

2023 TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE PAROCHIAL CHURCH COUNCIL OF ST MARK'S AND ST MARTIN'S GRIMSBY (Charity Registration Number 1206086)

SCOPE OF REPORT

St. Mark's and St Martin's Parochial Church Council (The PCC) came into being on the 1st September 2022. This report covers 1st January 2023 through to 31st December 2023 accordingly.

AIMS & PURPOSES

The PCC has the responsibility of cooperating with the incumbent, the Rev Matt Rodgers, in promoting the whole mission of the Church in the ecclesiastical parish. This mission is pastoral, evangelistic, social and ecumenical. The PCC has responsibility for the church buildings and congregations at St Mark's Church and St Martin's Church in Grimsby, all serving the communities of the South Ward of Grimsby and acting as a Resource Church to the wider Local Deanery Partnership.

LEGAL & ADMINISTRATIVE INFORMATION

St Mark's Church is located on Laceby Road Grimsby and St Martin's is located on Sutcliffe Avenue Grimsby. The correspondence address is Church House, 2A Winchester Avenue Grimsby DN33 1EW.

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Measure (1956) and the Church Representation Rules (2017).

The PCC became a registered charity in December 2023. The charity details are: The Parochial Church Council of Grimsby Saint Mark and Saint Martin a charity registered in England and Wales (no. 1206086) Registered office: St. Mark's House, 2A Winchester Avenue, Grimsby, DN33 1EW.

The method of appointment of PCC members is set out in the Church Representation Rules. At St. Mark's and St Martin's the membership of the PCC consists of the vicar, the associate priests, the churchwardens for both St Mark's and St Martin's, the licenced readers, and members elected by those members of the congregation who are on the electoral roll of the churches. All those who attend our services as members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The PCC has established a standing committee to carry out any urgent matters of business for the PCC between meetings. During the year the PCC set up four working sub-groups to look at various matters:

Finance Group, People (HR) & Policy Group, Safeguarding Group and St Martin's Group

The full PCC met six times during the year with an average level of attendance of 70% (*prior period 75%*).

PCC members who have served at any time from 1 January 2023 until the date this report was approved were:

Membership

Ex officio members:

Vicar	Rev Matt Rodgers (chair)
Associate Priests	Rev Pat Barlow
Readers	Ken Richardson Pat Woolliss (representative on Deanery Synod)
Churchwardens	Linda Clark (left 21/05/2023) Philip Gladwin Maryanne Richardson (from APCM 21/05/2023) Lorna Sharp
Elected Members	Jesse Ratcliff (representative on Deanery Synod) Tyrone Curran Emily Dowse Tim Gooseman Sarah Howard Neil Richardson (from APCM 21/05/2023) Ann Court (from APCM 21/05/2023)
Co-opted Member	Sharon Ratcliff (PCC Secretary)

Other Attendees at PCC Meetings (but not PCC Members)

Jen Burt (Parish Safeguarding Officer)
Martyn Burt (PCC Treasurer)
Angela Dawson (Operations Officer)
Matt Schwarzenberger (Rising Gens Pastor)
Ben Shave (Worship & Production Pastor)

Related parties: Sharon Ratcliff and Jesse Ratcliff are married

Jen Burt and Martyn Burt are the parents-in-law of Rev Matt Rodgers

Maryanne Richardson and Neil Richardson are the parents-in-law of Matt Schwarzenberger (Rising Gens Pastor)

Principal bankers: St Mark's
The Co-operative Bank p.l.c., P.O. Box 101, 1 Balloon Street, Manchester M60 4EP
Royal Bank of Scotland, 36 St Andrew's Square, Edinburgh EH2 2YB
St Martin's
National Westminster Bank, 250 Bishopsgate, London EC2M 4AA

Professional Advisors to the PCC

Independent Examiner Zak Ramsden FCA, 63 Deakin Leas, Tonbridge, Kent TN9 2JT

PCC Member Training

All staff and volunteers undergo a formal recruitment and selection process, followed by an induction period that includes any training considered necessary to effectively perform their role. Senior Management of the Church consists of clergy, whose pay is set via a stipend, the level of which is set by the Diocese, and the ministry and management teams, whose pay is set by the PCC with reference to appropriate market rates.

Risk Management

The church's operations rely on a combination of grants and the members of the congregation continuing to give money and time to support the church's staffing and activities. Should this funding cease, the church would be unable to continue to support all its current activities and staffing levels. Levels of grant funding are set to decrease to zero over the next four years, leaving the shortfall to be picked up solely from congregational and other giving, but we are seeing increasing levels of giving each month so this should be attainable.

This risk is managed on behalf of the church by the PCC. The PCC, or the Standing Committee, has monthly meetings. In these meetings the management accounts of the church are reviewed, and consideration is given to the activities and staffing of the church. Any necessary remedial actions are taken to ensure the church can continue its operations. The preparation of the management accounts is overseen by the treasurer of the church, who is a Chartered Management Accountant.

The PCC is currently in the process of developing a full Risk Register to cover all risks that the PCC may be exposed to as not all risks are purely financial. This will include the principal risks and uncertainties that face the PCC and any undertakings as identified by the charity trustees together with plans and strategies for managing those risks as well as any factors that are likely to affect the financial performance going forward.

The PCC is mindful of the issue of Safeguarding in the Church and has followed guidance from the Church of England and the Diocese of Lincoln in regard to having a rigorous structure in place to ensure best practice is followed for all aspects of church life with an appointed Parish Safeguarding Officer and others involved in the administration of safeguarding matters.

Reserves Policy

It is PCC policy to maintain a balance on unrestricted funds which equates to at least three months unrestricted payments. This is equivalent to around £45,000 for St Mark's Church and £5,000 for St Martin's Church, total £50,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance of £116,800 held in immediately available cash, bank and instant access bank accounts on unrestricted and designated funds at the year end, together with the amounts payable to and by the PCC, was more than these amounts and so the policy has been met. It is, however, the PCC's hope to ensure that unused fund balances do not accumulate but that these funds will be used to help support the mission objectives of the two churches.

It is PCC policy to place some of the unused cash balances with the CCLA Church of England Deposit Fund, and the CCLA Church of England Investment Fund.

Grant Making Policy

We are aware of the need of a policy to direct our grant-giving activity, and we are currently developing such a policy in house. The PCC will work on this in the coming few months.

Volunteers

Much of the work in both churches is carried out by volunteers, and without the contributions made by these people in terms of time to support church projects and activities, many activities would not be able to take place or be so effective.

Report from the Chair

Rev'd Matt Rodgers

It is with great joy that I am able to summarise, albeit briefly, another year of God-given growth in the life of St. Mark's and St. Martin's. We have seen a significant increase in our congregation numbers, across services, and growth in personal discipleship throughout the church family. Over the year, we have continued to work out our distinctive callings locally at a Key Mission Church (St. Mark's) and a Community Church (St. Martin's), playing our part within ministry and mission in the Deanery Partnership across North East Lincolnshire.

2023 has been our first complete year as a newly-formed parish and we continue to be strategically positioned to serve the spiritual and social needs of our neighbours on Grimsby's South Ward. It is a privilege to work alongside other local churches as we serve together in the work of the gospel. We have also become 'home' for people across the wider region who are looking for a church of our particular expression in worship and for those who have been invited to come and explore faith in Christ for themselves. Our mission to play our part in Grimsby's great story if renewal is truly being realised as people encounter the LOVE of God in church gathered and scattered, as they learn to LIVE more like Jesus through focussed discipleship and as they GO in the power of the Spirit to see lives and communities transformed. The evidence is being seen in people coming to faith in Jesus and finding their place within the Church. We are seeing the structures of society around us coming into line with the Kingdom of Heaven as we pray and serve both as individuals and as a collective congregation.

Our APCM in May followed a vision Sunday where I spoke about the significance of 'building the church' today and how we all have a different role to play. Ultimately, we long to be the church that Grimsby can't live without and, better still, long to see a Grimsby that can't and won't live any longer without Jesus. At this point in the year, we were encouraged to be engaging with over 45 young people weekly, running our 11th

Alpha Course and had 13 midweek Groups running. Our connection to the people of Grimsby was strengthening. Since then, Alpha has continued to run each term and 2 other Anglican churches joined us to see how Alpha could be used as a tool for mission and discipleship within their contexts. Both churches went on to run Alpha locally themselves. Add to this our multiplying midweek Groups, an amazing turnout at Focus in July as we connected with 8000 Christians across the HTB network and an increase in connections with local schools. The church is taking shape to the glory of God.

In November we partied to celebrate 2 years since re-launching St. Mark's and I spoke on investing our 'Time, Talent & Treasure' in the mission of God. It has been a joy to see different people, of all ages, coming together for such a time as this and giving so generously to see the vision become a reality. As we continue to press-in through prayer and worship, we sense the Spirit guiding us to greater things, to remain faithful to the call on our lives and to take little steps of obedience to trust him for today and the years to come. As we always say, with 'everyone playing their unique part' we'll continue to be a beacon of light to Grimsby and beyond. Without you, none of this would be possible. Your faith and trust in the power and presence of God is leading us on the adventure of lifetime, and many more will join in the year ahead. Thank you for saying yes. Thank you for your costly generosity. Thank you for your friendship.

May we all be greatly encouraged by a fruitful year and may all the glory go to God...

...who is able, through his mighty power at work within us, to accomplish infinitely more than we might ask or think. Glory to him in the church and in Christ Jesus through all generations forever and ever! Amen. (Ephesians 3:20-21)

Watch the vision Sundays' listen back at stmarksgrimsby.org.uk/talks or scan here>>



OBJECTIVES AND ACTIVITIES

Report from St Mark's

September 2021 saw the relaunch of St Mark's. Ever since, growth has been explosive.

In 2023, our average total Sunday congregation across all services was 130. Toddler groups, Alpha and youth groups add another hundred or so people who use the building during the week. We have three congregations, at our 9am, 10am and 6pm services, and we intend to add two more services with our first plant in 18 months.

By 2026 we will see 360 people regularly worshipping Jesus, with 280 at St Mark's and 80 in the plant. We intend to host 200 guests annually across multiple Alpha courses. We want to be known as a resourcing hub for work with young people and children, as well as being a place to find transformation for today's social issues. We intend to maintain our current ratio of 1/3 of our congregation being aged under 18, and we want to reach 1,000 children per week via our work in local schools (up from the current 500+ per month).

Our mission is to see Grimsby and NE Lincs reached with the love of God, as we see the church released to live for Jesus, as we go to see lives and communities transformed. The PCC is committed to playing our part in the re-evangelisation of the nation, the revitalisation of the Church and the transformation of society. We aim to meet these objectives through the provision of church services, groups, social outreach, and the instigation of new church plants.

Services

From January to December 2023 we offered regular gatherings each Sunday morning at 10.00am. Once a month, on Sundays, we offered morning Holy Communion at 9.00am. A more intimate, spirit-led gathering called 'The6' @ 6pm, which takes place on the first and third Sunday of each month, replaced the 7pm service.

REPORT FROM ST MARTIN'S

The news from St Martin's continues to be positive. Sunday services are held regularly; two Eucharistic services and two Services of the Word per month, and attendance is rising steadily. On the fifth Sunday, the St Martin's congregation joins together for a joint service at St Mark's Church. Several members of St Martin's congregation have become regulars at 'The6' at St Mark's. It is wonderful to see the relationships developing between both congregations.

Open Church has continued on Mondays and Tuesday and is beginning to build up again after a slight lull in attendance. We continue to have links with Temple Croft Care Home.

Numbers have increased at the Healing and Wholeness services which are held twice a month. The Bible Study Group has now multiplied into two groups and they are thriving. Two all-day workshops were held and well attended.

Other services have included the Dawn Service on Easter morning; the Lost Fishermen's Service on behalf of the Fishermen's Mission and a Carols by Candlelight Service in Advent.

A Creative Families Group is held once a week after school. Primary aged children listen to a Bible story and then engage in a related arts and crafts activity. The parents have taken a more active role this year and engage in their own discussions around the theme with members of our team.

One of the major developments this year has been the growth of the St Martin's Youth Drop-In. What started as an informal drop-in on a Monday has now become a more formalised joint venture with St Mark's. The Assistant Pastor (Rising Gens) and his team are now actively involved and offer pastoral support and the opportunity to engage with other youth activities. We now have 30-40 young people regularly engaging.

On a practical note, the church building is being cared for through more regular maintenance and cleaning and the garden is being developed into a more usable space.

REPORTS FROM MINISTRY LEADS

Ben Shave - Worship and Production

Production Highlights:

One of the standout moments this year was the production of a testimony video featuring Sarita Karir. This powerful video was shared during our Alpha Sunday service and caught the attention of the CRT, leading to a follow-up interview with Sarita at Focus. Her story was subsequently shared nationally - highlighting the transformation taking place here in Grimsby.

Over the year we've been hard at work refining and enhancing our digital content. Following a period of experimentation, we refined our weekly podcast, with a more focused approach which now centres on the weekly Sunday talk. In addition to the podcast, our weekly news videos have become a staple in our church services. These videos strike a balance between fun and relevant information, contributing to the vibrant tempo of our gatherings. Over the year we've also seen the team grow, having trained two more sound engineers and three more projectionists.

Worship Highlights:

At Transform back in March 2023, we committed to developing a radical culture of prayer and worship as the 'furnace' that drives everything that we do as a church. During 2023 we've seen growth in our understanding of and intimacy in worship. This has been marked by growth in attendance across Kingdom Come, the10 and the6 but also in the way that the church has engaged in worship across each of these gatherings.

The development of the team has been really encouraging. This has included the releasing of Alex Curran as a regular worship leader, with the addition of two talented keyboard players who have enriched our worship team. In September, the team began gathering on Thursday night to rehearse and pray together. These evenings have brought us closer together as a team, as well as giving us time to develop future team members.

As we celebrated Advent and Christmas, our community came together for several carol services, each with its unique flavour. One particular highlight this year was Evening Carols, with a stripped-back acoustic feel which Ros Page arranged - thanks also to Matt Schwarzenberger who played the cello!

Alpha Highlights:

This year Alpha has thrived, and we have seen the successful implementation of five adult courses, catering to diverse schedules with three in the evening and two during the daytime. The dedication and enthusiasm of our team have played a pivotal role in making the Alpha courses run seamlessly, providing a welcoming space for participants to explore and deepen their faith.

A significant achievement for our Alpha program is surpassing the threshold of nine courses. This milestone, recommended by Alpha UK, signifies the effectiveness of Alpha within our church community. We are proud to have created an environment where individuals feel comfortable exploring their faith journey.

Community Collaboration:

Throughout the year, we continued our tradition of joining forces with St Swithin's and other churches across Lincolnshire for our Alpha Away Day. This collaborative effort not only strengthens our connections with other churches, but also enhances the overall Alpha experience for participants.

In the spirit of spreading the impact of Alpha, we took a proactive approach to equip other churches within our deanery. During the spring term, St John's & St Stephen's joined us, launching their Alpha course in the summer term with the assistance of Joel Bird and Shane Yull. We also saw members of St Andrew's, Grimsby, join us in the autumn term, successfully launching their daytime course in January 2024.

Matt Schwarzenberger – Rising Generations

Throughout 2023 we have been regularly engaging with families, many of whom bring their children to church. Around one third of our congregation is under the age of 18. Our Sunday morning children's groups have been growing in number, and some children have even begun inviting their friends to join in the group

at church. In the summer we ran a Holiday Club for children aged 4 - 11. Around 40 children joined us for the week for fun, craft, games and exploring faith. We also launched social events for kids to provide another opportunity and space for them to invite their friends. One of the family events we ran in 2023 was a Dads and Kids afternoon. It was a great opportunity to engage with fathers and create a space for them to spend quality time with their children.

We had an incredible launch to 2023 in terms of our youth ministry as we started two new spaces to reach young people during the week. We now engage with 40 youth on a Monday at our Youth Cafe and 30 at the Youth Club which is run in partnership with Creating Positive Opportunity. These are safe spaces for young people to come and engage with trusted adults. They are also great opportunities for us to invite young people onto more faith-based activities such as Alpha Youth. We ran Alpha Youth in the summer term of 2023 and saw nearly 40 youth come to explore faith. We have also provided residential opportunities to meet other Christian young people. These include our Weekend Away and our annual church holiday to Focus. Through all of this work we have been recognised as one of the core organisations providing high quality youth work to the South Ward.

Our schools ministry begins to grow as we continue to provide Collective Worship, R.E. & P.S.H.E Workshops and festival services for our local Church of England Primary Academy.

New for 2023 is Life and Faith Club, a project endorsed by the Diocese of Lincoln to connect children's home and school life with church. Having pioneered the project for almost a year it seems to be working really well. The children and parents are invited into church as part of the club, and from it we have seen families attending church on Sundays.

As well as specific projects, we continue to pastorally support families, growing St. Mark's as a place where all people can find safety, transformation and be changed by God's love.

Naomi Rodgers & Grace Schwarzenberger – Little Lions

Little Lions is our weekly group for children aged 0-5 and their grownups. It runs every week in term time, with spaces to play, activities based on our termly theme, such as, 'God knows all about me!' and characters of the Bible, refreshments for all, a story and music time.

This year we've seen a huge growth in our team; they are passionate, dedicated and have really caught our vision of loving the different guests that come through our door each week. We've been able to dedicate termly training sessions for the team and created a small core team to help with the planning of this ministry across the year.

We've also seen a steady increase in numbers over the past year with a regular attendance of 30-40 children each week.

At the end of every term we have a celebration service, a slightly more formal end to our sessions with a very short talk, a relevant Bible story (e.g Christmas, Easter, Sending out the disciples), Worship for Everyone songs and invites to relevant church services. These have been our most popular sessions and we've been encouraged by the openness of families to hear more about God and make that link between Little Lions and a Sunday service.

We also had a successful craft evening in December, and plan to hold more events for the parents of Little Lions children.

We are in the early stages of establishing a network of toddler groups across Grimsby, starting with building connections with other church toddler group leaders in our locality. It's been a privilege getting to know every guest at Little Lions this year whatever their age, showing them a greater love that comes from God. We are excited for what God is going to do as new opportunities present themselves and we grow this ministry.

College Chaplaincy

Chaplaincy at Grimsby Institute continued throughout 2023, having been first established in the Autumn term of 2022. This ministry has been headed up by Rev Joel Bird, who has gathered a team of staff and volunteers from St. Mark's to minister alongside students and staff at the college. College Chaplaincy has involved visiting every Wednesday afternoon to work with teenagers and engage them in conversations on various aspects of life and faith. In this initial stage, the primary goal has been to offer support, guidance, and spiritual care to students as they navigate the challenges of college life. This work has been extremely rewarding. We have been able to connect with students from a wide range of backgrounds and provide support and guidance to those who needed it. We think that visiting has been helpful to the students and that it provides them with the spiritual care and support they need to thrive in college and beyond.

In addition to regular touch-points, the chaplaincy team have also been able to be present at the student induction in September, played an active role in Remembrance Day with students and staff, offered seminars to students on topics of faith and wellbeing and now have a presence in the Higher Education department of the college. The year ahead will see a strengthening of the chaplaincy team from across the Deanery Partnership as we serve students from across the county who train and study in Grimsby.

PLANS FOR THE FUTURE

We plan to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. We are actively seeking opportunities for partnership with churches in our Deanery Partnership and in projects alongside other local churches. We prioritise prayer, are intentional in our planning and are willing to pivot these plans as we follow God's lead and recognise God-given opportunities that were previously unseen or unexpected.

FINANCIAL REVIEW

For 2023 there was a budget expectation of £156,800 for St Mark's and £14,600 for St Martin's to meet the expected expenditure for the year. We are pleased to state that both churches have exceeded these budgetary expectations with income of £187,800 for St Mark's and £20,000 for St Martin's. A summary is as per the table below:

	St Mark's	St Martin's	Total	Prior Period
Income from donors	£75,400	£13,800	£89,200	£21,600
Grants – General	£21,100	£1,100	£22,200	£3,200
Grants – SDF support	£70,500		£70,500	£30,300
Transfer of assets				£631,200
Church activities	£11,100	£3,700	£14,800	£1,600
Investment income and unrealised gain	£3,500	£1,400	£4,900	£700
Donated goods and services	£6,200		£6,200	£3,600
Total income	£187,800	£20,000	£207,800	£692,200

(Please note the figures for the prior period, September to December 2022, are distorted as there were very large amounts transferred to St Mark's and St Martin's as a result of the new parish coming into being on 1 September 2022).

The PCC are grateful to all the donors in both churches and at the end of the year there were 37 families giving by standing order to either St Mark's or St Martin's (prior period: 24). Standing orders are the preferred method of giving as they always help with cashflow and allow for better budgetary planning.

Total expenditure was £170,000 for St Mark's and £16,500 for St Martin's. Breakdown of expenditure is as per the table below:

	St Mark's	St Martin's	Total	Prior Period
Covenant Giving	£6,000	£5,000	£11,000	£8,000
Charities	£1,100	£300	£1,400	£1,200
Employment Costs	£89,900		£89,900	£27,200
Building Costs	£31,000	£9,200	£40,200	£11,700
Church Activity and running costs	£42,000	£2,000	£44,000	£4,000
Total expenditure	£170,000	£16,500	£186,500	£52,100

The net income to the PCC for the year was 21,300 (prior period: £640,100, but this included the transfer of cash and other assets) being £17,800 for St Mark's and £3,500 for St Martin's. Within this was a small gain on the investment asset of £2,600 for the Fowler investment for St Mark's (prior period: loss £1,700).

Total funds held at the various banks were £67,600 (prior period: £36,900) with additional cash deposits held at CCLA of £40,800 (prior period: £44,400) and an investment at CCLA valued at £30,600 (prior period: £28,000). We have been proactive in making regular claims for Gift Aid to help cash flow; at the end of 2023 there was £4,800 due to be repaid (prior period: £4,300).

At the end of the year there was a total of £659,800 in all funds (*prior period: £638,400*), with £130,800 held as unrestricted funds which can be used for any purpose (*prior period: £123,100*), £14,000 as designated funds which have been set aside by the PCC for planned purposes (*prior period: nil*) and £2,600 as restricted funds which can only be used for the purposes the funds have been given, (*prior period £2,900*). The designated funds include money given by St Swithin's as a church planting grant as well as funds set aside into a 'church/building repair fund' to help meet the costs of future repairs. The designated St Martin's Hall fund has a value of £512,400 but there are no plans to do anything with this fixed asset at the current time as it is used for community activities, currently the Grimsby Judo Club.

Related Parties

Donations from related parties (PCC members and close family members) were £29,600 (*prior period: £5,160*).

STATEMENT AS TO DISCLOSURE OF RELEVANT INFORMATION TO THE INDEPENDENT EXAMINER

In so far as the trustees are aware, at the time of approving our PCC members' annual report there is no relevant information of which the independent examiner is unaware. Each of the trustees have confirmed that they have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that it has been communicated to the independent examiner and that any questions raised have been replied truthfully.

SIGNED

Approved by the PCC on 7th April 2024 and signed on their behalf by Rev Matt Rodgers



Matt Rodgers

Vicar and PCC Chair

Date

Independent Examiner's Report to the Trustees of the Parochial Church Council of St Mark's and St Martin's Grimsby

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: *Zachary Ramsden*

Name: Zachary Ramsden FCA

Chartered Accountant

63 Deakin Leas, Tonbridge, Kent TN9 2JT

Date: 16th April 2024

St Mark's and St Martin's PCC Grimsby

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 DECEMBER 2023

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME AND ENDOWMENTS						
Voluntary income	2a	174,431	10,000	3,886	188,317	689,288
Income from investments	2b	2,222		-	2,222	665
Income from church activities	2c	13,708		20	13,728	1,579
Income from other sources	2d	-		1,181	1,181	665
TOTAL INCOME		190,361	10,000	5,087	205,448	692,197
EXPENDITURE						
Church activities	3a	181,562	905	2,812	185,279	52,061
Raising funds	3b	1,449		-	1,449	-
TOTAL EXPENDITURE		183,011	905	2,812	186,728	52,061
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		7,350	9,095	2,275	18,720	640,136
NET GAINS/(LOSSES) ON INVESTMENTS	5b	2,630		-	2,630	(1,684)
NET INCOME/(EXPENDITURE)		9,980	9,095	2,275	21,350	638,452
TRANSFERS BETWEEN FUNDS	9	2,532	-	(2,532)	-	-
Total funds brought forward	9	122,787	512,760	2,905	638,452	-
Total funds carried forward	9	135,299	521,855	2,648	659,802	638,452

St Mark's and St Martin's PCC Grimsby

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	St Mark's £	St Martin's £	2023 £	2022 £
FIXED ASSETS					
Tangible	5a	934	512,400	513,334	512,400
Investments	5b	30,585		30,585	27,955
		31,519	512,400	543,919	540,355
CURRENT ASSETS					
Stock		100	-	100	-
Debtors and prepayments	6a	7,283	3,403	10,686	18,423
Short term deposits	6b		40,813	40,813	44,427
Cash at bank and in hand	6c	52,290	15,290	67,580	36,941
		59,673	59,506	119,179	99,791
LIABILITIES					
Creditors - amounts falling due within one year	7	1,976	1,320	3,296	1,694
NET CURRENT ASSETS/(LIABILITIES)		57,697	58,186	115,883	98,097
TOTAL ASSETS LESS CURRENT LIABILITIES		89,216	570,586	659,802	638,452
Creditors - amounts falling due after one year	7	-	-	-	-
TOTAL NET ASSETS		89,216	570,586	659,802	638,452
PARISH FUNDS					
Unrestricted - St Mark's	8	74,583	-	74,583	68,508
Unrestricted - St Martin's	8	-	56,186	56,186	54,639
Designated - Property	8	-	512,400	512,400	512,400
Designated - Other	8	11,985	2,000	13,985	
Restricted	8	2,648	-	2,648	2,905
Endowments	8	-	-	-	-
		89,216	570,586	659,802	638,452

Approved by the Parochial Church Council on _ 7th April, 2024
The Rev Matt Rodgers (vicar and PCC Chair)

and signed on its behalf by:

The notes on the following pages form part of these accounts



ST MARK'S AND ST MARTIN'S PCC GRIMSBY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2023

1 Statutory Information

The Parochial Church Council of St Mark's and St Martin's PCC Grimsby is a charity excepted from registration by statute. The charity's principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and/or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

2 Accounting Policies (continued)

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from reimbursement of staff time on secondment.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share/covenant giving are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

2 Accounting Policies (continued)

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are not capitalised. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2014 has not been capitalised as there is insufficient cost information available.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	3 years
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2 Accounting Policies (continued)

g) Investments

Fixed asset investments are held to generate income and/or for their investment potential. Current asset investments are investments that are held specifically for sale or are investments that the charity expects to sell by the next balance sheet date. Investments, other than social investments (see below), are valued as follows:

- i) Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.
- ii) Unlisted investments are measured at cost less impairment where it becomes apparent that the amount that could be realised is less than cost.

f) Stocks:

Stocks of donated items held for distribution to beneficiaries are measured at fair value.

g) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

h) Pension scheme arrangements

The charity operates a defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

i) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

2 Accounting Policies (continued)

k) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

l) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The members of the PCC consider the following to be significant:

- i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.
- ii) The constructive obligation for grants payable is based on an assessment of the likely duration of the supported activity. Again this estimate is re-assessed annually and the obligation is adjusted to reflect current expectations.

ST MARK'S AND ST MARTIN'S PCC GRIMSBY

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDING 31 DECEMBER 2023

2 INCOME AND ENDOWMENTS

		Unrestricted Funds		Restricted Funds		TOTAL	TOTAL
		St Mark's	St Martin's	St Mark's	St Martin's	2023	2022
		£	£	£	£	£	£
2a	Voluntary income						
	Planned giving:						
	Gift Aided & S/Orders	55,658	7,389	60		63,107	5,570
	Tax recoverable	12,727	3,460	209		16,396	4,319
	Other planned giving		-			-	2,107
	Collections - Open plate, SumUp and Other Giving	5,517	3,027	2,617		11,161	2,650
	Gift days		-			-	6,968
	Grants from other organisations						
	Grimsby Minster - Cash	-	-			-	18,149
	Grimsby Minster - Investments	-	-			-	73,615
	Grimsby Minster - Assets	-	-			-	512,400
	St Swithin's Lincoln	20,089				20,089	26,995
	Diocesan SDF Funding	60,892				60,892	30,336
	Other grants		1,072	1,000		2,072	2,579
	Donated services and facilities						
	Gift value of church chairs	5,000				5,000	
	'rent' 2A Winchester Ave	9,600				9,600	3,600
		169,483	14,948	3,886	-	188,317	689,288
2b	Income from investments						
	Dividends on CCLA Investment Fund	836				836	214
	Bank and CCLA Deposit Fund interest		1,386			1,386	451
		836	1,386	-	-	2,222	665
2c	Income from church activities						
	Fees for weddings and funerals	1,425	1,273			2,698	257
	Events and activities	7,055		20		7,075	522
	Church and Hall lettings	1,255	2,700			3,955	800
		9,735	3,973	20	-	13,728	1,579
2d	Gifts of goods - Love Christmas			1,181		1,181	665
	TOTAL INCOME	180,054	20,307	5,087	-	205,448	692,197

ST MARK'S AND ST MARTIN'S PCC GRIMSBY

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDING 31 DECEMBER 2023

3 EXPENDITURE

	Unrestricted Funds		Restricted Funds		TOTAL 2023 £	TOTAL 2022 £
	St Mark's £	St Martin's £	St Mark's £	St Martin's £		
3a Church activities						
Mission and charitable giving						
Safe families	350				350	105
Church of England Children's Society					-	149
CRT	350				350	
Away Giving	69	274	373		716	300
Vicar's Discretionary Fund	452		65		517	
Love Christmas			2,374		2,374	665
	<u>1,221</u>	<u>274</u>	<u>2,812</u>	<u>-</u>	<u>4,307</u>	<u>1,219</u>
Ministry: diocesan covenant giving	6,000	5,000			11,000	8,000
Staffing costs and expenses	90,753	70			90,823	27,239
Building costs:						
Church utilities	8,076	5,495			13,571	3,429
Church insurance	2,159	2,959			5,118	1,889
Maintenance and cleaning	7,774	415			8,189	2,482
Other church costs		399			399	-
2A Winchester Ave costs	11,970				11,970	3,761
Total building costs	<u>29,979</u>	<u>9,268</u>	<u>-</u>	<u>-</u>	<u>39,247</u>	<u>11,561</u>
Ministries:						
Operations						
Phone/ Broadband	534				534	8
Office costs	3,261				3,261	38
IT Production/Presentation/AV/Music	7,790				7,790	2,943
Front of House/Welcome/Hospitality	12,283				12,283	-
Services/Special Events	2,674	578			3,252	113
Rising Gens	4,773				4,773	-
Leadership Development Year	312				312	
Little Lions	1,005				1,005	-
Alpha	765				765	-
Focus	5,327				5,327	-
Total Ministries	<u>38,724</u>	<u>578</u>	<u>-</u>	<u>-</u>	<u>39,302</u>	<u>3,102</u>
Governance & IE/Accounting Fee	480	120			600	940
					-	-
Total Church Activities	<u>167,157</u>	<u>15,310</u>	<u>2,812</u>	<u>-</u>	<u>185,279</u>	<u>52,061</u>
3b Raising Funds						
St Martin's hall costs		1,449			1,449	-
TOTAL RESOURCES EXPENDED	<u>167,157</u>	<u>16,759</u>	<u>2,812</u>	<u>-</u>	<u>186,728</u>	<u>52,061</u>

4a STAFF COSTS

	2023 £	2022 £
Wages and salaries		
Salary costs	75,233	24,615
Employers National Insurance	5,446	1,814
Employers Pension Contributions	2,411	811
	<u>83,089</u>	<u>27,240</u>
Average no of employees (as full time equivalent)	3.2	3.3

During the period the PCC employed a Worship & Production Pastor, a Rising Gens Pastor, a part-time Office Administrator and a part-time Bookkeeper, none of whom earned £60K per year or more.

ST MARK'S AND ST MARTIN'S PCC GRIMSBY

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDING 31 DECEMBER 2023

4b RELATED PARTY TRANSACTIONS

Other than the reimbursement of small incidental church expenses, no payments or expenses were paid to any member of the PCC or any person closely connected to them.

Donations from related parties (PCC members and close connected family members) in the period were £29,555 (previous period: £5,160)

The Rising Gens Pastor and is the son-in-law of Neil and Maryanne Richardson. In the year his salary was £25,820 (previous period: £8,493).

5 FIXED ASSETS

5a Tangible Fixed Assets

		Church		Total
		Equipment	St Martin's Hall	
		£	£	£
Cost at Valuation	At 1 January 2023	-	512,400	512,400
	Additions at cost	1,401	-	1,401
	Disposals	-	-	-
	At 31 December 2023	1,401	512,400	513,801
Depreciation	At 1 January 2023	-	-	-
	Charge for the period	(467)	-	(467)
	Disposals	-	-	-
	At 31 December 2023	(467)	-	(467)
Net Book Value	At 31 December 2022	934	512,400	513,334

The PCC have taken advantage of the provisions as set out in FRS102 by taking the valuation of the property (St Mark's Hall) at 1 September 2022 as per the insurance valuations as being the deemed cost. This date was the legal point at which the current PCC was created.

No depreciation is provided on the property as maintenance expenditure carried out maintains the current state.

Properties are subject to an impairment review every year for factors that have impaired the valuation of the building. No such impairment is necessary in the current period.

Provision will be made should any annual impairment review of fixed assets indicate that a permanent diminution in value has occurred.

5b Investments	£ 2023	£ 2022
Market value as at 1 January 2023	27,955	-
Disposal	-	-
Additions at cost	-	29,639
Net gains/(loss)	2,630	(1,684)
Market value as at 31 December 2023	30,585	27,955

The investments are held with the CCLA Investment Fund, number 621122001S.

As at 31 December 2023 there were 1,353.00 shares held at a mid market value of 2,066.14 pence (2022 - 1,353.00 shares mid market value 2,066.14 pence).

The investment was originally made following a bequest received from Valerie Fowler in 1992.

There are no restrictions as to the use.

6 CURRENT ASSETS

	St Mark's	St Martin's	2023	2022
	£	£	£	£
6a Debtors				
Tax recoverable	3,608	1,385	4,993	4,319
Prepayments and accrued interest	2,966	2,018	4,984	2,109
Other debtors	709	-	709	11,995
	7,283	3,403	10,686	18,423
	St Mark's	St Martin's	2023	2022
	£	£	£	£
6b Short term deposits	-	40,813	40,813	44,427

The deposits are held in the CCLA Deposit Fund, number 0107299001D.

These are available on near instant access, and the average interest rate for the end of 2023 was 2.592% (2022 - 2.592%)

The funds are being held pending future plans within the church and parish.

ST MARK'S AND ST MARTIN'S PCC GRIMSBY

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDING 31 DECEMBER 2023

	St Mark's £	St Martin's £	2023 £	2022 £
6c Cash at bank and in hand				
Cash held	471	-	471	594
Bank account balances	51,819	15,290	67,109	36,347
	<u>52,290</u>	<u>15,290</u>	<u>67,580</u>	<u>36,941</u>

7 LIABILITIES	St Mark's £	St Martin's £	2022 £	2022 £
Amounts falling due in one year				
Independent Examiners Fee	365	120	485	940
Other creditors	1,611	1,200	2,811	754
	<u>1,976</u>	<u>1,320</u>	<u>3,296</u>	<u>1,694</u>
Amounts falling due after one year	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

8 FUNDS

Designated Funds

Church Planting Grant	money set aside from a grant received from St Swithin's Lincoln for church development projects
Transformation Fund	grant from the Diocese of Lincoln to help support various mission initiatives
St Martin's Hall	represents the capital (insured) value for the St Martin's hall
St Martin's Bldg Repair	money set aside towards future church repairs for St Martin's church
St Mark's Bldg Repair	money set aside towards future church repairs for St Mark's church
Church House Repair	money set aside towards future repairs for Church House (2A Winchester Avenue)

Restricted Funds

Away Giving	money collected to be passed on to other supported charities
Love Christmas	money and goods given for the 'Love Christmas' campaign
Heating Grant	grant given by the Diocese of Lincoln to help support heating costs of the church
Bike Fund	money given for purchase of bike safety kit

9 SUMMARY OF FUND MOVEMENTS

	Balance B/fwd 01 January 2023 £	Incoming Resources £	Resources Expended £	Investment Gains/(Losses) £	Transfers £	Balance C/fwd 31 December 2023 £
General Fund						
St Mark's	68,148	170,054	(166,182)	2,630	(68)	74,582
St Martin's	54,639	20,307	(16,759)	-	(2,000)	56,187
Designated Funds						
Church Planting Grant		10,000	(905)	-	-	9,095
Transformation Fund	360		(70)	-	-	290
St Martin's Hall	512,400			-	-	512,400
St Martin's Bldg Repair	-				2,000	2,000
St Mark's Bldg Repair	-				2,000	2,000
Church House Repair	-				600	600
Total General Funds	<u>635,547</u>	<u>200,361</u>	<u>(183,916)</u>	<u>2,630</u>	<u>2,532</u>	<u>657,154</u>
Restricted Funds						
Away Giving	-	326	(373)	-	47	-
Love Christmas	326	4,661	(2,374)	-	-	2,613
Heating Grant	2,579	-	-	-	(2,579)	-
Bike fund	-	100	(65)	-	-	35
Total Restricted Funds	<u>2,905</u>	<u>5,087</u>	<u>(2,812)</u>	<u>-</u>	<u>(2,532)</u>	<u>2,648</u>
Total All Funds	<u>638,452</u>	<u>205,448</u>	<u>(186,728)</u>	<u>2,630</u>	<u>-</u>	<u>659,802</u>

ST MARK'S AND ST MARTIN'S PCC GRIMSBY

NOTES TO THE ACCOUNTS (continued)

SUMMARY OF FUND MOVEMENTS FOR THE PRIOR PERIOD

	Balance B/fwd 01 September 2022	Incoming Resources	Resources Expended	Investment Gains/(Losses)	Transfers	Balance C/fwd 31 December 2022
	£	£	£	£	£	£
General Fund						
St Mark's	-	114,781	(44,937)	(1,684)	348	68,508
St Martin's	-	573,244	(6,205)	-	(512,400)	54,639
Designated Funds						
St Martin's Hall	-				512,400	512,400
Total General Funds	-	688,025	(51,142)	(1,684)	348	635,547
Restricted Funds						
Away Giving	-	263	(254)		(9)	-
Love Christmas	-	1,330	(665)		(339)	326
Heating Grant	-	2,579	-		-	2,579
Total Restricted Funds	-	4,172	(919)	-	(348)	2,905
Total All Funds	-	692,197	(52,061)	(1,684)	-	638,452

10 SUMMARY OF ASSETS BY FUND

	Unrestricted Funds		Restricted Funds	Total 2023
	St Mark's	St Martin's		
	£	£	£	£
Tangible fixed assets	934	512,400	-	513,334
Investment fixed assets	30,585	-	-	30,585
Current Assets	56,802	59,506	2,871	119,179
Liabilities:				-
Amounts falling due in one year	(1,753)	(1,320)	(223)	(3,296)
Amounts falling due after one year	-	-	-	-
	86,568	570,586	2,648	659,802

SUMMARY OF ASSETS BY FUND FOR THE PRIOR PERIOD

	Unrestricted Funds		Restricted Funds	Total 2022
	St Mark's	St Martin's		
	£	£	£	£
Tangible fixed assets	-	512,400	-	512,400
Investment fixed assets	27,955	-	-	27,955
Current Assets	41,883	54,749	3,159	99,791
Liabilities:				-
Amounts falling due in one year	(1,330)	(110)	(254)	(1,694)
Amounts falling due after one year	-	-	-	-
	68,508	567,039	2,905	638,452