

**CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON  
PAROCHIAL CHURCH COUNCIL**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

# **CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON PAROCHIAL CHURCH COUNCIL**

## **CONTENTS**

---

	<b>Pages</b>
Annual report	1-7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11-16

# **CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON PAROCHIAL CHURCH COUNCIL ANNUAL REPORT**

---

The Parochial Church Council presents the annual report together with the Financial Statements for the year ended 31 December 2019.

## **Aim and Purposes**

Castor Parochial Church Council (PCC) has the responsibility of cooperating with the Rector, the Fr David Ridgeway, 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 St. Kyneburgha Church, Castor; St John the Baptist Church, Upton; St Regimus Church, Water Newton and St. John the Baptist Church, Stibbington as well as the Cedar Centre, Church Walk, Castor.

## **Objectives and Activities**

The PCC is committed to enabling as many people as possible to worship at our churches and to feel part of our parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve as many different people as possible who live within our parish and beyond. 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 the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. Through our Growth Action Plan, we have one-year and five-year targets to work towards. 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 our churches and the Cedar Centre hall.

## **Achievements and Performance**

This year we have continued to work towards the targets set in our Growth Action Plan. At the time of last year's AGM, there were still three targets that were rated red. All targets are now amber or green showing the progress that the church is making. Thanks to links established by the Mission and Outwards donations working group we have continued to support charities with regular donations; the Mother of Peace orphanage and the Nene Valley Care Trust. We also supported a mental health charity during January. The working group has met again recently to try and identify new future priorities to support.

Since the Growth Action Plan was adopted in 2016, outward donations continue to be very positive – donations for the food bank are very generous as are donations for the homeless charity Peterborough Light Project. Fund raising events have been held throughout the year. The plant sale in April raised £800. A concert held in church by Jackmansu in May raised £1,000. The Annual St Kyneburgha festival in July was again a very successful weekend. There were some changes to the format this year which people responded to positively. The new format was praised as it involved a wider range of people. The total raised was £12,600. The sale of Christmas trees in December again was successful and raised £2,500. Our parish is very lucky to have so many talented people willing to volunteer their time and efforts to organise and host such events.

A lunch club was started in January with the aim of supporting those in our community who may be lonely. This was set up by Belinda Dade with a grant for set up fees coming from Caspra. The first meeting was a big success.

## **CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON PAROCHIAL CHURCH COUNCIL ANNUAL REPORT**

---

### **Worship and Prayer**

The PCC is keen to offer a range of services during the week and over the course of the year which our community will find both beneficial and spiritually fulfilling. For example, on Sundays we offer quiet and reflective services at 8.00am each week at St. Kyneburgha's. These are followed by the main sung service with hymns at 10.15am. Services also take place in the other three churches of the parish.

We have continued to welcome young families into our church at Castor especially at the Family Eucharist on the first Sunday of the month and the Family Praise service on the third Sunday. Our Children's Church and Family Praise sessions continue to be very popular and we are often welcoming new members into the Children's Church team. The Sky youth group has continued to be well attended and popular this year. The group meets on the 1st Sunday of each month and is for children of secondary school age.

At present there are 142 people on the Church Electoral Roll.

The average weekly attendance, was 64 adults and 16 children. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. We have celebrated 18 baptisms and 8 weddings and held 12 funerals in our churches this year.

During the year we have continued to benefit from the ministry of Fr Ray Hemingray, our retired priest who generously gives up so much of his time to assist throughout the benefice.

Unfortunately, in November our community faced the loss of dear Fr Haydn Smart. Fr Hayden was a much-loved man of the benefice and the community and will be greatly missed. A Requiem Eucharist in celebration of Fr Haydn's life and ministry was held at St Kyneburgha on the 23rd November. So many people attended his funeral and the service of compline the evening before from throughout the community to celebrate his life and how important he was to everyone in our community. He will be greatly missed.

### **Deanery Synod**

Two members of the PCC sit on the deanery synod. This provides the PCC with an important link between the parish and the wider structures of the church. A meeting was attended this year discussing evangelism and mission in our own lives. Our deanery synod members are able to pass such important messages.

### **St Kyneburgha's Church and The Cedar Centre**

Our church in the centre of Castor remains open during the day for use by members of the community for private prayer. It is also regularly used by Castor school and Castor and Ailsworth Pre-school. This year we had visits from The Friends of York Minster and the Langdyke Trust. Being a fine Grade 1 listed building the church is also visited by many people who come to admire its unique historic features. St Kyneburgha Church was included in the Greater Churches Network (a charity which helps to maintain the UK's heritage of church buildings and to enhance their ability to serve the local community) this year.

The PCC are very grateful to the St Kyneburgha Preservation Trust for the support they provide in helping to fund repair work. This year the Trust has replaced the rainwater goods so that they are all cast iron. It has overseen the rebuilding of the Cedar Centre wall as well as repairs to the stone floors in the sanctuary as well as many other important tasks. The Quinquennial report compiled by architect Stephen Oliver at the end of 2019 highlights issues that need to be remedied over the next 5 years. A plan is already in place to manage these repairs. The Trust and the PCC have been working together to tackle these jobs and good progress is being made.

## **CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON PAROCHIAL CHURCH COUNCIL ANNUAL REPORT**

---

### **St Kyneburgha's Church and The Cedar Centre (continued)**

Bishop Donald was welcomed to St Kyneburgha on Sunday 1st March to dedicate the new choir furniture. The arrival of the new stalls marked the next stage in our plans to improve the furnishings within the church and represents the culmination of many months of planning. The furniture, designed and made by Treske Furniture of Thirsk, has been well received. Thanks are due to the family of Joan Marriott who very generously paid for the furniture in her memory. Eight benches and four custom designed book rests were bought. The panels for the end of each row includes a carving of an instrument which are replicas of the instruments held by the angels on the ceiling.

The PCC and the Trust are keen to improve the disabled access up to the front of the church. We have drawings completed by Stephen Oliver showing a plan for a path up to the church entrance with rails for disabled access. The Trust are at present producing costings for this work and will then start to consider whether we can apply for grants to fund this project. The issue of the porch doors in their current state remains. The plan is to remove the cloudy perspex and replace this with a new piece as a short-term measure.

A full inventory and terrier of items within the church has been completed. A logbook has also been created to keep a clear record of all work that is completed on site.

The Cedar Centre hall adjacent to the church continues to be well used by a number of community groups. Richard and Anne Perkins are to stand down from their Cedar Centre duties. They have managed the Cedar Centre for us for the last 10 years and their commitment and attention to detail have ensured the smooth day to day running of this facility for us. We are very grateful for their unstinting work during this time. Steve and Hazel Jeffrey have kindly agreed to take this on and are currently being "shown the ropes" by Richard and Anne.

### **St. John the Baptist Church, Upton**

This small Grade 1 listed church has been a Chapel of Ease to serve the residents of the hamlet of Upton for many years. Regular worship takes place in the building on one Sunday each month and also to mark festivals such as Harvest, Christmas and Easter. It would be good to find additional uses for the building but its isolated location along with limited resources mean that this is unlikely in the immediate future.

### **St. Remigius Church, Water Newton**

This Grade II\* church is a Chapel of Ease to serve the residents of the hamlet of Water Newton. Approximately six services and events take place in the church each year and these are well supported by villagers and those from further afield. The church has a friends group who are actively trying to raise funds to carry out much needed repair work on the building and to help ensure that it can remain open as a place of prayer and meeting space for the village.

The very popular music festival was held at the end of August. It was a tremendous success and raised about £5,000. The Carols and Lights festival was held on the 12th December and was also well attended. Donations of toiletries were collected for the *Peterborough Light Project*.

### **St. John the Baptist Church, Stibbington**

This Grade II\* church is a Chapel of Ease to serve the residents of the hamlet of Stibbington. Worship takes place at festival occasions: Patronal Festival in June, Harvest, Carol Service, a Pancake Service and Eucharist on Easter Sunday evening. Stibbington discovered that they had a rare piece of Saxon stonework in the church which has now been catalogued and researched as part of a national project.

## **CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON PAROCHIAL CHURCH COUNCIL ANNUAL REPORT**

---

### **Mission and Evangelism**

The Growth Action sets out targets which we work towards. As targets are met or worked towards, we are starting to see a real change in our church community.

Last year the PCC joined forces with the Parish Councils of both Ailsworth and Castor to support a new Good Neighbour and Waywarden Scheme. This continues to develop in order to provide assistance to our community. The way wardens' main roles include welcoming newcomers, providing a welcome pack, looking out for vulnerable people in the area and making people aware of help that is available. The Rural North West Peterborough Good Neighbour Scheme is now a CIO (a Foundation Charitable Trust Organisations). The reach has been broadened to incorporate other villages. The CIO includes Castor, Bainton, Upton, Ailsworth and Ashton. At present, the CIO is advertising for the right candidate to fill the paid position as a co-ordinator to manage this important service.

This scheme is an excellent example of the church community working with the parish communities and the wider community.

### **Ecumenical Relationships**

Given the location of our churches there is not a lot of scope for ecumenical relationships. The only non-Anglican church in the benefice is the Methodist Chapel in Ailsworth. The community which meets there is very small, and the major link is through our Reader Bridget Spencer who is also a Local Preacher in the Methodist Circuit. Despite the lack of other churches in the immediate area members of other Christian denominations regularly worship at our churches and are made very welcome.

### **Financial Review**

Total receipts on unrestricted funds were £126,592 of which £ 70,016 (including Gift Aid) were unrestricted voluntary donations. These included some generous donations (£12,000 from the Doris May Twydell Will Trust and £1,000 from the estate of the late May Sharpe) that will help us continue with our Growth Action Plan. A restricted donation of £19,092 was also received from Julie Wilson in memory of her late mother Joan Marriott, and was used to cover the costs of the new choir stalls, which were delivered in early 2020.

We are very grateful to everyone who donated and to everyone who continues to donate to our churches.

Fundraising (a big thank you to all involved in the festival and other well received fundraising events throughout the year) and other trading activities brought in £36,674 in 2019.

£99,230 was spent from unrestricted funds to provide the Christian ministry from the churches of the parish including the contribution to the diocesan parish share that saw another increase over last year, and largely provides the stipends and housing for the Rector.

The net result for the year was an excess of expenses over receipts of £8,592 on unrestricted funds. Clearly this is not a situation we would want to see repeated on an annual basis, and we remain ever mindful of the need to review our current giving levels. Our income needs to increase to meet our rising costs. To address this we commenced a Stewardship campaign in early 2020. We have adopted the Parish Giving Scheme so people can make regular contributions and help with the cost of running our church. We have invested in methods of online giving such as a contactless card machine and a contactless payment machine for donations. We have also placed cards in the pews allowing visitors to donate by text.

# **CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON PAROCHIAL CHURCH COUNCIL ANNUAL REPORT**

---

## **Financial Review (continued)**

Adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 31st December on unrestricted funds totalled £122,590.

2020 is going to be another challenging year especially with the arrival of COVID-19 and it is difficult to predict the full impact this will have on our finances. With the loss of weekly donations in church, loss of monthly standing orders as people review their own outgoings, an interruption to our stewardship campaign and considerably reduced fundraising efforts it is inevitable we will see a fall in our income whilst at the same time our regular monthly outgoings remain largely the same.

With this in mind the Finance Committee have reviewed the budget and taken steps to reduce costs where we can and will continue to monitor the situation as we go forward in 2020.

## **Reserves Policy**

It is the policy of the PCC to try to maintain a balance on unrestricted funds that equates to at least six months' general running costs together with six months' salary costs. The policy is to be reviewed every year.

## **Parochial fees**

These fees were reviewed in November. Slight amendments were made to choir fees, bell ringing fees, vergers fees and organist and Baptism organist fees. These fees will be reviewed in November 2021.

## **Volunteers**

The PCC would like to thank all the volunteers who work so hard to make our churches the lively and vibrant communities which they are. In particular, we want to mention our churchwardens, treasurer and secretary as well as our vergers and benefice administrator.

There is a large team of volunteers who plan, prepare and run the St Kyneburgha festival. The PCC would like to thank all those involved in planning this special event which is so important to our community. Unfortunately, for the first time in 23 years, July 2020's festival has had to be cancelled this year. It was unlikely that social-distancing guidelines advised by the government in response to the coronavirus outbreak could be adhered to and the community's health and safety could be put at risk. The committee is at present planning for the festival in 2021 with the hope that our wonderful community can come together again. The festival really does highlight how well our community can work together and how much everybody gains from coming together.

Since mid-March a team of volunteers has been working hard to help the church to continue to deliver its message and support the vulnerable during the coronavirus outbreak crisis.

## **Structure, Governance and Management**

The method of appointment of PCC members is set out in the Church Representation Rules.

The membership of the PCC consists of the Rector, Associate Priest, Churchwardens, and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services 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. The full PCC met six times during the year.



## **CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON PAROCHIAL CHURCH COUNCIL ANNUAL REPORT**

---

### **Structure, Governance and Management (continued)**

As there are so many church buildings within the parish the PCC has delegated responsibility for matters relating to St Remigius Church, Water Newton and St. John the Baptist Church, Stibbington to a District Church Council whose terms of reference are set out in the Parish Constitution.

The AGM has had to be postponed for the time being due to the coronavirus crisis.

### **Administrative Information**

Castor Parish is part of the Diocese of Peterborough within the Church of England. The correspondence address is Benefice Office, The Cedar Centre, Church Walk, Castor, PE5 7AX. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity currently excepted from registration with the Charity Commission.

PCC members who have served at any time since the last Annual Meeting until we will be able to re-elect new members when social distancing guidelines allow are:

#### **Ex Officio members:**

Rector	David Ridgeway
Two Church Wardens - Elected each year	Sarah Spencer Simon Woolley
St. John the Baptist Upton Deputy Wardens - Elected each year	Lyn Bell Claire Harris
St. John the Baptist Stibbington Deputy Wardens - Elected each year	Carol Lindsay Richard Winfrey
St. Remigius Water Newton Deputy Wardens - Elected each year	Tony Capon
Deanery Synod Members	Gill Slidell Chris Murrell

#### **Elected members:**

Due for re-election 2020	Amanda Millen Elizabeth Brown Joan Pickett William Baxter
Due for re-election in 2021	Lisa Hynes Jay Winfrey Anne Perkins Peter Thompson
Due for re-election 2022	Steve Grys David Edwards Daniel Fitzjohn Jo Morris



## CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON PAROCHIAL CHURCH COUNCIL ANNUAL REPORT

---


### Coronavirus Crisis

During March the country was asked to adhere to strict social distancing guidelines and to stay at home in response to the coronavirus outbreak. This meant that huge changes had to be made to the way the church runs. Firstly, a new regime for Holy Communion was introduced as well as temporary rules for hygiene within church and our buildings. Unfortunately, the government ordered the closures of all churches around mid-March. The first weekend of this was the weekend of Mother's Day which meant our usual Mother's Day service could not go ahead. Our large team of volunteers quickly got onto the task of delivering a pansy and a prayer card to all of the mother's in our community. Although people were more isolated, they were not alone. Fr David recorded a sermon from within the church which was broadcast on You Tube for people to watch at home so worship could still take place, albeit in a very different way which we are used to. Soon after we had to postpone our upcoming PCC meeting and AGM.

We are lucky to be part of such a close-knit community and we have been working hard to keep people close, while staying at a distance. We have been able to help people to worship and pray at home and with their families. Social media and the internet have helped enormously with this. We have been able to stay in touch with our congregations and parishioners in this way. There has been a weekly e-newsletter which contains a link to an online video reflection and also to many other online prayer and worship resources. The congregation have been able to watch services on our You Tube channel led by father David with contributions from our organist Will and our choirmaster Ollie as well as prayers read by our congregation. Father Ray Hemingray has been holding evening prayer services via Zoom and sharing his Thought of the day on Sundays on our Facebook page. Children's church continues to support our families by providing activities on Facebook and our S.K.Y youth group have also been able to meet weekly via Zoom and continue to enjoy each other's company during these tricky times.

We are still collecting for the Peterborough Food bank by asking for donations to be left in the church's porch. On the 24th April, as part of the regular "clap for carers" Thursday, we arranged for St Kyneburgha to be lit up blue to pay tribute to the brilliant work of our key workers who have helped to keep our country running. So, during these recent and unprecedented times we are continuing to support our congregation, our community and the wider community in many ways.

Approved by the PCC on 17/9/20 and signed on their behalf by the Fr David Ridgeway PCC Chairman



## **Independent Examiner's Report to the Members of Castor With Upton, Stibbington and Water Newton Parochial Church Council**

---

I report on the financial statements of the PCC for the year ended 31 December 2019, which are set out on pages 9 to 16.

### **Respective Responsibilities of Members and Examiner**

As members of the PCC you are responsible for the preparation of the financial statements. The members 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 needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- To state whether any particular matters have come to my attention.

### **Basis of Independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting record as kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any usual 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 no opinion is given as to whether the accounts show 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 matter has come to my attention:

1. which gives me reasonable cause to believe that any 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 comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*P. J. Lawson*

*24 September 2020*

**P J Lawson FCA**  
Chartered Accountant  
36 Tyndall Court  
Commerce Road  
Lynchwood  
Peterborough  
PE2 6LR

**CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON PAROCHIAL CHURCH COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
<b>INCOME FROM:</b>					
Donations and legacies	2(a)	70,016	19,092	89,108	64,647
Other trading activities	2(b)	36,674	-	36,674	48,413
Income from investments	2(c)	521	-	521	427
Income from charitable activities	2(d)	-	10,105	10,105	9,990
Income from church activities	2(e)	<u>19,381</u>	<u>-</u>	<u>19,381</u>	<u>18,555</u>
<b>TOTAL INCOME</b>		<u>126,592</u>	<u>29,197</u>	<u>155,789</u>	<u>142,032</u>
<b>EXPENDITURE ON:</b>					
Church activities	3(a)	120,276	8,121	128,397	136,794
Fundraising costs	3(b)	<u>14,908</u>	<u>-</u>	<u>14,908</u>	<u>21,036</u>
<b>TOTAL EXPENDITURE</b>		<u>135,184</u>	<u>8,121</u>	<u>143,305</u>	<u>157,830</u>
<b>NET INCOME BEFORE TRANSFERS</b>		(8,592)	21,076	12,484	(15,798)
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>		(8,592)	21,076	12,484	(15,798)
<b>Total funds brought forward</b>		<u>131,182</u>	<u>243,747</u>	<u>374,929</u>	<u>390,727</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>122,590</u>	<u>264,823</u>	<u>387,413</u>	<u>374,929</u>

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

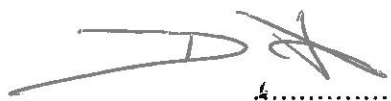
**CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON PAROCHIAL CHURCH COUNCIL**

**BALANCE SHEET  
AT 31 DECEMBER 2019**

	Note	2019 £	2019 £	2018 £
<b>Fixed assets</b>				
Tangible assets	6		288,827	288,827
<b>Current assets</b>				
Debtors	7	16,707		11,623
Cash at bank and in hand		<u>89,581</u>		<u>81,302</u>
		106,288		92,925
<b>Current liabilities</b>				
Creditors: amounts falling due within one year	8	<u>7,702</u>		<u>6,823</u>
<b>Net current assets</b>			<u>98,586</u>	<u>86,102</u>
<b>Net assets</b>	9		<u>387,413</u>	<u>374,929</u>
<b>Parish funds</b>				
Unrestricted funds	10		122,590	131,182
Restricted funds	10		<u>264,823</u>	<u>243,747</u>
<b>Total funds</b>			<u>387,413</u>	<u>374,929</u>

Approved by the PCC on 17/9/20 and signed on its behalf by:

  
.....  
Amanda Millen  
Treasurer

  
.....  
Fr David Ridgeway  
Rector

# CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2019

---

### 1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Church Accounting Regulations 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Church Accounting Regulations 2006 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The Financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

#### **Upton, Stibbington and Water Newton PCC**

In 2009 Upton Church joined with Castor Church and in 2015 Stibbington Church and Water Newton Church joined. The financial statements include all transactions relating to these churches since the date of the mergers.

#### **Funds**

*Restricted funds* represent (a) income from trusts or endowments which may be expended only on those restricted objects 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. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

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

#### **Income**

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

**CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**YEAR ENDED 31 DECEMBER 2019**

**1. ACCOUNTING POLICIES (CONTINUED)**

**Expenditure**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

**Fixed assets**

Fixed assets are stated at cost. The costs of minor additions or those costing below £1,000 are not capitalised.

No depreciation is provided on land and buildings as the residual value exceeds cost and any depreciation charge is deemed immaterial.

**2. INCOME ON:**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2019 £</b>	<b>Total 2018 £</b>
<b>2(a) DONATIONS AND LEGACIES</b>				
Collections	8,254	-	8,254	9,935
Donations	44,061	19,092	63,153	48,912
Grants	<u>17,701</u>	<u>-</u>	<u>17,701</u>	<u>5,800</u>
	<u>70,016</u>	<u>19,092</u>	<u>89,108</u>	<u>64,647</u>
<b>2(b) OTHER TRADING ACTIVITIES</b>				
Events - Summer Festival etc	28,930	-	28,930	39,394
Magazine sales and advertising	5,747	-	5,747	7,586
Sales of candles and postcards	<u>1,997</u>	<u>-</u>	<u>1,997</u>	<u>1,433</u>
	<u>36,674</u>	<u>-</u>	<u>36,674</u>	<u>48,413</u>
<b>2(c) INCOME FROM INVESTMENTS</b>				
Bank interest received	<u>521</u>	<u>-</u>	<u>521</u>	<u>427</u>
<b>2(d) INCOME FROM CHARITABLE ACTIVITIES</b>				
Cedar Centre	<u>-</u>	<u>10,105</u>	<u>10,105</u>	<u>9,990</u>
<b>2(e) INCOME FROM CHURCH ACTIVITIES</b>				
Wedding and funeral fees	9,364	-	9,364	10,926
Bells, organ and choir fees	<u>10,017</u>	<u>-</u>	<u>10,017</u>	<u>7,629</u>
	<u>19,381</u>	<u>-</u>	<u>19,381</u>	<u>18,555</u>

**CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**YEAR ENDED 31 DECEMBER 2019**

3.	EXPENDITURE ON:	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
3(a)	<b>Church Activities</b>				
	Charitable giving:				
	The Children's Society	298	-	298	272
	NSPCC	174	-	174	74
	Light project	150	-	150	255
	Mother of peace	600	-	600	515
	Nene Valley Care Trust	600	-	600	365
	Nakuru Children's Project	600	-	600	365
		2,422	-	2,422	1,846
	Diocesan Parish share	55,157	-	55,157	51,369
	Diocese fees	1,601	-	1,601	3,791
	Church running and maintenance	19,380	-	19,380	11,597
	Rector's expenses	7,630	-	7,630	6,645
	Sacristy and vestments	3,231	-	3,231	8,663
	Parish magazine costs	3,717	-	3,717	3,776
	Churchyard expenses	2,571	-	2,571	10,530
	Cedar Centre expenses	-	8,071	8,071	6,541
	Cedar Centre refurbishment	-	-	-	7,443
	School expenses	138	-	138	156
	Music expenses	1,132	-	1,132	1,745
	Bells, organ and choir expenses	10,017	-	10,017	7,629
	Youth worker	-	50	50	109
	Parish admin costs	9,735	-	9,735	9,735
	Professional fees	981	-	981	1,821
	Accountancy	1,380	-	1,380	1,446
	Guide books	510	-	510	1,530
	Bank charges	280	-	280	-
	Miscellaneous	394	-	394	422
		<u>120,276</u>	<u>8,121</u>	<u>128,397</u>	<u>136,794</u>
3(b)	<b>Fundraising costs</b>				
	Event expenses	<u>14,908</u>	<u>-</u>	<u>14,908</u>	<u>21,036</u>



**CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**YEAR ENDED 31 DECEMBER 2019**

---

**4. STAFF COSTS AND NUMBERS**

No staff are employed by the PCC.

**5. PAYMENTS TO PCC MEMBERS**

During the year payments were made to Jo Morris and Amanda Millen, PCC members, as remuneration for their roles. Reimbursement of PCC expenses were also made to these members.

**6. TANGIBLE FIXED ASSETS**

	<b>Land and Buildings £</b>
<b>Cost:</b>	
At 1 January 2019	288,827
Additions	<u>-</u>
At 31 December 2019	<u>288,827</u>
<b>Accumulated depreciation:</b>	
At 1 January 2019	-
Charge for the year	<u>-</u>
At 31 December 2019	<u>-</u>
<b>Net book value:</b>	
At 31 December 2019	<u>288,827</u>
At 1 January 2019	<u>288,827</u>

**CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**YEAR ENDED 31 DECEMBER 2019**

**7. DEBTORS:**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Tax recoverable	2,347	7,220
Other debtors and prepayments	<u>14,360</u>	<u>4,403</u>
Total	<u>16,707</u>	<u>11,623</u>
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>

**8. CREDITORS: Amounts falling due within one year**

Other creditors and accruals	<u>7,702</u>	<u>6,823</u>
------------------------------	--------------	--------------

**9. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Tangible fixed assets	76,123	212,704	288,827
Current assets	54,169	52,119	106,288
Current liabilities	<u>(7,702)</u>	<u>-</u>	<u>(7,702)</u>
Net assets at 31 December 2019	<u>122,590</u>	<u>264,823</u>	<u>387,413</u>

**10. MOVEMENT IN FUNDS**

	<b>1 January 2019 £</b>	<b>Income £</b>	<b>Funds Transfer/ Expenditure £</b>	<b>31 December 2019 £</b>
<b>Restricted funds:</b>				
Cedar Centre	234,513	10,105	(8,071)	236,547
Goodyer Grave	226	-	-	226
Youth worker	4,121	-	(50)	4,071
Youth Club	376	-	-	376
Special Projects	112	-	-	112
Stibbington Church restoration	3,000	-	-	3,000
Books Project	1,399	-	-	1,399
Choir stalls	<u>-</u>	<u>19,092</u>	<u>-</u>	<u>19,092</u>
Total restricted funds	<u>243,747</u>	<u>29,197</u>	<u>(8,121)</u>	<u>264,823</u>

**CASTOR WITH UPTON, STIBBINGTON AND WATER NEWTON PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**YEAR ENDED 31 DECEMBER 2019**

**10. MOVEMENT IN FUNDS (continued)**

	<b>1 January 2019 £</b>	<b>Incoming Resources £</b>	<b>Funds Transfer/ Outgoing Resources £</b>	<b>31 December 2019 £</b>
<b>Unrestricted funds:</b>				
General funds	127,182	126,592	(137,184)	116,590
Major repairs fund	<u>4,000</u>	<u>-</u>	<u>2,000</u>	<u>6,000</u>
Total unrestricted funds	<u>131,182</u>	<u>126,592</u>	<u>(135,184)</u>	<u>122,590</u>

**Purpose of restricted funds:**

**Cedar Centre:**

This is a fund to maintain and further develop the Cedar Centre to support the work of the Council.

**Goodyer Grave:**

This fund is for the maintenance of graves.

**Youth Worker:**

This fund is to cover the youth worker for 3 years.

**Books Project:**

During the previous year a donation was received from the publishers of 'The Five Parishes' and it was requested that the fund be used by the church on its own publications.

**Stibbington Church Restoration:**

During 2016 £3,000 was received from The Headley Trust towards the costs of restoration works to be undertaken at Stibbington Church.

**Choir stalls:**

During 2019 £19,092 was received towards the cost of replacing the choir stalls. The new stalls are to be installed in 2020.