

# The Parish of S. Andrew, West Tarring

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## TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS

of the Parochial Church Council of

**SAINT ANDREW, WEST TARRING**

Registered Charity No. 1130723

For the year ended 31<sup>st</sup> December 2017

### CONTENTS

Page No.

2-6	Annual Report
7	Statement of Financial Activities
8	Balance Sheet
9-10	Fund Movement
11-13	Income and Expenditure
14-18	Notes to the accounts
19	Report of Independent Examiner

# Parochial Church Council of S. Andrew, West Tarring

## Annual Report 2017 - Administrative Information

The parish is a charity registered with the Charity Commission. Number 1130723.

The following served as members of the Parochial Church Council

**Priest in Charge:** Fr Mark Lyon

**Readers:** Mr Peter Atkins (until his death in March 2017)  
Mrs Brenda McCurdie

**Wardens:** Mrs Jane Wells  
Mr Graham Hill (until the APCM 2017)  
Mr Stephen Stripp (from the APCM 2017)

**Deanery Synod Representatives:**  
Brenda McCurdie, Hazel Whittaker & Frances Spencer

**Diocesan Synod Representative:**  
Harry Worsley (until his death in August 2017)

**Elected members:**  
Kathy Shuttleworth (Treasurer), Margaret Sturmey (Secretary), Jaqui Ball, Brenda Cox, Paul Halstead, Colin Mulholland, Richard Renson, Ros Bailey & Ann Pattern.

**Co-opted Members:** Fr Gordon & Robert Leng were co-opted on to the PCC.

## Structure, Governance and Management

Membership of the PCC is determined under the Church representation rules and consists of certain ex-officio members (the Incumbent, the Assistant Curate, Readers and representatives on Deanery and Diocesan Synods), members of the congregation on the Church electoral role (elected at the Annual Parochial Church Meeting) and appropriate co-opted members.

## Objectives and Activities

The primary objective of S. Andrew's PCC is the promotion of the Gospel of our Lord Jesus Christ, according to the doctrines and practices of the Church of England. The PCC has the responsibility of co-operating with the Priest-in-Charge in promoting in the parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. Volunteers play a significant part in all activities of the parish, especially in youth work, fund-raising and administration. Donations are made annually to local and national charities. Special collections occur at certain services, such as Remembrance Sunday and the Christmas Christingle service.



## Review of the Year

The Parish has been very active this past year. We welcomed to the PCC last April - Ann Patten, Ros Bailey, Jaqui Ball and Brenda Cox and to the Deanery Synod Hazel Whittaker, Brenda McCurdie and Frances Spencer.

There are currently 361 Parishioners on the Electoral Role. The full PCC met seven times throughout the year following a standard agenda and any sundry items. The clear structure of PCC Meetings, where the Chair of the Sub Committee reports back to the PCC, works very well and ensures the PCC meetings are more focused and do not run on for too long.

The PCC has the following Sub Committees: Finance (chaired by Kathy Shuttleworth), Buildings (Chaired by Stephen Stripp), Mission and Renewal (Chaired by Fr Mark Lyon) & Social & Fundraising (Chaired by Sue Worsley). The PCC has met seven times this year, with an additional meeting in the Rectory Garden when the Mission and Renewal Vision for the Parish was discussed. PCC members are allocated to Sub Committees, which co-opt additional members of the congregation with talents in that specific area

The Standing Committee who has full executive authority in between PCC Meetings met several times when a particular need arose.

Over the past year we have engaged fully with the Diocesan Strategy, the Year of the Bible and currently the Year of Prayer. We continue to use the Diocesan Lent Course as our material for Lenten Study.

As part of the ongoing desire of the PCC to see the use of our Church Building used in a variety of ways and contexts, it has seen an increasingly wide variety of activities, many of which are reported on elsewhere but included the magnificent flower festival at the beginning of June, the coffee mornings which have now become a regular feature, and the Open Day and Harvest Festival at the end of September/beginning of October. The Church was used as a polling station for the General Election in June and many voters stayed longer than they might have done to look at floral displays remaining from the flower festival. Indeed the Presiding Officer commented that rarely did they have such pleasant surroundings in which to work.

The piece of organ music commissioned by the PCC in memory of Richard Axtell and composed by Judith Weir, Master of the Queen's Music, received its world premiere as part of an organ recital on 17 June 2017. We were pleased to welcome Judith herself to S. Andrew's as well as the guest organist, Charles Harrison, from Chichester Cathedral together with an audience of over 70 people including Richard's family.

This year there was a musical theme for the Open Day and being graced with good weather on the day, we were able to facilitate escorted trips up the bell tower, to see the ringing chamber, the bells and the views from the top of the tower. Our thanks go to Liz McCarthy for her help with the planning, Brenda Cox for peals rung in the afternoon and for the use of the handbells which are surprisingly hard to ring consistently, to our new Director of Music, Michael Winter, for tours of the organ loft and community singing in the morning, and to Chris Green for an interesting display on the choral and musical history of the church.

The Church has continued to welcome and embrace the wider community for the occasional offices of Baptisms, Weddings and Funerals. The numbers of each Baptisms and Weddings have remained constant with previous years. As part of our mission to these 'Occasional Offices', several other events took place geared at these groups of people. The Mother's Union continue to assist Fr Mark in the Baptism process, with other volunteers from the wider Church family also now helping out as well.



The Sunday Adventurers, continue to join the congregation at Communion on Sunday mornings. This is an important aspect of the life of our community and the children and leaders feel very much part of the wider life of the worshipping community.

Christmas continued to see the Church being used by the local community, with the three schools, Oak Grove, Durrington High and Palatine all holding their annual Carol Services at the end of term. The Christmas services were still very well supported by the local community and are a major aspect of our mission to wider life of the community. The Crib service was again of particular interest, and discussions will need to be had, about the possibility of having more than one service due to the large number of people who are now attending.

S. Andrew's has maintained its strong ecumenical links in their "Churches Together in Worthing" Grouping, of the West Worthing Baptist Church, Emmanuel United Reformed Church and S. John the Divine, West Worthing sister Anglican Church. The clergy meet regularly for lunch and discuss wider community issues and co-working.

S. Andrew's has furthered its new grouping with S. Symphorian's, Durrington by attending special services and supporting each other at their respective Patronal Festivals. We have also started keeping the major weekday feasts together as part of the growing relationship between all three parishes. Fr Mark and Fr Ben continue to cover for each other as and when necessary and celebrate the Daily Offices together at least twice each week. An announcement was made in November 2017, that a curate would be joining the parishes of S. Andrew and S. Symphorian's, meaning closer ties will continue and the daily offices to be extended and shared more frequently.

An initial bid from the Strategic Development Fund of the Church of England, was put in during 2017, towards mission projects involving all three parishes. This has passed the initial funding stage and further development with this is ongoing with the Diocese and the wider Church of England.

We welcomed Mr Michael Winter as our new Director of Music in May 2017 and the position continued to have as part of its role, the job of attracting concerts and other events. This has begun to take shape and now a variety of concerts are being hosted as part of our outreach to the wider community.

During the year we lost a stalwart member of our committee and a Diocesan and Deanery Synod rep when Harry Worsley died in August. He is sorely missed by us all. This coming year, the PCC will be saying farewell to Paul Halstead who has served his three years' in office but we look forward to welcoming new members to the PCC and working towards exciting times at S Andrews.

Fr Mark, Jane, Steve, Margaret and Kathy, would personally like to say thank you to everyone for their support given to us all so freely over this past year.

## **Church Building and Fabric**

The Church building continues to be in a good state of repair however during the year a number of maintenance items have been attended to.

The church suffered from a number of incidents of vandalism over the past year. One gravestone was overturned, and there were two incidents of graffiti being drawn over the vestry walls. The graffiti was cleaned off and overpainted and additionally work was carried out to make access more difficult to try and prevent a recurrence. The majority of the cost was recovered by an insurance claim. The 19<sup>th</sup> Century gravestone was repaired at no cost to the church by the original installers.

Following the Asbestos Survey carried out at the beginning of last year, asbestos fibres found in the church boiler room have now been cleaned away, and the area is now certified as safe. The work has been added to the Asbestos Register for the church building.

During the annual servicing of the clock, it was found that one of the clock weights was seized. This has now been rectified, and an access hatch formed to enable better access to the weight shaft should there be a future need.

Repairs have been carried out to the exterior lighting. The fittings now use LED bulbs to reduce running costs, and lighting on all exterior fittings is now operational. A proposal is under consideration to add further exterior lighting over the East and West faces of the chancel to reduce the likelihood of further incidents of vandalism. Further interior improvements to the church wiring are under consideration.

Once again, the church spire has lost a number of shingles during high winds and steeplejacks have been employed to carry out repairs. Again, this has been the subject of an insurance claim.

General cleaning of the exterior ground level gutters is now being undertaken during the spring and autumn grounds tidying

## **Safeguarding**

The parish takes its responsibility for the Safeguarding of Children and Vulnerable Adults very seriously. The Parish adopts (as standard practice) the Chichester Diocesan Safeguarding Policy, and ensures all those who require DBS (Disclosure and Baring Service) checks to be carried out in line with that policy. With the new Diocesan wide training program (now in-line with national safeguarding training) all those who require specific safeguarding training have all attended the relevant courses. The Diocese have also created a new Online Safeguarding Toolkit (Safeguarding Quality Protects SQP), for which we are currently completing. Because of the huge amount of work this involves in a parish the size of S. Andrew's, the PCC approved Claire Martin, who comes with a range of professional qualifications in this field of work, to assist Frances Spencer and they are now jointly our Safeguarding Officers.



## Financial Review for the year ended 31st December 2017

During 2017 the total expenditure from the General Fund exceeded the total income by £22,114 but this was reduced by the appreciation in the value of investments of £5,846 resulting in a net deficit of £16,268.

During 2017 the total expenditure from Designated Funds exceeded total income by £48,642. This deficit is reduced by the appreciation of investments of £5,437 resulting in a net deficit of £43,205. This was mainly due to the major necessary repairs to the Old Palace roof costing £60,224. This was mainly financed by a net transfer of £39,314 from the General Fund account.

This results in an overall deficit across all funds of £43,330 for the year.

Total planned giving increased by £1,950 but there was a reduction in loose plate collections of £1,609. There were two legacies totalling £1,500.

General running expenses were kept at an acceptable level and the Parish Contribution was met in full.

## Overview and Outlook

The finances of the Church Council continue to be in a sound state. As a result of the Stewardship Campaign launched in the autumn of 2017, the level of giving during January and February 2018 indicates that a further £8,000 will be donated during the year.

Signed on behalf of the PCC



The Reverend Mark Lyon SSC  
Chairman

Date... 13<sup>th</sup> March 2018

# PAROCHIAL CHURCH COUNCIL OF S.ANDREW, WEST TARRING

## S. Andrew, West Tarring Parochial Church Council

### Statement of Financial Activities – Year ended 31<sup>st</sup> December 2017

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>						
Donations and legacies	£7,738	£632	£1,410	—	£9,780	£9,263
Income from charitable activities	£64,652	£450	£470	—	£65,572	£68,098
Other trading activities	£3,486	£17,749	—	—	£21,235	£17,721
Investments	£25,059	£22,850	£5,068	—	£52,978	£46,871
Other income	£5,131	£2,464	—	—	£7,596	£12,446
<b>Total income</b>	<b>£106,066</b>	<b>£44,146</b>	<b>£6,948</b>	<b>—</b>	<b>£157,160</b>	<b>£154,398</b>
<b>Expenditure on:</b>						
Raising funds	£2,163	£288	—	—	£2,451	£299
Expenditure on charitable activities	£123,137	£92,499	£3,350	—	£218,986	£200,870
Other expenditure	£2,880	—	—	—	£2,880	£2,400
<b>Total expenditure</b>	<b>£128,181</b>	<b>£92,788</b>	<b>£3,350</b>	<b>—</b>	<b>£224,318</b>	<b>£203,569</b>
Gains / losses on investment assets	£5,846	£5,437	£12,544	—	£23,827	£36,019
<b>Net income / (expenditure) resources before transfer</b>	<b>(£16,268)</b>	<b>(£43,205)</b>	<b>£16,143</b>	<b>—</b>	<b>(£43,330)</b>	<b>(£13,152)</b>
<b>Transfers</b>						
Gross transfers between funds - in	£15,090	£54,604	£1,490	—	£71,185	£18,614
Gross transfers between funds - out	(£56,095)	(£15,090)	—	—	(£71,185)	(£18,614)
<b>Other recognised gains / losses</b>						
<b>Net movement in funds</b>	<b>(£57,273)</b>	<b>(£3,690)</b>	<b>£17,633</b>	<b>—</b>	<b>(£43,330)</b>	<b>(£13,152)</b>
<b>Total funds brought forward</b>	<b>£149,306</b>	<b>£598,124</b>	<b>£174,023</b>	<b>—</b>	<b>£921,453</b>	<b>£934,605</b>
<b>Total funds carried forward</b>	<b>£92,033</b>	<b>£594,433</b>	<b>£191,656</b>	<b>—</b>	<b>£878,123</b>	<b>£921,453</b>

# S. Andrew, West Tarring Parochial Church Council

## Balance sheet as at 31<sup>st</sup> December 2017


	Total funds	Prior year funds
<b>Fixed assets</b>		
Heritage assets	£478,429	£478,429
Investments	£295,938	£360,509
	<b>£774,367</b>	<b>£838,938</b>
<b>Current assets</b>		
Stocks and work in progress	£307	£300
Debtors	£4,949	£10,772
Cash at bank and in hand	£101,068	£76,908
	<b>£106,324</b>	<b>£87,980</b>
<b>Liabilities</b>		
Creditors: Amounts falling due in one year	£2,568	£5,466
	<b>£2,568</b>	<b>£5,466</b>
<b>Net current assets less current liabilities</b>	<b>£103,756</b>	<b>£82,515</b>
<b>Total assets less current liabilities</b>	<b>£878,122</b>	<b>£921,453</b>
<b>Total net assets less liabilities</b>	<b>£878,122</b>	<b>£921,453</b>
<b>Represented by</b>		
<b>Unrestricted</b>		
General fund	£92,033	£149,306
<b>Designated</b>		
Belfry	£1,903	£1,603
Old Palace	£3,426	£8,239
Pat Baker Events Fund	£22,638	£22,779
Printing	£3,507	£3,507
New Projects Fund	£130	—
Sunday Adventurers	£845	£749
Tower Repairs	£3,752	£3,752
Youth Work Projects	£48,617	£45,492
Bookstall	£1,679	£1,566
Capital Reserve Fund	£445,000	£445,000
Church Repairs	£56,660	£59,210
Coppendale Bequest	—	—
Livewire	£320	£320
Minor improvements	£3,925	£3,925
Music Fund	£1,103	£1,053
Church Notice Board	£930	£930
<b>Restricted</b>		
Church Maintenance	£181,508	£163,896
Flowers	£1,317	£1,203
Hymn Books	£264	£264
Longmans Tombs & Windows	£2,492	£2,492
Organ Repair	£6,075	£5,755
Parish Office	—	£413
Richard Axtell Memorial Fund	—	—
Sound System	—	—
<b>Funds of the church</b>	<b>£878,122</b>	<b>£921,453</b>

Approved by the Parochial Church Council on 13<sup>th</sup> March 2018 and signed on its behalf by:

The Reverend Mark Lyon: Priest in Charge



Kathleen Shuttleworth: Hon. Treasurer



The notes on pages 10-14 form an integral part of these accounts



## S. Andrew, West Tarring Parochial Church Council

### Fund movement by type – Year ended 31<sup>st</sup> December 2017

		Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
<b>Belfry - Belfry</b>							
Designated		£1,603	£300	—	—	—	£1,903
Sub-total for Belfry		£1,603	£300	—	—	—	£1,903
<b>Books - Bookstall</b>							
Designated		£1,566	£401	£288	—	—	£1,679
Sub-total for Books		£1,566	£401	£288	—	—	£1,679
<b>CapReserve - Capital Reserve Fund</b>							
Designated		£445,000	—	—	—	—	£445,000
Sub-total for CapReserve		£445,000	—	—	—	—	£445,000
<b>ChMaint - Church Maintenance</b>							
Restricted		£163,896	£5,068	—	—	£12,544	£181,508
Sub-total for ChMaint		£163,896	£5,068	—	—	£12,544	£181,508
<b>ChRepairs - Church Repairs</b>							
Designated		£59,210	£2,290	£8,489	—	£3,649	£56,660
Sub-total for ChRepairs		£59,210	£2,290	£8,489	—	£3,649	£56,660
<b>Coppendale - Coppendale Bequest</b>							
Designated		—	—	—	—	—	—
Sub-total for Coppendale		—	—	—	—	—	—
<b>Flowers - Flowers</b>							
Restricted		£1,203	£1,560	£2,937	£1,490	—	£1,317
Sub-total for Flowers		£1,203	£1,560	£2,937	£1,490	—	£1,317
<b>Hymns - Hymn Books</b>							
Restricted		£264	—	—	—	—	£264
Sub-total for Hymns		£264	—	—	—	—	£264
<b>Livewire - Livewire</b>							
Designated		£320	—	—	—	—	£320
Sub-total for Livewire		£320	—	—	—	—	£320
<b>Longmans - Longmans Tombs &amp; Win</b>							
Restricted		£2,492	—	—	—	—	£2,492
Sub-total for Longmans		£2,492	—	—	—	—	£2,492
<b>MinImps - Minor improvements</b>							
Designated		£3,925	—	—	—	—	£3,925
Sub-total for MinImps		£3,925	—	—	—	—	£3,925
<b>Music - Music Fund</b>							
Designated		£1,053	£50	—	—	—	£1,103
Sub-total for Music		£1,053	£50	—	—	—	£1,103
<b>NoticeBd - Church Notice Board</b>							
Designated		£930	—	—	—	—	£930
Sub-total for NoticeBd		£930	—	—	—	—	£930
<b>OPalace - Old Palace</b>							
Designated		£8,239	£27,691	£71,818	£39,314	—	£3,426
Sub-total for OPalace		£8,239	£27,691	£71,818	£39,314	—	£3,426
<b>OrganRep - Organ Repair</b>							
Restricted		£5,755	£320	—	—	—	£6,075
Sub-total for OrganRep		£5,755	£320	—	—	—	£6,075
<b>PBEvents - Pat Baker Events Fun</b>							
Designated		£22,779	£1,626	£3,555	—	£1,788	£22,638
Sub-total for PBEvents		£22,779	£1,626	£3,555	—	£1,788	£22,638
<b>ParOffice - Parish Office</b>							
Restricted		£413	—	£413	—	—	—
Sub-total for ParOffice		£413	—	£413	—	—	—

<b>Print - Printing</b>						
Designated	£3,507	—	—	—	—	£3,507
Sub-total for Print	£3,507	—	—	—	—	£3,507
<b>Projects - New Projects Fund</b>						
Designated	—	£130	—	—	—	£130
Sub-total for Projects	—	£130	—	—	—	£130
<b>RAxtellFd - Richard Axtell Memor</b>						
Restricted	—	—	—	—	—	—
Sub-total for RAxtellFd	—	—	—	—	—	—
<b>SAdventure - Sunday Adventurers</b>						
Designated	£749	£332	£437	£200	—	£845
Sub-total for SAdventure	£749	£332	£437	£200	—	£845
<b>Sound - Sound System</b>						
Restricted	—	—	—	—	—	—
Sub-total for Sound	—	—	—	—	—	—
<b>TowerRep - Tower Repairs</b>						
Designated	£3,752	—	—	—	—	£3,752
Sub-total for TowerRep	£3,752	—	—	—	—	£3,752
<b>Youthwork - Youth Work Projects</b>						
Designated	£45,492	£11,326	£8,200	—	—	£48,617
Sub-total for Youthwork	£45,492	£11,326	£8,200	—	—	£48,617
<b>General - General fund</b>						
Unrestricted	£149,306	£106,066	£128,181	(£41,005)	£5,846	£92,033
Sub-total for General	£149,306	£106,066	£128,181	(£41,005)	£5,846	£92,033
Grand total	£921,453	£157,160	£224,318	—	£23,827	£878,123



## S. Andrew, West Tarring Parochial Church Council

### Analysis of income and expenditure – Year ended 31<sup>st</sup> December 2017

#### Donations and legacies

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
Regular gift days	—	—	—	—	—	£1,110
Giving through church boxes	£409	—	—	—	£409	£157
Donations appeals etc	£4,812	£632	£1,410	—	£6,854	£2,596
Legacies	£1,500	—	—	—	£1,500	£5,000
Other funds generated	£1,017	—	—	—	£1,017	£400
Total	£7,738	£632	£1,410	—	£9,780	£9,263

#### Income from charitable activities

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
Gift Aid - Bank	£10,653	—	—	—	£10,653	£2,801
Gift Aid - Envelopes	£17,654	—	—	—	£17,654	£6,959
Other planned giving	—	—	—	—	—	£24,181
Parish Giving Scheme	£11,798	—	—	—	£11,798	£4,213
Loose plate collections	£10,555	£150	—	—	£10,704	£12,313
Tax recoverable on Gift Aid	£8,237	—	—	—	£8,237	£9,216
Fees for weddings and funerals	£5,755	£300	£470	—	£6,525	£7,945
Church hall lettings - objectives	—	—	—	—	—	£470
Total	£64,652	£450	£470	—	£65,572	£68,098

#### Other trading activities

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
Tarring Market	—	£4,476	—	—	£4,476	£4,145
Social Activities	£1,518	—	—	—	£1,518	£1,680
Concerts & Musical Events	—	£300	—	—	£300	—
Bookstall sales - fund raising	—	£401	—	—	£401	£558
Church hall lettings - fund raising	—	£12,572	—	—	£12,572	£9,874
Magazine income - advertising	£970	—	—	—	£970	£319
Parish magazine sales	£998	—	—	—	£998	£1,146
Total	£3,486	£17,749	—	—	£21,235	£17,721

#### Investments

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
Dividends	£6,601	£2,388	£5,068	—	£14,057	£10,751
Bank and building society interest	£176	—	—	—	£176	£528
Rent from lands or buildings	£18,282	£20,462	—	—	£38,744	£35,591
Total	£25,059	£22,850	£5,068	—	£52,978	£46,871

## S. Andrew, West Tarring Parochial Church Council

### Analysis of income and expenditure – Year ended 31<sup>st</sup> December 2017

#### Other income

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Recurring grants	£1,395	—	—	—	£1,395	£3,926
VAT Refund	—	—	—	—	—	£1,694
Repairs refunded	—	—	—	—	—	£154
Insurance claims	£286	—	—	—	£286	£6,672
Surplus - sales of fixed assets	£2,224	£828	—	—	£3,052	—
Miscellaneous Income	£1,226	£1,636	—	—	£2,862	—
<b>Total</b>	<b>£5,131</b>	<b>£2,464</b>	<b>—</b>	<b>—</b>	<b>£7,596</b>	<b>£12,446</b>
<b>INCOME TOTAL</b>	<b>£106,066</b>	<b>£44,146</b>	<b>£6,948</b>	<b>—</b>	<b>£157,160</b>	<b>£154,398</b>

#### Raising funds

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Costs of fetes & other events	£2,163	—	—	—	£2,163	—
Bookstall costs	—	£288	—	—	£288	£299
<b>Total</b>	<b>£2,163</b>	<b>£288</b>	<b>—</b>	<b>—</b>	<b>£2,451</b>	<b>£299</b>

#### Expenditure on charitable activities

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Giving - relief and development agencies	£207	—	—	—	£207	—
Home mission	£438	—	—	—	£438	—
Secular charities	—	£286	—	—	£286	£1,563
Clergy Costs	£90	—	—	—	£90	£178
Ministry parish share etc	£72,808	—	—	—	£72,808	£70,900
Events Organiser costs	—	£3,555	—	—	£3,555	£3,278
Salary of parish administrator	£6,652	—	—	—	£6,652	£5,115
Working expenses of incumbent	£2,837	—	—	—	£2,837	£3,112
Council tax	£2,036	—	—	—	£2,036	£1,955
Parsonage house expenses	£91	—	—	—	£91	£473
Water rates - vicarage	£629	—	—	—	£629	£299
Youth & Children's work	—	£2,982	—	—	£2,982	£2,660
Church office - telephone	£392	—	—	—	£392	£585
Organ / piano tuning	£1,159	—	—	—	£1,159	£1,032
Organists, Choir, Excelsis Singers & Mus	£8,745	—	—	—	£8,745	£11,070
Church maintenance	£1,781	£4,758	—	—	£6,538	£20,933
Cleaning	£195	—	—	—	£195	£160
Upkeep of services	£1,745	—	£2,937	—	£4,681	£1,683
Social Activities	£2,159	—	—	—	£2,159	£1,412
Administration	£2,839	£33	—	—	£2,872	£3,585
Printing	£3,278	—	—	—	£3,278	£2,881
Church running - heating and lighting	£4,844	—	—	—	£4,844	£6,738
Miscellaneous	£357	£531	—	—	£888	£1,438
Magazine expenses	£1,080	—	—	—	£1,080	£1,068
Hall running - utilities & insurance	—	£4,682	—	—	£4,682	£7,242
Hall running - maintenance	—	£60,224	—	—	£60,224	£21,922
Hall running - cleaning	—	£2,396	—	—	£2,396	£622



Hall running - miscellaneous	—	£316	—	—	£316	£275
Hall running - rent of cottage	—	£4,200	—	—	£4,200	£4,200
Church major repairs - structure	—	£3,732	—	—	£3,732	—
Storm damage repairs	—	—	—	—	—	£6,922
Other PCC property upkeep	£7,230	£4,806	—	—	£12,035	£8,034
New building Church	£921	—	£413	—	£1,333	£9,112
Gifts	£627	—	—	—	£627	£423
Total	£123,137	£92,499	£3,350	—	£218,986	£200,870

## Other expenditure

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Governance costs examination/audit fee	£2,880	—	—	—	£2,880	£2,400
Total	£2,880	—	—	—	£2,880	£2,400

<b>EXPENDITURE TOTAL</b>	£128,181	£92,788	£3,350	—	£224,318	£203,569
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<b>GRAND TOTAL</b>	(£22,114)	(£48,642)	£3,599	—	(£67,158)	(£49,171)
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# PAROCHIAL CHURCH COUNCIL OF S. ANDREW, WEST TARRING

Registered Charity no. 1130723

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

### 1. Accounting Policies

#### a) Accounting convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, in accordance with applicable accounting standards and the current (2015) Statement of Recommended Practice, Accounting and Reporting by Charities SORP (FRS102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. 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 affiliation to another body, nor those which are informal gatherings of church members.

#### b) Funds accounting

Funds held by the PCC are:

*Unrestricted funds* – general funds which can be used for any PCC ordinary purposes

*Designated funds* – monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

*Restricted Funds* – a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; 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 the year is carried forward as balance on that fund.

#### c) Incoming resources

All incoming resources are accounted for gross.

##### Voluntary Income

*Collections* are recognised when received.

*Planned giving* receivable is recognised only when received.

*Income tax* recoverable on Gift Aid donations is recognised when the income is recognised.

*Grants and legacies* are recognised when the PCC is legally entitled to the amount due.

##### Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

##### All other income

All other income is recognised when it is receivable.

##### Gains and losses on investments

Realised gains or losses are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation on 31 December.

#### d) Resources used

Resources expended are accounted for on an accruals basis and are accounted for gross.

##### Grants and donations

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

##### Church activities

The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31 December would be provided for in these accounts as an operational (though not a legal) liability and would be shown as a creditor in the balance sheet.



## PAROCHIAL CHURCH COUNCIL OF S. ANDREW, WEST TARRING

Registered Charity no. 1130723

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

#### e) Fixed Assets

##### **Tangible Fixed Assets**

Consecrated and beneficed property of any kind is excluded from the accounts by s. 10(2) of the Charities Act 2011.

Movable church furnishings held by the Rector and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the accounts.

All expenditure on consecrated or beneficed buildings and individual items costing under £2000 is written off in the year it was incurred.

##### **Depreciation**

No depreciation is provided on properties as it is the PCC's policy to maintain these assets in a continual state of sound repair. The useful economic life of these assets is so long and residual values so high that any depreciation would not be material. These assets will be subject to annual impairment reviews. Provision will be made if there has been any permanent diminution in value.

##### **Investments**

Investments are stated at market value at the balance sheet date.

#### f) Current Assets

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

# PAROCHIAL CHURCH COUNCIL OF S. ANDREW, WEST TARRING

Registered Charity no. 1130723

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

### 2. Tangible Fixed Assets

	At 31.12.17	At 31.12.16
	£	£
<b>Properties</b>		
Freehold House - 24 Upton Road – at PCC valuation	180,000	180,000
Freehold House - 17 Church Way – at PCC valuation	130,000	130,000
Leasehold Flat – 15 Ravenswood Court:		
at cost in 2008	162,442	162,442
Lease extension costs in 2010	<u>5,987</u>	<u>5,987</u>
	<u>£478,429</u>	<u>£478,429</u>

The Parochial Church Council also owns the freehold of the Old Palace and the adjacent school room in Glebe Road, West Tarring, but as it is anticipated that this property would never be sold, no valuation has ever been made.

The occupation of the properties is as follows:

24 Upton Road is let at the market rate.

17 Church Way is let to the Musical Director.

The flat at 15 Ravenswood Court is opposite the Church and was acquired for future possible occupation by a member of the staff. It is currently let at the market rate and from 1<sup>st</sup> April 2016 this income has been credited to the Youth Work Projects Fund.

### 3. Investments

	<u>2017</u>	<u>2016</u>
	£	£
CBF Investment Funds:		
Market value 1 January	360,509	324,490
Less sales at 31.12.16 valuation	<u>88,398</u>	<u>0</u>
	272,111	324,490
Appreciation in value in year	<u>23,827</u>	<u>36,019</u>
Market value 31 December	<u>£295,938</u>	<u>£360,509</u>

### 4. Capital Reserve Fund (Unrestricted)

Balance at 1 <sup>st</sup> January and 31 <sup>st</sup> December	<u>£445,000</u>	<u>£445,000</u>
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### 5. Trust Funds

The Parochial Church Council receives grant income from a number of Trust Funds.

The Capital of these Trust Funds is not available to the Parochial Church Council. The market value of these Trust Funds at 31<sup>st</sup> December 2017 was £119,163 (2016 £116,498).

### 6. Legacies

During the year legacies totalling £1500 were received.



# PAROCHIAL CHURCH COUNCIL OF S. ANDREW, WEST TARRING

Registered Charity no. 1130723

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

### 7. Analysis of net assets by fund type.

	Unrestricted Funds	Restricted Funds	Total	2016
	£	£	£	£
Fixed Assets for church use	478,429	-	478,429	478,429
Investments as Fixed Assets	140,139	155,798	295,937	360,509
Current Assets	70,466	35,858	106,324	87,980
Current Liabilities	(2,568)	-	(2,568)	(5,466)
	<u>£686,466</u>	<u>£191,656</u>	<u>£878,122</u>	<u>£921,452Z</u>

### 8. Debtors

	2017	2016
	£	£
Income Tax Recoverable	2,674	5,037
Other Debtors	<u>2,275</u>	<u>5,735</u>
	<u>£4,949</u>	<u>£10,772</u>

### 9. Creditors: amounts falling due within one year

	2017	2016
	£	£
Accruals for utilities	361	1,164
Church Repairs	-	907
Other creditors	<u>2,207</u>	<u>3,395</u>
	<u>£2,568</u>	<u>£5,466</u>

### 10. Special and retiring collections

The special and retiring collections for particular purposes were as follows:

	2017	2016
	£	£
Worthing Churches Homeless Project	323	202
British Red Cross	282	-
Children's Society	123	207
DEC	<u>380</u>	<u>-</u>
	<u>£1,108</u>	<u>£409</u>

These collections are not included elsewhere in these accounts.

### 11. Donations from the General Fund

S. Andrew's School	-	500
Guild Care	-	-
Alzheimer's Society	-	-
Chichester Diocese	438	-
Ferring Country Centre	-	825
Chichester Diocesan Association for Family Support Work	<u>-</u>	<u>-</u>
	<u>£438</u>	<u>£1,325</u>

## PAROCHIAL CHURCH COUNCIL OF S. ANDREW, WEST TARRING

Registered Charity no. 1130723

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

12. During the year the following amounts were collected in the parish on behalf of the societies and organisations named below:

	2017	2016
	£	£
Christian Aid	519	437
Church Mission Society	200	230
Mothers' Union	2042	1,448
The Leprosy Mission	460	663
USPG	200	230
The Children's Society	2,072	2,106
Worthing Churches Homeless Projects	<u>202</u>	<u>341</u>
	<u>£5,695</u>	<u>£5,455</u>

These amounts are not included elsewhere in these accounts.

13. Payments to PCC members.

Mr Gordon Spencer, Chartered Accountant, was paid £2,400 (£2400) during the year for his professional services rendered in connection with the preparation of the Financial Statements for the year ended 31<sup>st</sup> December 2016.

## **Independent Examiner's Report to the members of the PCC of Saint Andrew's Church, West Tarring.**

I report on the accounts of the PCC for the year ended 31<sup>st</sup> December 2017, which are set out on pages 6 to 18.

### **Respective responsibilities of the PCC and the examiner**

As members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act, and state whether particular matters have come to my attention.

### **Basis of this 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 PCC and a comparison of the accounts with those records. It also includes considering 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 I do not express an audit opinion on the view given by the accounts.


### **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; or
- to prepare accounts which accord with the accounting records, and comply with the requirements of the Act and the Regulations 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.

  
John Pudduck F.C.C.A.  
Independent Examiner  
The Martlet Partnership LLP  
E1 Yeoman Gate  
Yeoman Way  
Worthing  
BN13 3QZ

Date 20th April 2018