

Sonning Parochial Church Council

Registered Charity No 1130763

FINANCIAL STATEMENTS of the **Parochial Church Council** for the year ended **31 December 2017**

INCUMBENT

The Revd. Jamie Taylor
The Vicarage
Thames Street
Sonning

INDEPENDENT EXAMINER

Banks & Co.
1 Carnegie Road
Newbury

During the year, the following served the Parish:

Incumbent (and Chairman)	Revd Jamie Taylor
Associate Vicar	Revd Kate Toogood
Licensed Lay Minister	Bob Peters
Churchwardens (normally 5 year term)	Perry Mills Stuart Bowman
Deputy Churchwardens	Mark Jordan Sue Peters Molly Woodley
Treasurer	Richard Moore (from APCM 2017)
Secretary	Hilary Rennie
Representatives on the Sonning Deanery Synod (normally 5 year term) (Total elected: 5)	Bob Hine Mark Jordan Richard Moore (resigned APCM 2017) Rory Symes Molly Woodley
Other PCC Members (normally 3 year term) Sandra Grist	Rachel Argent (re-elected APCM 2017) Simon Darvall Terry Hunt (resigned APCM 2017) Emma Leggett Alison Smyly (from APCM 2017) Louise West

The PCC met on 6 occasions during the year and the meetings were always well attended with an average attendance of 80%

Administrative Information

The Parish of Sonning encompasses the thriving communities of Sonning, Sonning Eye and Charvil, located between Reading and Henley-on-Thames in a beautiful section of the Thames valley. We have a growing congregation and are welcoming and uplifting, embracing the broad Anglican tradition.

The correspondence address is:
St Andrew's Church Office
Thames Street
Sonning
READING
Berkshire
RG4 6UR

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission. (Registered Charity Number: 1130763)

**The Parochial Church Council (PCC)
of the Ecclesiastical Parish of Sonning**

Aim and Purpose

To provide:

- Regular public worship that is open to all
- Sacred space for personal prayer and contemplation
- Pastoral work which includes visiting the sick and the bereaved
- The teaching of Christianity through sermons, courses and small groups
- The leadership of religious assemblies in schools
- The promotion of Christianity through the staging of events and meetings, and in the distribution of literature
- Promotion of the whole mission of the Church through provision of activities for parents and toddlers
- Support of other charities in the UK and overseas

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship in our parish and to become part of our parish community within Sonning, Sonning Eye and Charvil. The PCC vision is to:

- Serve better those who choose to worship with us and share a journey in faith
- Reach out and draw others to the knowledge and love of God
- Attend to the pastoral needs of those around us (As individuals and as an organisation)
- Preserve our Anglican heritage
- Engage with our local community and find new ways to serve it

When planning our activities for the year, the Incumbent and the PCC have considered the Commission's guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship – Learning about the Gospel and developing their knowledge and trust in Jesus
- Mission and pastoral care – Giving to others and the provision of pastoral care for people living in the parish
- Buildings and Maintenance - To facilitate this work it is important that we maintain the fabric of our church
- Social – Arranging social events throughout the year

COMMITTEES

The PCC operates through a number of committees, which meet between the full meetings of the PCC. These are:

Standing and Finance

This is the only committee required by law and has power to transact the business of the PCC between meetings, subject to any directions given by the Council. Members are the Incumbent, the Churchwardens, the Treasurer and the Secretary.

Buildings and Maintenance

This committee attends to matters relating to stewardship of the church buildings and fabric.
Chairman: Mr Perry Mills

Mission and Pastoral

This committee attends to matters concerning external giving from the Parish. Chairman: Revd Jamie Taylor.

Social

This committee is responsible for arranging social events.
Chairman: Mrs Sue Peters.

The Parish Magazine

Delivered free to every house in the parish.

Editor: Bob Peters

Advertising and Distribution: Gordon Nutbrown

ELECTORAL ROLL

At the APCM in April 2017 there were 294 people on the Electoral Roll.
The total number on the new April 2018 Electoral Roll is 294.

TREASURER'S REPORT

Financial Review

During the last year the building of the New Hall (St Andrew's Ark) was completed. Additional building costs in the year were £56,780, which were initially capitalised as Work in Progress. The total cost of £717,384 was then transferred to Freehold Land and Buildings on completion.

A further £46,277 was spent on Equipment to fit out, furnish and protect the New Hall and the St Sarik Room. The cost of the New Hall is being depreciated over a period of 50 years and the cost of the Equipment is being depreciated over a period of 5 years.

Restricted Donations and Grants for the New Hall amounted to £187,389; in addition, a legacy of £200 was received for the New Hall. New Hall Funds originally treated as Designated have been transferred to Restricted to match with the expenditure, which was all classified as Restricted. A further £41,747 was transferred from PCC funds to the New Hall to complete funding for the project. The loan of £150,000 from Methodist Chapel Aid was fully repaid during the year, with interest incurred of £2,670.

The total receipts on Unrestricted and Designated funds were £310,598 of which £114,000 was received from The Bull Inn Ecclesiastical Trust and £1,043 as dividends and interest. Planned Giving increased by some £11,000 over the prior year, more than offsetting the reduction in Collections. There were additional Restricted Donations and Grants (excluding the New Hall) of £8,417 for church repairs (from the Friends of St Andrew's Church) and a new altar frontal. Restricted Investment Income of £6,067 was also received, mostly for the Churchyard and St Andrew's building maintenance. With the closure of the Jubilee Hall during the year lettings income was some £7,000 down and in addition £3,750 of rent owed by the pre-school was written off as unrecoverable.

Total expenditure was up by around £13,000 in total compared with 2016, including initial and ongoing running costs for the New Hall, with various other categories moving up and down, as is usual.

At the end of 2016 there was a fire in the St Sarik Room which caused a lot of smoke damage. In 2017 some £49,000 was spent on repairs and replacement items which was mostly covered by insurance receipts of £47,256.

The Parish Share contribution was maintained at £80,000.

Depreciation for the New Hall Building and Equipment was £23,827.

The cost of producing the Parish Magazine continues to be covered by the revenue from advertising and the cost of distribution continues to be funded from General Funds.

The last Quinquennial inspection was undertaken in May 2013 and certain minor items have been attended to as needed. No items were identified requiring major expenditure. The next inspection is due in 2018.

Reserves policy

It is PCC policy to maintain a balance on Unrestricted and Undesignated Funds (if possible), which equates to at least three months normal Unrestricted payments to cover emergency situations that may arise from time to time, and £55,000 is held in a Designated General Reserve Fund for this. No change in the amount held in the General Reserve Fund was made in 2017.

Richard Moore - Honorary Treasurer

Parish of Sonning
Statement of Financial Activities
For the period from 1 January 2017 to 31 December 2017

	Notes	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
		£	£	£	£	£
<i>Income and endowments from:</i>	2					
Voluntary Income		223,428	185,876	--	419,404	425,776
Activities for Generating Funds		23,757	30	--	23,787	31,122
Income from Investments		1,043	6,067	--	7,110	143,367
Church activities		15,114	--	--	15,114	23,843
Other Income		47,256	--	--	47,256	--
Total Income		310,598	202,073	--	512,671	624,108
<i>Expenditure on:</i>	3					
Church activities		283,035	42,030	--	325,065	274,615
Raising Funds		1,351	45	--	1,396	37,266
Total expenditure		284,386	42,075	--	326,461	311,881
Net Income before Investment Gains		26,212	159,998	--	186,210	312,227
Net Gains on Investments		1,377	568	14,446	16,391	19,509
Net Income		27,589	160,566	14,446	202,601	331,736
Transfers between Funds		(295,370)	295,370	--	--	--
Net movement in funds		(267,781)	455,936	14,446	202,601	331,736
<i>Reconciliation of Funds</i>						
Total funds brought forward		514,837	284,137	164,966	963,930	632,194
Total funds carried forward		247,056	740,073	179,402	1,166,531	963,930

Parish of Sonning
Balance sheet
As at 31 December 2017

	Notes	General Fund	Designated Funds	Restricted Funds	Endowment Funds	This Year Total	Last Year Total
		£	£	£	£	£	£
Fixed assets	6						
Tangible assets		8,674	-	731,604	-	740,278	661,048
Investments		-	23,932	7,148	179,402	210,477	193,835
		8,674	23,932	738,747	179,402	950,756	854,883
Current assets							
Stocks and work in progress	7	-	-	-	-	-	51
Debtors and prepayments	8 12	5,211	2,070	-	-	7,281	95,434
Cash at bank and in hand	9 12	57,153	184,194	21,795	-	263,142	211,890
		62,364	186,264	21,795	-	270,423	307,375
Liabilities	10						
Creditors: Amounts falling due within one year		11,749	22,429	20,469	-	54,647	58,591
Net current assets / (liabilities)		50,615	163,835	1,326	-	215,776	248,784
Total assets less current liabilities		59,289	187,767	740,073	179,402	1,166,531	1,103,667
Creditors: Amounts falling due after one year	10	-	-	-	-	-	139,737
Total net assets		59,289	187,767	740,073	179,402	1,166,531	963,930
Represented by	11						
Unrestricted - General fund		59,289	-	-	-	59,289	47,942
Designated - New Hall	12	-	-	-	-	-	253,623
Designated - Mission & Development		-	64,511	-	-	64,511	94,123
Designated - Parish Magazine		-	1,671	-	-	1,671	1,650
Designated - General Reserve		-	55,000	-	-	55,000	55,000
Designated - Charbond (Accum)		-	5,075	-	-	5,075	5,066
Designated - Charfund (Income) Young/Welsh		-	9,413	-	-	9,413	8,798
Designated - Helen Beeson		-	5,965	-	-	5,965	5,400
Designated - Rushby Family		-	3,479	-	-	3,479	3,148
Designated - Phyllis Palmer		-	32,210	-	-	32,210	32,121
Designated - Sundry Funds		-	5,343	-	-	5,343	5,491
Designated - External Giving		-	5,100	-	-	5,100	2,475
Restricted - New Hall	12	-	-	731,604	-	731,604	279,789
Restricted - Youth		-	-	578	-	578	1,203
Restricted - William Payne		-	-	-	-	-	-
Restricted - Sundry Funds		-	-	748	-	748	(3,302)
Restricted - Price Davies		-	-	-	-	-	-
Restricted - Churchyard Trust		-	-	-	-	-	-
Restricted - Dickson Memorial Trust		-	-	-	-	-	-
Restricted - Mitchell Trust		-	-	-	-	-	-
Restricted - Palmer Charity		-	-	-	-	-	-
Restricted - Witherington Trust		-	-	-	-	-	-
Restricted - Frances Cooper		-	-	2,304	-	2,304	2,086
Restricted - Jacqueline Hadida		-	-	4,839	-	4,839	4,381
Endowment - Price Davies		-	-	-	655	655	601
Endowment - Churchyard Trust		-	-	-	3,304	3,304	3,037
Endowment - Dickson Memorial Trust		-	-	-	83,632	83,632	76,899
Endowment - Mitchell Trust		-	-	-	3,271	3,271	3,007
Endowment - Palmer Charity		-	-	-	87,566	87,566	80,508
Endowment - Witherington Trust		-	-	-	867	867	797
Endowment - William Payne		-	-	-	117	117	107
Funds of the church		59,289	187,767	740,073	179,402	1,166,531	963,930

Approved by the Parochial Church Council on 27 March 2018 and signed on its behalf by


Revd. Jamie Taylor (PCC Chairman)


Richard Moore (Treasurer)

The Notes on pages 8 to 11 form part of these accounts

Parish of Sonning
Cash Flow Statement
for the year ended 31 December 2017

	2017		2016	
	£	£	£	£
Net Cash from operating activities		272,514		263,846
Cash Flows from Investing activities				
Dividends and Interest from Investments	7,110		5,867	
Purchase of Investments	(251)		—	
Equipment Costs	(46,277)		—	
New Hall Building Costs	(39,437)		(647,666)	
Net Cash provided by / (used in) Investing activities		(78,855)		(641,799)
Cash Flows from financing activities				
Methodist Chapel Aid Loan	—		160,000	
Methodist Chapel Aid Loan Repayments	(139,737)		(10,263)	
Methodist Chapel Aid Interest Paid	(2,670)		(2,060)	
Net Cash provided by / (used in) financing activities		(142,407)		137,677
Change in cash and cash equivalents in reporting period		61,252		(240,277)
Cash and cash equivalents at 1 January		211,890		452,167
Cash and cash equivalents at 31 December		263,142		211,890
Reconciliation of net income/expenditure				
Net Income before Investment gains 31 Dec		186,210		312,227
Adjustments for:				
Depreciation Charges		23,827		444
Methodist Chapel Aid Interest Paid		2,670		2,060
Dividends, Interest and Rent from Investments		(7,110)		(5,867)
Decrease / (Increase) in debtors		88,153		(77,320)
(Decrease) / Increase in creditors		(21,287)		32,201
Decrease / (Increase) in Stock		51		100
Net Cash provided by / (used in) operating activities		272,514		263,846
Analysis of cash and cash equivalents				
Cash and Bank		227,670		176,518
Short term deposits (less than 3 months)		35,472		35,372
		263,142		211,890

Notes to the financial statements For the year ended 31 December 2017

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with the current Statement of Recommended Practice Accounting and Reporting by (SORP 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. 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.

Funds

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds represent (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants received for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investments is apportioned to the individual funds on an average balance basis.

Designated Funds are Unrestricted Funds, which have been set aside by the PCC for a specific purpose/for administration purposes only. They can however be freely changed to Unrestricted (undesignated) Funds by the PCC at any time.

Unrestricted funds are general funds which are to be spent on the PCC's general purposes.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received, if necessary by estimated amounts. Grants and legacies are accounted for when the PCC is entitled to use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable. Dividends and rental income are accounted for when receivable, interest is accrued (where material). All other income is generally recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

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 expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s10(2)(a) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

The New Hall construction was completed during the year, and all the expenditure has been transferred to Freehold Land and Buildings. The cost of the building is being depreciated on a straight-line basis over its estimated useful life of 50 years.

Equipment used within the church premises is depreciated on a straight-line basis over an appropriate number of years. Individual items of equipment with a purchase price of £1000 or less are written off when the asset is acquired.

Investments are valued at market value at 31 December.

2 INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2017 £	Total 2016 £
2(a) Voluntary Income					
Planned Giving	66,608	1,257	—	67,765	66,278
Tax Recoverable	17,854	3,954	—	21,808	17,131
Collections (Open Plate)	9,877	17	—	9,994	12,963
Legacies	—	200	—	200	97,000
Other Donations	14,152	196,006	—	200,157	128,965
Grants	114,937	4,543	—	119,480	250,959
	<u>223,428</u>	<u>196,976</u>	<u>—</u>	<u>419,404</u>	<u>563,276</u>
2(b) Activities for Generating Funds					
Magazine Advertising	23,104	—	—	23,104	22,990
Sundry Activities	683	30	—	683	8,132
	<u>23,757</u>	<u>30</u>	<u>—</u>	<u>23,787</u>	<u>31,122</u>
2(c) Income from Investments					
Dividends and Interest	1,043	6,067	—	7,110	5,867
	<u>1,043</u>	<u>6,067</u>	<u>—</u>	<u>7,110</u>	<u>5,867</u>
2(d) Income from Church Activities					
Lettings	3,140	—	—	3,140	10,609
Fees	11,859	—	—	11,859	11,496
Sundry Income	315	—	—	315	1,393
Miscellaneous Receipts	—	—	—	—	445
	<u>15,114</u>	<u>—</u>	<u>—</u>	<u>15,114</u>	<u>23,843</u>
2(d) Other Income					
Insurance Claim	47,266	—	—	47,266	—
	<u>47,266</u>	<u>—</u>	<u>—</u>	<u>47,266</u>	<u>—</u>
Total Income	<u>310,598</u>	<u>202,073</u>	<u>—</u>	<u>512,671</u>	<u>624,108</u>

3 RESOURCES EXPENDED

3(a) Charitable Activities					
Missionary & Charitable Giving					
Church Overseas: Missionary Societies	3,000	—	—	3,000	3,000
Church Overseas: Relief and Development Agencies	661	—	—	661	500
Home Mission and Other Church Societies	4,500	—	—	4,500	5,500
Secular Charities	1,500	—	—	1,500	1,500
Diocesan Parish Share	80,000	—	—	80,000	80,000
Ministry Team Costs	27,917	—	—	27,917	24,608
Upkeep of Services	5,073	3,356	—	8,429	4,579
Parish Training and Mission Costs	3,940	1,000	—	4,940	6,062
St Andrew's Running Costs and Maintenance	19,822	3,757	—	23,579	15,914
Organ, Organist, Choir, Muso	15,050	275	—	15,325	14,177
Upkeep of Churchyard	4,885	3,067	—	7,952	8,627
Jubilee Hall Running Costs and Maintenance	4,876	—	—	4,876	9,164
St Sark Room Running Costs and Maintenance	51,514	—	—	51,514	2,715
The Ark Running Costs and Maintenance	7,106	21,285	—	28,391	—
Administration	23,718	7,124	—	30,842	32,661
Magazine Printing and Other Costs	22,475	—	—	22,475	25,886
Miscellaneous	6,154	—	—	6,154	7,164
Major Repairs/Decorating	510	(504)	—	6	53,575
New Buildings/Churchyard	334	2,670	—	3,004	2,060
	<u>283,036</u>	<u>42,030</u>	<u>—</u>	<u>325,065</u>	<u>298,692</u>
3(b) Cost of Generating Funds					
Cost of Generating Voluntary Income	150	45	—	195	10,308
Fundraising Trading Cost of Goods Sold & Other Costs	1,201	—	—	1,201	4,881
	<u>1,351</u>	<u>45</u>	<u>—</u>	<u>1,396</u>	<u>15,189</u>
Total Resources Expended	<u>284,386</u>	<u>42,075</u>	<u>—</u>	<u>325,461</u>	<u>313,881</u>

4 STAFF COSTS

The PCC employed an Administrator from 31 March. Details of costs are as follows:

Salary	10,273
Social Security Costs (National Insurance)	—
Pension Contribution	—
	<u>10,273</u>

These amounts are included in Administration Costs in Note 3 above.

5 PAYMENTS TO PCC MEMBERS

Expenses paid to Clergy and the Lay Minister may include a small immaterial proportion, which relates to their function as PCC members. No other payments or expenses were paid to any other PCC members or their related parties, except to directly reimburse items paid for on behalf of the PCC.

6 FIXED ASSETS

(a) Tangible

		Freehold Land and Buildings (NVP) £	Freehold Land and Buildings £	Church Equipment £	Total £
ACTUAL/DEEMED COST	At 1st January 2016	660,804	—	888	661,492
	Disposals	—	—	—	—
	Additions at Cost	58,780	—	46,277	103,057
	Transfer	(717,384)	717,384	—	—
	As At 31 December 2017	<u>(58,780)</u>	<u>717,384</u>	<u>47,165</u>	<u>704,649</u>
DEPRECIATION	At 1st January 2016	—	—	444	444
	Withdrawn on Disposal	—	—	—	—
	Charge for the Year	—	14,348	9,482	23,827
	As At 31 December 2017	<u>—</u>	<u>14,348</u>	<u>9,926</u>	<u>24,274</u>
NET VALUES	At 1st January 2016	660,804	—	444	661,048
	Additions/Disposals/Transfers	(660,804)	717,384	46,277	103,057
	Depreciation for Year	—	(14,348)	(9,482)	(23,827)
	As At 31 December 2017	<u>—</u>	<u>703,036</u>	<u>37,259</u>	<u>740,275</u>

		2017 £	2016 £
(b) Investments	Market Value at 1 January	193,835	174,326
	Purchases	261	—
	Revaluation Gain	16,391	19,609
	As At 31 December 2017	<u>210,477</u>	<u>193,935</u>

The Market Value represents investments for

Unrestricted Funds	23,882	22,412
Restricted Funds	7,143	8,487
Endowment Funds	179,402	164,956
	<u>210,477</u>	<u>193,935</u>

7 STOCK

Catering	—	51
	<u>—</u>	<u>51</u>

8 DEBTORS AND PREPAYMENTS

Tax Recoverable	4,137	—
Jubilee Hall Rent - Charvil Pre-School	—	3,000
Prepayments	2,070	—
Other	—	160
Legacy	—	90,000
Accounts Receivable	1,074	2,284
	<u>7,281</u>	<u>95,484</u>

9 CASH AT BANK AND IN HAND

CAF Bank Acc Balance	203,998	164,881
CAF Bank Mfg Acc Balance	22,947	21,197
CCLA (CBF) Deposit Acc	35,472	36,872
Cash in Hand	1,067	640
	<u>263,422</u>	<u>211,690</u>

10 LIABILITIES

Provision for Jubilee Hall Repairs	3,500	3,500
Grove Construction - Retention	17,348	31,722
Magazine Adverts Next Year	22,430	22,140
Other	11,374	1,229
Amounts falling due within one year	<u>64,047</u>	<u>58,691</u>
Methodist Chapel Aid - Loan	—	<u>198,737</u>

11 FUNDS

Fund	Notes	Balances Brought Forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Balances Carried Forward
General Fund		47,842	285,916	250,319	(24,250)	--	59,289
General Reserve	11(a)	55,000	--	--	--	--	55,000
Parish Magazine		1,650	23,767	23,736	--	--	1,671
Youth	11(b)	1,203	376	1,000	--	--	578
New Hall		533,392	187,589	31,124	41,747	--	731,604
Price Davies	11(c)	601	21	21	--	54	655
Churchyard Trust	11(c)	3,037	107	107	--	267	3,304
Dickson Memorial Trust	11(c)	78,899	2,721	2,721	--	6,733	83,632
Mitchell Trust	11(c)	3,007	106	106	--	284	3,271
Palmer Charity	11(d)	80,508	2,848	2,848	--	7,048	87,666
Witherington Trust	11(c)	797	28	28	--	70	867
Charlbond		5,066	92	92	--	9	5,075
Charlfund Young/Welsh		8,798	428	428	--	615	9,413
Francois Cooper	11(d)	2,086	74	40	--	184	2,304
Helen Bolton		5,400	193	103	--	475	5,965
Jacqueline Hadlda	11(c)	4,381	167	83	--	384	4,839
Rushby Family		3,148	113	60	--	278	3,479
William Payne		107	4	4	--	10	117
Phyllis Palmer		32,121	89	--	--	--	32,210
Sundry Funds		2,189	8,043	4,141	--	--	6,091
Mission & Development		94,123	10	--	(29,622)	--	84,511
External Giving		2,475	--	9,500	12,125	--	5,100
		983,930	512,671	326,461	--	16,391	1,168,531

11(a) Reserve of 3 months expenditure

11(c) Income to be applied to upkeep of graveyard and certain graves

11(b) Funds for Youth Work

11(d) Income to be applied to Repairs and Maintenance of St Andrew's

Donations in respect of the New Hall were originally treated either as Designated Funds or Restricted Funds depending on their origin. All expenditure on the New Hall has been treated as coming from Restricted Funds. On completion of the New Hall all donations originally treated as Designated Funds have been transferred to the New Hall Restricted Fund.

12 RELATED PARTIES

The Vicar and Churchwardens, who are trustees of the PCC, are also trustees of The Bull Inn Ecclesiastical Trust, from which the PCC received grants of £114,000 during the year (2016 - £137,500) to support the work of the PCC in the Parish.

The Vicar and Churchwardens are also trustees of The Ranmore Trust, to which the PCC made payments of £4,500 during the year (2016 - £Nil) for the use of a house for the Associate Vicar. The PCC also settled certain invoices on behalf of The Ranmore Trust which were directly reimbursed by the Trust during the year, except for £1,074 which was still owing at the year end (2016 - £Nil).

The Vicar and Churchwardens are also trustees of The Sonning School and School House Trust, to which the PCC made a donation of £1,500 during the year (2016 - £1,650) to help the Trust support the work of Sonning Primary School.

Mr R Hine, who is a trustee of the PCC, is also a trustee of The Friends of St Andrew's Church, Sonning, from which the PCC received grants of £5,480 during the year (2016 - £52,958) to fund certain repair and maintenance work for the church.

Independent Examiner's Report to the Trustees of Sonning Parochial Church Council

I report to the charity trustees on my examination of the accounts of the charity for the year ended (date) which are set out on pages 5 to 11

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

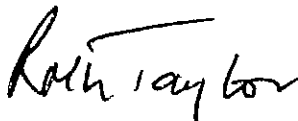
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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



Richard Mark Lodge Taylor FCCA
On behalf of Banks & Co Limited
1 Carnegie Road
Newbury
Berks RG14 5DJ

Date: 8 May 2018.