens accounts. This activity is managed and accounted for separately under statutory regulation.

### **4 - Collections and Giving**

All collections at services are treated as unplanned giving for Parish Return reporting, except where a known annual cheque is received through the plate. Only giving by covenant, standing order, bank transfer and annual cheque is treated as planned giving in the parish return. Retiring collections and those taken at weddings and funerals are treated as donations.

### **5 – Donations, Legacies and Grants received**

A legacy of £5,000 was received during the year from the estate of Mrs Anne Alexander, for the benefit of Kirk Christ. A further amount of £1,861 was received during the year from the estate of Mr Arthur Cregeen. This legacy is for the general use of the Parish of Rushen, excluding St Peter's Church.

Grants from the Vicar & Wardens totalling £17,018 represented the funds released to cover PCC expenditures that met the restrictions on legacies held by the Vicar & Wardens.

### **6 - Fundraising Activities**

The total amount of £6,391 comprised funds raised from the proceeds from concerts and various other activities.

### **7 - Weddings and Funeral Fees**

These are shown after paying organist, vergers and clerk fees, and represent the statutory fees set by the diocese for use of the church together with heating charges.

### **8 – Trading Income**

<b>Trading Income</b>	<b>2022 (£)</b>		<b>2021 (£)</b>
Books and magazine sales	44		180
Letting of halls	12,530		10,610
Fees for provision of a choir at weddings	225		150
Royalties for commemorative coins	0		350
Administration services	1,173		703
<b>Total</b>	<b>13,972</b>		<b>11,993</b>

### **9 - Fundraising Costs**

These are the costs of the various groups who raise funds through concerts, coffee mornings, teas, rambling and weekly subscriptions.

## 10 - Charitable Donations

<b>Charitable Donations for 2022</b>	<b>Amount ( £ )</b>
Disaster Emergency Committee Ukraine Appeal	2,125
Port St Mary SU Holiday Club	500
Scripture Union Ministries Trust	500
Southern Food Bank	1,000
Crossroads	500
St Christopher's Fellowship	500
Christian Aid	500
Royal British Legion	150
Leprosy Mission	470
Hospice Care	150
Children's Society	120
Afghanistan Appeal	100
Leaving gift for Administrator	313
Thank you gift	50
<b>Total</b>	<b>6,978</b>

## 11 - Salaries and Fees Paid

These consist of the Parish Administrator's salary, the Director of Music's honorarium, substitute and extra organist's fees plus fees and expenses paid to the retired clergy.

## 12 - Vicar's Expenses

These represent sundry expenses incurred directly by the vicar and curate in the performance of their duties plus the Easter collection traditionally given to the vicar.

## 13 - Mission and Evangelism

This comprises the cost of supplies for St Mary's Sunday School, Messy Church, Soup Inn and other local outreach.

## 14 – Total Church Running Expenses

<b>Church Running Expenses</b>	<b>2022 (£)</b>		<b>2021 (£)</b>
Insurance	1,555		2,750
Cleaning	3,973		3,468
Church supplies	1,791		998
Copying, books, stationery	534		1,335
Telephone	812		573
Administration costs	2,575		1,251
Repairs & maintenance	15,000		18,456
<b>Total</b>	<b>26,240</b>		<b>28,831</b>

## 15 - Hall Costs

The total figure represents the costs of both St. Mary's and St Catherine's halls and includes insurance premium allocated to the halls, electricity and oil, repairs and maintenance, cleaning and various items for the kitchens.

## 16 – Investments

Investments are shown at cost or the best approximation thereto. Investments held at 31<sup>st</sup> December 2022 were as follows:

CBF Income Fund	No. of shares	Cost	Market Value
As at 31 <sup>st</sup> December 2021	37,090.48	£805,176	£868,589
Additions during the year	5,560.79	£126,020	
As at 31 <sup>st</sup> December 2022	42,651.27	£931,196	£881,235

Market value is at 31<sup>st</sup> December 2022 as supplied by CCLA, the investment management arm of the Central Board of Finance of the Church of England.

## 17 - Reserves

There are three types of reserves shown as follows:

**Restricted reserves:** those attributable to legacies or other donors who have stipulated specific purposes for their bequests and donations. It is the PCC's policy that where expenditure meets the restrictions of a particular reserve it will be set against that reserve before being set against other reserves. Legacies and donations given for the same purpose will be used in the order in which they were received. This means that the oldest reserves will be used up before newer reserves covering the same type of expenditure.

**PCC designated reserves:** these are reserves established by order of the PCC for specific designated purposes. This includes reserves for specific purposes, where the donor's intent is not captured in a legal document such as a will. Such reserves are a means for the PCC to manage its financial affairs. Any reserve established by the PCC can be changed at the PCC's specific direction.

**General reserves:** these are reserves without any restriction or designation.

### Changes in Reserves during 2022

#### Restricted Reserves:

The following restricted funds were received during the year and remained unspent at 31<sup>st</sup> December 2022:

Legacy from the estate of Mrs Anne Alexander (see note 5)	£5,000
Legacy from the estate of Mr Arthur Cregeen (see note 5)	<u>£1,861</u>
Total	£6,861

All other restricted funds received during the year were expended in 2022.

#### PCC Designated Reserves:

The net movements on the PCC designated reserves are shown on page 7 of these accounts. They comprise £307 net expenditure by St Mary's Ladies Working Party.

All other designated funds received during the year were expended in 2022.

#### General Reserves:

The PCC's general reserve increased by £16,912 during 2022 (2021 – decrease £3,559).

### 18 - Vicar & Wardens Accounts

A summary of the Vicar & Wardens accounts is shown below and is included for information only.

RECEIPTS	2022 (£)		2021 (£)
Income from Investments	0		3
<b>Receipts for the year</b>	<b>0</b>		<b>3</b>
<b>ASSETS at</b>	<b>01/01/2022</b>		<b>01/01/2021</b>
Assets held by the Vicar & Wardens	92,981		105,491
<b>TOTAL RECEIPTS</b>	<b>92,981</b>		<b>105,494</b>

DISBURSEMENTS	2022 (£)		2021 (£)
Grants to the PCC	17,018		12,513
<b>Disbursements for the year</b>	<b>17,018</b>		<b>12,513</b>
<b>ASSETS at</b>	<b>31/12/2022</b>		<b>31/12/2021</b>
Assets held by the Vicar & Wardens	75,963		92,981
<b>TOTAL DISBURSEMENTS</b>	<b>92,981</b>		<b>105,494</b>

### 19 - Combined PCC and Vicar & Wardens Accounts

The following schedule combines summaries of the receipts and disbursements accounts for the PCC and Vicar & Wardens. It is included to give the reader a view of the overall affairs of the Parish.

RECEIPTS	2022 (£)		2021 (£)
PCC	162,876		1,084,432
Vicar & Wardens	0		3
Eliminations: Grants from Vicar & Wardens	-17,018		-12,513
<b>Receipts for the year</b>	<b>145,858</b>		<b>1,071,922</b>
<b>ASSETS at</b>	<b>01/01/2022</b>		<b>01/01/2021</b>
PCC	1,044,402		99,615
Vicar & Wardens	92,981		105,491
Total Assets	1,137,383		205,106
<b>TOTAL RECEIPTS</b>	<b>1,283,241</b>		<b>1,277,028</b>

DISBURSEMENTS	2022 (£)		2021 (£)
PCC only	139,803		139,645
<b>Disbursements for the year</b>	<b>139,803</b>		<b>139,645</b>
<b>ASSETS at</b>	<b>31/12/2022</b>		<b>31/12/2021</b>
PCC	1,067,475		1,044,402
Vicar & Wardens	75,963		92,981
Total Assets	1,143,438		1,137,383
<b>TOTAL DISBURSEMENTS</b>	<b>1,283,241</b>		<b>1,277,028</b>