

PAROCHIAL CHURCH COUNCIL OF ST. MARY'S WHITKIRK
(Registered Charity No. 1130280)

ANNUAL REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

Incumbent: The Reverend Matthew Peat

Address: Whitkirk Vicarage
386 Selby Road
Whitkirk
Leeds
LS15 0AA

Bank: Yorkshire Bank Plc
Crossgates Branch
10 Austhorpe Road
Leeds
LS15 8DL

Investment Managers: CCLA Investment Management Ltd
The CBF Church of England Funds
80 Cheapside
London
EC2V 6DZ

Independent Examiner: White Rose Accounting for Charities
Castlemere
Castle Lane
Penistone
S36 6AN

Aims and Purposes

St Mary's Church Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

As part of the Church of England, the Parish Church of St Mary's, Whitkirk aims to be a Christian presence in the community by proclaiming the good news of God's kingdom through;

- Prayer and worship
- Trusting in God: Father, Son and Holy Spirit
- Teaching, baptizing and nurturing in faith
- Fellowship and acts of loving service
- Stewardship and concern for justice

The PCC is also responsible for the maintenance of the fabric of the Grade I listed church building and the Church Hall.

Objectives and Activities

As a registered charity the PCC have taken note of the Charity Commission's guidance on public benefit, particularly the specific guidance in respect of the advancement of religion.

The PCC is committed to enabling as many people as possible to worship at the Church, and to become part of the life of the wider community. The PCC maintains an overview of worship within the parish and considers how the services meet the spiritual requirements of the differing groups in the area.

Our Vision Statement is;

'Where all find a welcome and are supported in their journey with Christ'
Regular Worship and Attendance Information

Each Sunday there is a Said Eucharist at 8.30am and a Sung Eucharist at 10.00am.

Once a month, Choral Evensong is held at 6.00pm.

There is a Said Eucharist each Wednesday and Friday morning.

Apart from Mondays and Friday evenings the church is open for the daily offices of Morning & Evening prayer.

The sacrament of Holy Baptism is administered once a month, except in Lent and Advent, usually at a separate service at 12.00pm

On a monthly basis we continue to have a Play and Praise service for parents with pre-school children.

Messy Church, aimed at the needs of families with young children, continues to see regular attendances. Sessions are held in the afternoon of every 2nd Sunday in the month. It begins in the Hall with refreshments, a talk and activities and continues in the church with a brief act of worship including a song and prayer.

At present St Mary's has 225 persons registered on the Electoral Roll, and an average weekly attendance at the main Sunday services of 141.

In addition to Baptism, we welcome many couples for their wedding at St. Mary's. Funerals are also an important part of our work in the community and these take place either in the church or in one of the local crematorium.

The church maintains an open graveyard in which all residents of the parish have a right under law to be buried and, although now closed to new full graves, re-openings of existing plots and plots for the burial of cremated remains are available.

In 2016 we celebrated 28 baptisms, 11 weddings and held 23 funerals in church with a further 18 taken at crematoria. There were 5 burials and 34 burials of cremated remains.

Memorial Services are held twice a year to which recently bereaved families are personally invited.

The Church and Church Hall

The current church building is a Grade I listed structure and is predominantly from the 14th and 15th Centuries, although there is evidence of earlier structures dating back to pre-conquest times.

The Church Hall is used by a number of groups in the local community, including a Guiding unit, the Silver Lining Luncheon Club, Whitkirk Arts Guild and several weight and health groups.

As well as monthly coffee mornings, Country Dancing sessions are held regularly, and cater mainly for the older members of the community. The Hall is also let out for private functions for all ages.

Financial Review

The financial situation remains reasonably stable year on year, and in 2016 unrestricted income rose by 1.6%, and unrestricted expenditure by 1.1%. After meeting the running costs of the church and hall the PCC were again unable to meet the full Parish Share requested by the Diocese, but did increase our contribution by £6,000 over the previous year.

In November 2016 the church heating suffered a catastrophic failure when underfloor pipework sprang a large leak. The work to locate the leak and repair the system took some 3 weeks, and some services had to be held in the Hall. This work cost just under £8,000, it being met with monies from the Legacy Fund.

Reserves Policy

It is PCC policy to maintain where possible a balance of unrestricted funds current assets equivalent to three months of unrestricted running costs of £18,000, excluding Parish Share. This is to cover any unexpected reduction in income or emergency situations that may arise. The year-end balance of £10,128 of unrestricted funds (not including designated funds) did not meet this target.

The balance of £162,840 in the designated Property is held to be used towards a major redevelopment of the Church Hall.

The balance in the Legacy Fund of £74,789 is designated for projects outside the general running costs of the church, with £50,000 to be used to promote growth over the coming years.

Volunteers

St Mary's is only able to provide the range of services and activities that makes up the vibrant church community because of the many volunteers who give freely of their time and skills. Teams of volunteers are engaged in all aspects of work, church services, pastoral care, cleaning of the church, church flowers, maintenance of the Church and Church Hall, tidying the graveyard and cemetery, organizing events, bar staff, magazine production, and secretarial services. It would be unfair to recognize any individuals by name, but the PCC would like to thank all the volunteers for their tireless endeavours.

Structure, Governance and Management

St Mary's Church is situated on Selby Road, Whitkirk, Leeds. It is part of the Diocese of West Yorkshire & the Dales within the Church of England. The correspondence address is Whitkirk Vicarage, 386 Selby Road, Whitkirk, Leeds LS15 0AA.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission (Registered No. 1130280)

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including decisions on how the funds are to be spent.

During the year the following served as members of the PCC:

Incumbent: The Reverend Matthew Peat (Chair)

Assistant Curate: The Reverend Alison Battye (From July 2016)

Reader: Lynne Pickersgill

Churchwardens: Shelagh Freer (Vice Chair)
 David Scholey (Vice Chair)

Representatives on the Deanery Synod:
 Ken Iles
 Ron Grubb
 Alistair Hezel

Elected Members:

Ann Major (To May 2016)
Joan Williams
David Temple (To 19/04/16)
Luke Milner (To 19/04/16)
Janet Lawson (To 19/04/16)
Maurice Pethrick (To 28/04/16)
Katie Finn
Tony Bond
Tracy Manley
Judith Grubb
Jean Parker
Lesley Hughes (Treasurer)
Trevor Sirrell (PCC Secretary)
Janet Blenkinsop (From 19/04/16)
Ann Rhodes (From 15/05/16)
Kathryn Milner (From 15/05/16)
Melvin Herring (From 15/05/16)

The PCC met on 10 occasions during the year including 3 Extraordinary meetings. The average attendance at meetings was 73%.

The Parochial Church Council has the important role of oversight of the life of the whole parish though much work takes place through sub committees. This Annual Report provides a valuable opportunity to look back with thanksgiving and forward with hope as we draw together the different strands of our life together.

Over the last year, we have, as ever seen change and there is much to encourage us as we look to the future. That encouragement is made visible in our buildings, not least through the relighting of the church which was completed over the summer and has considerably enhanced the building as a place for worship, as well as reducing maintenance and energy costs.

We also continue to look forward to the redevelopment of the hall which is an ongoing project. Please see the individual report for further information. However, there are always challenges in any year and unfortunately we needed to worship in our Church Hall for several weeks in November due to a burst water pipe, once found the pipe was repaired.

Whilst the Buildings, Facilities and Finance Team have taken responsibility for keeping these two important items moving forward on a day to day basis. The PCC have exercised their responsibility for oversight by firstly supporting the proposed work for the relighting of the church. They have also appointed an architect for the redevelopment of the hall, working with him and his team as they have brought ideas and suggestions.

At the request of the priest in charge the PCC discussed changing our policy regarding Communion before Confirmation and after a period of discernment, voted decisively in favour of the change, it will be implemented from Easter Day 2017

We were delighted to welcome our new Assistant Curate, The Reverend Alison Battye after her ordination as deacon in June. She has quickly settled into life in the parish, bringing her own particular skills and insight. We are thankful she is here.

The PCC have exercised their responsibility for oversight by firstly supporting the proposed work for the relighting of the church. They have also appointed an architect for the redevelopment of the hall, working with him and his team as they have brought ideas and suggestions.

Looking back over the last year, we can see that some of the targets set then have been met and some have not, this reflects the changing context within which we are working, broadly speaking though these targets serve as a helpful benchmark to help us see where we have been and where we are going.

Looking to the future we are hoping to work with The Venerable Paul Hooper, the recently retired Archdeacon of Leeds as we shape our vision for the coming years.

Buildings, Facilities and Finance

Mission Statement: To ensure what we provide warm, accessible and welcoming buildings that reflect the welcome we receive from Christ.

Specific Targets 2015/16 continued into 2016/17

- Plans for the Hall redevelopment
- Re-Lighting the Church
- Quinquennial Planning

The Installation of the New Church Lighting completed last year has considerably enhanced the church building as a place for worship.

Bells

After a request from a wedding couple, an electronic bell system was installed in the church tower. This has proved popular with wedding couples and will remain in place. Following a visit from Taylors of Loughborough, who have encouraged us to restore the existing bells, we hope that this will be achievable and funded from various legacies that we have received recently.

Hall Redevelopment Team

The Hall Redevelopment Team have worked to take this project forward. Once the PCC had appointed an architect the team worked with them to fashion a design. This design, though desirable has proved costly, in excess of £1million. The PCC appointed a fundraiser to help raise the additional funds needed to complete the project. In working with him it became clear that given our location and the lack deprivation in our parish it would be impossible to raise the money from additional sources to complete the first plans. Therefore the team has revised the plans to incorporate many of the needs identified at the beginning of the process, and making the project more modest and achievable.

Re-Lighting the Church

The new lighting system was installed in the Spring of 2016. Once the settings were finalized the system considerably enhances the building, creating scenes appropriate for different acts of worship. In addition the ongoing running costs of the new system are considerably less than the previous one.

In addition to their specific targets for 2016/17 regarding the Hall redevelopment and the relighting of the church, the team have worked hard to ensure a smooth day to day running of the parish in regard to the necessary management of our facilities.

Specific Targets 2017/18

- Plans for the Hall redevelopment
- Quinquennial Planning
- The restoration of the Bells
- Refurbishment of Choir Lamps, including new fittings, lights and shades

Community Life

Mission Statement: To build enriching relationships across our church and parish.

Specific Targets 2016/17

- Continued growth and development of the social life.
- Monitoring the development of the companions.
- Creating a school/church calendar with events, assemblies, church visits, school concerts.
- 'Come and Sing' taster events for schools.

There are various strands to the work of this sub-committee.

The **Social Events and Activities Team** has worked hard to plan and resource lots of different events through the year, from the Summer Garden Party to the Winter Fair; from pancake social nights to concerts. These events have been much appreciated by many.

The **Pastoral Care Team** has worked hard to ensure our commitment that every member of St. Mary's knows they are loved and cared for is fulfilled. The St. Mary's Companions are now well established and a much valued part of life in the parish.

The **School Engagement Team** is seeking to deepen our relationships with the schools in our parish. Following a meeting with Headteachers, a team was convened by our curate which has now planned and is beginning to deliver a series of assemblies in our school which celebrate the church year.

We also enjoyed a **Schools Heritage Day** in September, when Year 6 from each of our schools paid a visit to the church, with specially prepared stations for them to visit.

Schools also used St. Mary's as the venue to host some of their Christmas Services/Nativities.

A **Choir Taster Morning** took place and though only a few children attended, one of them is now a regular member of the choir.

The **Child Protection and Safeguarding Team** work hard to ensure adherence to policy and training where appropriate. At every PCC issues on these matters can be raised if necessary. This Team has the responsibility, where necessary, of providing solutions to some of the challenges which we have to meet.

Specific Targets 2017/18

- Further Establish and Monitor work with our Schools including the Schools Heritage Day
- A further Choir Taster Morning
- Ensure proper compliance with our Safeguarding Policy
- Continued growth and development of events to bring different strands of the parish together

Growth

Mission Statement: To grow the body of Christ at St. Mary's

Specific Targets 2015/16

- Development of website and social media
- Marriage preparation Day and follow up
- Easter Activity Day
- Development of Messy Church+
- Growing the Church Younger

Some continued into 2016/17 with the addition of a several more targets

- Time and Talent challenge 'Let it be according to your word'
- Baptism Card and Follow up (Baptingle)
- Establish regular pattern for TGIF

Again this subcommittee has a number of strands, each of which meets according to need.

The **Giving Team** has met to review giving and consider how to continue to change our giving culture, we launched 'Pledge a Pound' on our Annual Review of Giving Sunday in September. It has begun to address the issue of participation across the parish and to grow new leaders. Though more work needs to be done here to unlock the potential of the many rather than depend on the few.

The **Mission 2018 Team** has not yet met, though there have been various preliminary discussions and ideas. The planned date of the mission has now altered slightly to Autumn 2018 to allow for the redevelopment of the Hall.

The **Messy Church Planning Team** has met regularly to plan the activities of the forthcoming gatherings. It has helped broaden the leadership and share the burden of planning and leading.

The **Baptism and Wedding Preparation Team** has worked hard to try and make the most of the opportunities these services can provide.

- Baptism - we planned a Baptingle Service, unfortunately the response was rather disappointing there is need for more work here.
- Weddings - New greetings cards have been designed, printed and distributed both at the wedding and then on the First Anniversary, when we invite them to church and include them in our prayers.

The annual 'Wedding Couple' get together at the beginning of the year is proving a great success giving a chance for information to be shared and for people to get to know each other.

The **Communication Team** has met regularly, often over the telephone. St. Mary's website has been enhanced and developed. The Facebook and Twitter pages are regularly updated and the text reminder service for Messy Church and Play 'n' Praise is now up and running.

The **Growing the Church Younger Team** has instigated the idea of TGiF (Thank God its Friday). This has met three times over the last year in the Brown Cow and is simply intended as a way to bring people together in an informal and friendly environment.

The **Activity Day Planning Team** has planned and hosted a couple of successful days in which parents and their children have been invited to our hall to share in an afternoon of activities and worship based around a theme. More of these are planned for the coming year.

Specific Targets 2017/18

- Planning for Mission 2018
- Continued development of Website and Digital Presence
- Good Friday Activity Day
- Giving Campaign Reminder
- Time and Talent Challenge – ‘Let it be with me according to your word.’
- Design and distribute, in co-operation with the Mothers Union new St. Mary’s Baptism Cards

Worship and Spiritual Life

Mission Statement: To offer, worship, teaching, prayer and opportunity for spiritual growth that reflects our diversity and offers something for everyone.

Communion before Confirmation

This important decision has led to an increased need for nurture in the parish. Much thought and care has been given to managing this change and resources will be available for all. In addition on Saturday’s in May each year there will be a course offered entitled ‘Draw near with faith’ based on a previous Lent Course that will enable people of all ages to deepen their faith, as they learn more about the Eucharist.

Nurture

We have invested time in striving to be a church community in which nurture is at the heart of our life.

In the last year a new initiative **Faithbook** started in the Brown Cow Public House. It is a four week course which assumes little or no knowledge of the Christian Faith for those whom come along. It is offered to all, publicized widely and intended to be a place where people can receive some teaching but also both share in discussion with others and ask questions as they arise. Those to be married are encouraged to come along, as well as those attending our baptism services. This four week course will run every March and September. It is hoped that Bishop Nick will join us at one of these sessions sometime soon.

To complement Faithbook, we also offer **Pilgrim** a course authorized by the Church of England. This course is modular and intends to deepen the participant’s faith through learning from professionally produced booklets, led input and discussion. The modules cover a range of subjects; The Beatitudes, The Ten Commandments; The Eucharist for example. We have two groups running (one clerically led, one lay) at the moment and a third group will start after Easter. We hope that leaders will emerge and that all members of the church will at some point have taken the opportunity to grow in the faith.

FISH

Planning for a new group for young people (School Years 4 to 9) led by young people, under the supervision of our curate Alison to provide an opportunity to have fun, explore the faith and pray together. They shall meet twice a month and one of those gatherings will involve a Eucharist.

Lent Courses

A Lent Course on prayer was delivered. It took place on Wednesday mornings and Tuesday nights the latter followed by Compline by Candlelight

Compline by Candlelight has since its introduction become a treasured part of our worshipping life, offering something different and much appreciated.

Specific Targets 2017/18

- Maintain and develop present pattern for the delivery of nurture, adapting and changing where necessary.
- Continue to develop FISH as an important resource for our young people.
- Establish a Young Peoples Eucharistic Community, led by them entitled 'The Meeting Place'
- Plan for an Annual Celebration of Faith around Ascension when one of our Bishops will come and those who have participated in any kind of nurture will be invited to come and affirm their journey of faith. It will also be a time when those being prepared for Confirmation in the Church of England can be Confirmed.
- Implement the New Policy and Teaching as a consequence of Communion before Confirmation including planning for an Annual Confirmation and Celebration of Faith Service around Ascensiontide (see above)

On behalf of the PCC

Reverend Matthew Peat (Chair)

Date: 12th March 2017

REPORT OF THE EXAMINER TO THE TRUSTEES OF PAROCHIAL CHURCH COUNCIL OF ST. MARY'S WHITKIRK

I report on the accounts of the company for the year ended 31 December 2016, which are set out on pages 12 to 22

Respective responsibilities of trustees and examiner.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees 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. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 Commission under section 145(5)(b) of the 2011 Act; and
- to state whether 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 records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

- (1) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Craig Williamson

White Rose Accounting for Charities, Castlemere, Castle Lane, Penistone S36 6AN

Dated:

St Mary's Church Whitkirk
Statement of Financial Activities
For the period from 01 January 2016 to 31 December 2016

	Note	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources							
Incoming resources from generated funds	2(a)						
Voluntary income		94,199	54,748	9,621	—	158,568	148,291
Activities for generating funds		46,393	—	14	—	46,407	42,937
Investment income		—	4,407	14	—	4,421	3,113
Incoming resources from charitable activities	2(b)	13,618	—	222	—	13,840	15,160
Other incoming resources	2(c)	323	—	23	—	346	1,069
Total incoming resources		154,533	59,155	9,895	—	223,582	210,569
Resources used							
Costs of generating funds	3(b)						
Costs of generating voluntary income		249	—	—	—	249	216
Fundraising trading: cost of goods sold and other costs		16,825	—	—	—	16,825	14,380
Charitable activities	3(a)	139,291	27,487	26,487	—	193,265	148,949
Governance costs	3(c)	350	—	—	—	350	360
Other resources used	3(d)	276	—	—	—	276	275
Total resources used		156,991	27,487	26,487	—	210,964	164,180
Net income / (expenditure) resources before transfer		(2,458)	31,668	(16,592)	—	12,618	46,389
Transfers							
Gross transfers between funds - in	3(e)	—	—	609	—	609	98,229
Gross transfers between funds - out		—	—	—	(609)	(609)	(98,229)
Other recognised gains / losses							
Gains / losses on investment assets	5(b)	—	(1,672)	—	21	(1,651)	4,270
Net movement in funds		(2,458)	29,996	(15,983)	(588)	10,968	50,659
Reconciliation of funds							
Total funds brought forward		285,300	212,991	28,156	799	527,246	476,587
Total funds carried forward		282,843	242,988	12,173	211	538,214	527,246

St Mary's Church Whitkirk

Balance sheet As at: 31 December 2016

		As at 31/12/2016	As at 31/12/2015
	Note	£	£
Fixed assets			
Tangible assets	5(a)	275,431	275,862
Investments	5(b)	53,484	55,135
		<hr/>	<hr/>
		328,915	330,997
		<hr/>	<hr/>
Current assets			
Stocks and work in progress		3,682	3,966
Debtors	6	6,824	6,081
Cash at bank and in hand		208,976	189,661
		<hr/>	<hr/>
		219,482	199,708
		<hr/>	<hr/>
Liabilities			
Creditors: Amounts falling due in one year	7	10,183	3,458
		<hr/>	<hr/>
Net current assets less current liabilities		209,299	196,250
		<hr/>	<hr/>
		<hr/>	<hr/>
Total assets less current liabilities		538,214	527,246
		<hr/>	<hr/>
		<hr/>	<hr/>
Total net assets less liabilities		538,214	527,246
		<hr/>	<hr/>
		<hr/>	<hr/>
<i>There may be minor discrepancies in the totals if the pence are not being shown</i>			

Approved by the Parochial Church Council on 12th March 2017 and signed on its behalf by:

Reverend Matthew Peat (Chair)

Lesley Hughes (Treasurer)

The notes on Pages 14 to 22 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2016

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice.

The financial statements have been prepared under the historical cost convention except for the valuation of land and buildings and investments shown at market value.

a) Funds

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.

The purpose of any restricted funds is noted in the accounts.

The accounts include 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 or those that are informal gatherings of church members.

b) Incoming resources

i) Voluntary income and capital sources

- Collections are recognised when received.
- Planned giving under Gift Aid is recognised only when received.
- Income tax recoverable on Gift Aid donations is recognised when receivable.
- Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.
- Sales of magazines are accounted for gross.

ii) Other income

- Rental income from the letting of PCC premises is accounted for when the rental is due.

iii) Income from investments

- Dividends are accounted for when due. Interest is accounted for on an accrued basis.
- Tax recoverable is recognised in the same accounting period.

iv) Gains and losses on investments

- Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December 2016.

c) Resources used

i) Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

ii) Activities directly relating to the work of the Church

Parish share is a request from the Diocesan Board of Finance for each parish to contribute a specific amount each year to help meet the Diocesan budget. If a parish is unable to meet the full amount requested then it is treated as Historic Share to be contributed in a later accounting year. The PCC has passed a resolution to the effect that its current financial situation is such that it cannot realistically have any intention of paying its historic share and therefore its value is not being shown as a creditor within the accounts. See Note 3(a).

d) Fixed Assets

i) Consecrated land and buildings and movable church furnishings

- Consecrated and beneficed property is excluded from the accounts by s.96(2)(c) of the Charities Act 1993.

- No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

ii) Other land and buildings

- Other land and buildings held on behalf of the PCC for its own purposes are included at the valuation as of 31 December 2007. No depreciation however is provided on freehold properties as in the opinion of the PCC neither their current value nor anticipated future value is less than their current value. Any expenditure on maintenance or improvement is written off as incurred.

iii) Other equipment

- Equipment is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired.

e) Investments

- Investments are valued at market value at 31 December 2016.

Current Assets

- Amounts owing to the PCC at 31 December 2016 in respect of fees, rents, income tax recoverable or other income are shown as debtors less provision for amounts that may prove uncollectable.

- Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank

- Cash at Bank and in Hand includes cash and bank current accounts.

St Mary's Church Whitkirk

Analysis of income and expenditure Selected period: 01 January 2015 to 31 December 2016

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Incoming resources						
2(a) Incoming resources from generated funds						
Tax efficient planned giving	55,918	—	—	—	55,918	58,233
Other planned giving	8,653	—	—	—	8,653	6,932
Loose plate Collections	12,097	—	—	—	12,097	12,375
Giving through church boxes	389	—	—	—	389	554
One-off donations	954	—	893	—	1,847	2,395
Specific Appeals	—	—	3,107	—	3,107	13,959
Flower Fund Income	—	—	740	—	740	756
Tax recoverable on Gift Aid	16,189	—	881	—	17,070	16,589
Legacies	—	54,748	—	—	54,748	36,500
One off Grants	—	—	4,000	—	4,000	—
Church Events	7,584	—	14	—	7,598	4,145
Ch hall lettings-fund raising	17,215	—	—	—	17,215	15,355
Magazine income - advertising	819	—	—	—	819	715
Bar Income	20,774	—	—	—	20,774	22,722
Dividends	—	3,022	—	—	3,022	3,022
Bank & building soc interest	—	1,385	14	—	1,391	91
Incoming resources from generated funds Totals	140,592	59,155	9,649	—	209,396	194,341
2(b) Incoming resources from charitable activities						
Wedding Fees	3,830	—	—	—	3,830	3,756
Funeral Fees	3,015	—	—	—	3,015	4,044
Churchyard Fees	5,300	—	—	—	5,300	5,495
Bookstall sales to promote obj	120	—	222	—	342	849
Parish magazine sales	1,354	—	—	—	1,354	1,017
Incoming resources from charitable activities Totals	13,618	—	222	—	13,840	15,160
2(c) Other incoming resources						
Other Funds Generated	323	—	23	—	346	1,069
Other incoming resources Totals	323	—	23	—	346	1,069
Incoming resources Grand totals	154,533	59,155	9,895	—	223,582	210,569

N.B. There may be minor discrepancies in the totals if the pence are not being shown

Resources used

3(b) Costs of generating funds

Costs of stewardship	249	—	—	—	249	216
Cost of church events	3,618	—	—	—	3,618	295
Bar Stock	12,834	—	—	—	12,834	13,028
Bar expenses	372	—	—	—	372	1,057

Costs of generating funds Totals

17,074	—	—	—	17,074	14,596
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3(a) Charitable activities

Charitable Grants	2,000	—	—	—	2,000	2,000
Parish share	90,000	—	—	—	90,000	84,000
Assistant staff costs	415	—	—	—	415	109
Organists Salary	3,600	—	—	—	3,600	2,400
Employers NIC contributions	—	—	—	—	—	50
Working expenses of incumbent	1,884	—	—	—	1,884	1,406
Vicarage expenses	10	—	—	—	10	248
Miscellaneous expenditure	308	—	20	—	328	1,915
Mission Expenses	—	732	70	—	802	206
Insurance	5,496	—	—	—	5,496	5,410
Church Music & Choir	99	—	1,343	—	1,442	1,240
Church maintenance	1,900	688	—	—	2,587	4,921
Upkeep of services	1,421	—	—	—	1,421	1,444
Flower Fund expenditure	—	—	583	—	583	731
Upkeep of churchyard	8,217	375	—	—	8,592	7,992
Administration	171	—	—	—	171	2,352
Performing Rights	891	—	—	—	891	519
Postage	162	—	—	—	162	105
Printing & Stationery	2,103	120	—	—	2,223	2,388
Health & Safety	636	—	—	—	636	2,649
Furniture Equipment	92	2,133	690	—	2,915	802
Depreciation	—	431	—	—	—	431
Church Gas & Electric	1,824	—	—	—	1,824	3,186
Hall Gas, Electricity & Water	5,341	—	—	—	5,341	4,674
Hall maintenance & cleaning	10,331	1,125	—	—	11,456	10,093
Waste Disposal	2,392	—	—	—	2,392	2,235
Church Major Works	—	13,673	23,780	—	37,453	—
Hall Major repairs	—	—	—	—	—	1,978
Hall Redevelopment	—	8,210	—	—	8,210	—
Other PCC property costs	—	—	—	—	—	2,449

Charitable activities Totals

139,291	27,487	26,487	—	193,265	148,949
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3(c) Governance costs

Audit or Independent Examination	350	—	—	—	—	350
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Governance costs Totals

350	—	—	—	350	360
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3(d) Other resources used

Hospitality Expenses	276	—	—	—	276	275
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Other resources used Totals

276	—	—	—	276	275
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Resources used Grand totals

156,991	27,487	26,487	—	210,964	164,180
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3(e) Transfers

The transfer of £609 from the Chancel Repair Fund refers to the closure of the endowment account balance being transferred to the restricted account.

4(a) STAFF COSTS	<u>2016</u>	<u>2015</u>
Wages	3,600	2,400
Employers NIC	-	50

During the year the PCC employed an organist for whom no social security costs were incurred. The Parochial Fees Order 2012 states that vergers, organists and choir are optional choices for those having occasional services. Therefore the PCC are acting as agents on behalf of other parties when providing such services, and the fees do not form part of the income or expenditure of the PCC as has been recorded in previous years.

4(b) PAYMENTS TO PCC MEMBERS

A close relative of one member of the PCC has the contract for grounds maintenance. This contract was held prior the person becoming a PCC Member. No other members of the PCC, or persons closely connected to them, received any payments from the funds of the PCC.

5. FIXED ASSETS

(a) Tangible

	Freehold Land & Buildings	Church Equipment	Hall Equipment	Total
ACTUAL/DEEMED COST				
At 1 January 2016	375,000	11,763	7,170	393,933
Disposal	100,000	-	-	-
Additions	-	-	-	-
Revaluation	-	-	-	-
At 31 December 2016	275,000	11,763	7,170	293,933
DEPRECIATION				
At 1 January 2016	-	10,902	7,170	18,072
Charge for the year	-	431	-	431
At 31 December 2016	-	11,333	7,170	18,503
Net book value at 31 December 2016	275,000	431	-	275,431
Net book value at 31 December 2015	275,000	861	-	275,862

5(b) Investments

	£
Market value at 1 January 2016	55,135
Disposals at carrying value	-
Purchases at cost	-
Revaluation gain/(loss)	(1,651)
Market value at 31 December 2016	53,484
Holdings at 31 December 2015	
CBF Property Fund	40,670.25 shares
CBF Investment Fund	14 shares

6. DEBTORS

	2016	2015
	£	£
Gift Aid receivable	2,861	1,467
Trade debtors	950	1,769
Prepayments	3,013	2,845
Total Debtors	6,824	6,081

7. LIABILITIES

Amounts falling due in one year		
Creditors for goods and services	9,393	1,512
Accruals	608	1,518
Agency collections	182	428
Total liabilities	10,183	3,458

8. FUNDS

Unrestricted, Designated, Restricted and Endowment Funds are defined as follows

Unrestricted Funds are funds given to the church on the general understanding that they will be used at the discretion of the PCC for furthering the mission and ministry of the church.

Designated Funds are funds set aside by the PCC for use in the future (for example, for future building repairs). The money is designated for these particular projects. Designated funds are still unrestricted and can be moved to other funds (re-designated) if the PCC so decides.

Restricted Funds are monies restricted by the donor because they were given for a particular purpose. An Endowment Fund is another form of restricted fund. It is either money that has been given to the church with the specific instruction that only the interest gained from the money can be spent on an asset (such as a house) or donated to be retained for continuing use by the church. The original money cannot normally be spent and must remain in the form of assets or investments, but not necessarily the same asset that was given.

At 31 December 2016 the restricted funds comprised the following funds;

Chancel Repair Fund

This was funded by an endowment consisting of a quantity of shares in a 7.75% Treasury Bond 2012/15, the interest from which is paid into a Deposit account. The bond matured in 2012 and the shares redeemed, with funds being paid into the deposit account, the funds of which are to be applied to repairs within the Chancel. This fund was established in 1976 by Trinity College, Cambridge in mitigation of their responsibility as Lay Rectors of the Church. The Diocesan Board of Finance act as Custodian Trustees.

Churchyard Fund

This is funded by an endowment consisting of a quantity of shares in the CBF Investment Fund, the dividends being paid into St Mary's current account. Established in 1959, the trust is to maintain the graves of Annie Christie and Henry Nelson and any surplus income used to keep the churchyard in good order. The Diocesan Board of Finance act as Custodian Trustees.

Fabric Fund

Incoming resources which are designated for the 'Fabric or Building Fund' are used for the repair and maintenance of the church or for capital projects. In an accounting period income in excess of expenditure is set against the designated expenses. Where in an accounting period income is in excess of expenditure the excess is carried forward to the next accounting period.

Flower Fund

Incoming resources which are designated for the "Flower Fund" are used to purchase flowers for church and other church functions. Where in an accounting period income is less than expenditure, flowers will be purchased from the general funds.

Floodlight Fund

Incoming resources which are restricted to the "Floodlight Fund" are used for the repair and maintenance of the plant and equipment which make up the floodlighting system. In an accounting period income in excess of expenditure is carried forward to the next accounting period. If in any accounting period income is less than expenditure, the PCC shall decide upon the level of support required.

Hall Loop fund

Incoming resources to be used for the installation and maintenance of an induction loop system in the Church Hall. In an accounting period income in excess of expenditure is carried forward to the next accounting period. If in any accounting period income is less than expenditure, the PCC shall decide upon the level of support required.

Organ Fund

Incoming resources are to be used for maintenance, refurbishment or towards the replacement of the church's pipe organ. In an accounting period income in excess of expenditure is carried forward to the next accounting period. Where in an accounting period income is less than expenditure, the PCC shall decide upon the level of support required.

Vestments Fund

Incoming resources are to be used for the repair or replacement of clerical vestments. In any accounting period income in excess of expenditure is carried forward to the next accounting period. Where in an accounting period income is less than expenditure, the PCC shall decide upon the level of support required.

Wreath Fund

This constitutes a grant from Leeds City Council for the provision of a wreath, to be laid at the War Memorial annually on Remembrance Sunday.

Youth Fund

Incoming resources are to be used for events and resources for children and young people. In any accounting period income in excess of expenditure is carried forward to the next accounting period. Where in an accounting period income is less than expenditure, the PCC shall decide upon the level of support required.

Doris Cook Fund

A bequest from the late Doris Cook. The funds to be used for any expenditure required on the interior of the church.

Church Lighting Fund

Incoming resources to be used for the updating of church lighting to a more energy efficient standard, with any excess funds to be used for its maintenance.

War Memorial Fund

Funds transferred from a closed branch of the Royal British Legion for the purposes of maintaining local war memorials. The Church's Lychgate is a War Memorial and the funds from this source have been used towards the cost of the recent refurbishment of the Lychgate.

Occasional Gifts

The PCC may from time to time receive gifts for specific purposes, the designation and timing of which will not warrant the creation of a separate fund for accounting purposes. These will be accounted for separately, and the incoming resources will be used for the purpose specified.

Purpose of designated funds:

The Reserve Fund is maintained in line with PCC Reserves Policy

The Property Fund is for the redevelopment of the Church Hall.

The Legacy Fund is for specific projects identified by the PCC and not to be used for general running costs.

Fund movement
01 January 2016 to 31 December 2016

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances carried forward
Unrestricted						
General fund	285,300	154,532	156,990	—	—	282,842
Sub-totals	285,300	154,532	156,990	—	—	282,842
Designated						
Legacies	38,331	55,009	18,551	—	—	74,789
PCC Property Projects	169,302	4,144	8,935	—	(1,671)	162,840
Reserve funds	5,358	—	—	—	—	5,358
Sub-totals	212,991	59,153	27,486	—	(1,671)	297,959
Restricted						
Church Lighting	17,037	7,813	23,780	—	—	1,070
Doris Cook Bequest	5,000	—	690	—	—	4,310
Lychgate	377	—	—	—	—	377
Church Music	350	126	224	—	—	252
Chancel Repair	1,693	—	—	—	—	1,693
Churchyard	10	6	—	—	—	16
Fabric Fund	762	277	—	—	—	1,039
Church Flowers	117	829	582	—	—	363
Remembrance	48	—	20	—	—	28
Sunday Wreaths						
Youth Fund	948	37	70	—	—	915
Organ Fund	1,439	454	1,118	—	—	776
Clerical Robes Fund	227	—	—	—	—	227
Floodlighting	477	345	—	—	—	822
Hall Loop System	277	—	—	—	—	277
Sub-totals	28,761	9,887	26,484	—	—	12,165
Endowment						
Churchyard	199	6	—	—	21	226
Sub-totals	199	6	—	—	21	226
Totals	527,246	223,582	210,964	—	(1,650)	538,214

9. ANALYSIS OF NET FUNDS	Unrestricted Designated £	Unrestricted General £	Restricted £	Endowment £	TOTAL 2016 £
Tangible fixed assets	431	275,000	-	-	275,431
Investment Assets	53,274	-	-	210	53,484
Current assets	196,445	10,128	13,333	-	219,906
Liabilities	(7,162)	(2,285)	(1,162)	-	(10,609)
	242,988	282,843	12,173	210	538,214

There may be minor discrepancies in the totals if the pence are not being shown

10. RISK ASSESSMENT

The PCC actively review the major risks which St Mary's faces on a regular basis and believe that maintaining the free reserves stated, combined with the review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The PCC have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

11. PUBLIC BENEFIT

The PCC acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. Details of how the St Mary's has achieved this are provided in the PCC's Annual Report. The PCC confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding the activities to be undertaken by St Mary's.