

Trustees Annual Report and Financial Report of

The Parish of St John's Church, Polegate,

including the Conventional District of

St Wilfrid's Church, Lower Willingdon.

Church Road, Polegate, BN26 5BX

Registered Charity no. 1130861

For the year ended 31 December 2017

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Website: www.polegate.org.uk

Incumbent: The Revd Chris Spinks, c/o The Church Office, Church Road, Polegate, BN26 5BX

Independent
examiner: Watson Associates, 30-34 North Street, Hailsham, BN27 1DW

Bankers: Barclays Leicester, LE87 2BB and C&F Church of England deposit fund.

Trustees Annual Report for 2017 for St John's, Polegate

Our aims and purposes as a charity

The PCC has the responsibility of co-operating with the incumbent, the Revd Chris Spinks, in:

- The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England;
- Promoting in the parish the whole mission of the church, pastoral, social, evangelistic and, ecumenical.
- Knowing Jesus better and make Him better known;
- Practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or, ability to pay;
- Providing financial support to those in need and, to other organisations with similar objectives.

What we planned to do in St. John's, to achieve our charitable objectives

When planning our activities for the year, our incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

For 2017 we discussed and planned the following objectives and activities to fulfil our aims:

- Enabling as many people as possible to worship at our church;
- Enabling as many people as possible to become part of our parish community;
- Teaching, baptising and nurturing new and existing believers;
- Maintaining an overview of worship throughout the parish;
- Considering how services can involve the many groups that live within the parish;
- Putting faith into practice, through prayer and scripture, music and sacrament;
- Offering worship and prayer, learning about the Gospel, in small group situations;
- Assisting people from all walks of life to develop their knowledge of, and trust in, Jesus;
- Provision of pastoral care for people living in the parish;
- Providing assistance to the poor and needy of the parish;
- Giving grants to missionary organisations;
- Maintaining the fabric of the church building as a historic centre and focus of life in the village.

What we achieved in St. John's and how we affected beneficiaries' lives

Attendance at worship The church family welcomes visitors from within as well as outside the parish boundary. Visitors attend by personal choice and it is our great pleasure to welcome anyone from all walks of life to take part in the life of the church. We contend that voluntary attendance to worship the Lord Jesus Christ, is a major demonstration of the public benefit of our activities.

There are 109 parishioners on the church electoral roll, 15 of whom are not resident within the parish. Six names were added during the year and 5 were removed either through death or because they moved away from the area. The average regular weekly attendance, counted during October, was 113 adults and 5 children but this number increased to around 130 at festivals. At the turn of the year, 250 newly printed copies of the New International Version Bible are replacing those in the pews to bring in the latest translation.

Teaching, and nurturing new and existing believers In addition to services of worship, services of Thanksgiving, Baptism, Marriage and Funeral are offered. We have been blessed that, on the arrival of the Vicar in 2011, we had three licensed Readers who support the Incumbent by preaching and leading services, two of whom are also licensed to lead funerals. None of them are ordained and they therefore have no licence to conduct Holy Communion. A greater number of the church family have been involved in assisting various aspects of worship, lending great encouragement to those involved, as well as the whole church family. We continue to seek to extend the opportunities for the exercise of ministry and gifts within the life of our community. We see the following aspects of church life as part of the Diocesan strategy for reimagining ministry.

The vicar, churchwardens and members of the PCC review the structure of services, avoiding habitual recitation by writing afresh each main Sunday Service at 10.30 am with varieties of word formats so that new-comers will not feel inhibited by ritual language. A printed service sheet is given to the congregation, containing the hymns, prayers and responses. The hymns are also displayed on an overhead screen. This provides a more welcoming feel to the worship. But for the weekly services of Holy Communion at 8am on Sundays and 4pm on Wednesdays, the formal language of the "Church of England Common Worship Order Two in Contemporary Language" is used. Sunday Evensong is also an informal service led from a printed service sheet suitable for non church-going visitors as well as the regular attendees, with one evening service a month held as an informal Communion.

We continue as far as we can, to offer gatherings to focus upon both family and children's ministry. For adults there are regular-meeting groups, (the Womens Fellowship, Mens Society and Mothers Union); for children there is Sunday Club, Kidzone, Tea & Tots, Pathfinders, and CYFA. All the childrens' groups meet weekly, some closing in school holidays. All the groups below are also used by non-church members.

Womens' Fellowship and Mothers' Union are monthly events often with a speaker, whereas the Mens' Society meets twice a month with a speaker on secular interests as well as Christianity. With the sudden death in October of Clifford Harper who was the sole organiser, two volunteers (Michael Clewett and Steve Myall) took on the duties of arranging the affairs of the Men's Society.

Sunday Club for children ages 3-14 years meets initially in the church at the 10.30am service and retires to the church hall for their own subsequent teaching. Kidzone is an after-schools club, Tea and Tots is a pre-school childrens group, Pathfinders is limited to young people aged 11-14. The CYFA group has been for those aged 14 or more but sadly, since the 2017 autumn, all the members have progressed to college or work, and meetings have ceased for the time being.

The PCC in its Christian work has concern for those with whom it deals; it has adopted the Church of England Child Protection Policy and Safeguarding of Adults policy. The Child Protection Officer undertakes the provision of training and supervises the level at which each PCC member should be trained.

From time-to-time the Vicar offers to any who might be interested one of several courses exploring Christianity. These are for more intimate groups of several adults, more often in relaxed surroundings and,

after some learning allowing for 'no-holds barred' questioning. The character of the courses meet the needs of non-believers as well as those who wish to deepen their understanding.

One expression of our Christian Faith is confidence in the power and meaning of prayer – talking to our gracious redeeming God. Whilst that naturally is part of any church service, for very many years the church family has also gathered at a meeting called Powerpoint on a Wednesday evening at 6.30pm when most of the hour is spent praying for aspects of human life that are particularly of concern at the time. Set prayers are unusual but instead those present who feel able or inspired, pray out loud. Others might be present but not feel obliged to lead in a prayer, saying their own “Amen” to add their wishes to God with the prayer. A Day of Prayer was held on Ash Wednesday focussed on the life of the church and its Gospel responsibilities. Members of the church also completed a study for Lent and joined a march of Christian witness on Good Friday organised by 'Churches Together', culminating in a Family Service that morning. On Easter Sunday Morning, at dawn, a 'Sonrise Service' was held with other Christians from local churches in the local hills.

The delivery of pre-evangelistic cards to some 500 homes on the two new estates (Mill and Bluebells) at Easter and in December was considered to be of value in reminding those residents of the welcome and fellowship offered at their parish church. Several adults from those new estates have reported that they have attended services after receiving the cards.

The Trustees provision of the church building for people to enjoy We celebrated no baptisms, but we were blessed with one wedding and 4 funerals in our church during the year which proved occasions for non-regular churchgoers to experience the comfort and calling of Christianity. Alan Packard, Associate Minister and the Vicar carried out many services at the Eastbourne Crematorium during the year for both deceased members of the church as well as non-members. Our church continues to be appreciated by our parishioners and many others, as a space where life events are celebrated with joy and thanksgiving.

The church has been used as a concert venue in past years by the South Downs Singers and there was a further booking in April with the promise of further concerts in the church.

As in previous years, the Polegate British Legion assisted in the service held on Remembrance Sunday in November with a two minute silence and with due acknowledgement of those who gave their lives to secure our freedom during the two World Wars and in other conflicts.

The Trustees organise efforts to maintain the condition and appearance of the Garden of Remembrance which was opened in 1954 as a World War 2 Memorial for the interment of ashes, and it is not therefore a graveyard. It holds just over 400 plots containing over 800 interments of church and non-church people made during the last 60 years. All the plots authorised by the Diocese are in use, allowing only the addition of members to a family plot with a general limit of three interments per plot. A town cemetery is needed by Polegate residents who currently have to pay a higher scale of fees for burials in Hailsham or Willingdon.

Provision of pastoral care for people living in the part of the parish which is St John's. There have been many home and hospital visits. There are two care homes locally where monthly services are held for those too frail to attend the church; Havelock House and Victoria Nursing Home. An average of 25 people make use of these services.

Other charitable giving by St John's The church family has supported other mission and charitable societies, amounting to £14,028. Support was given particularly to four partners; Riste & Thea Micev in Serbia under the guidance of Crosslinks (who visited us in October), Chris & Lotta Strajnic in Sweden, also under the guidance of Crosslinks, Martin & Cathrine Hickey working previously for Middle East Concern and now working for All nations Theological College under Interserve (who visited us in December), and Craig & Mary Walsh in the world-wide mission of Operation Mobilisation. In addition the sum of £600 was given to the Diocesan Family Support Work in Eastbourne, and £750 to the Sussex Gospel Partnership.

Financial Review for the whole Parish of St John's and St Wilfrid's

The total parish receipts on general unrestricted funds received were £207,050 (£207,561 in 2016) and are detailed in the Financial Report.

The St John's PCC has (like St Wilfrid's in 2015) committed to promoting giving through the Diocesan system called the Parish Giving Scheme in place of standing orders. Our total parish voluntary income including tax recovered, but excluding legacies was £152,109 (£153,934 in 2016).

The PCC was grateful that St John's received legacies from well-loved members of the congregation; Sheila Baldwin left £45,000 and Shirley Pyke some £55,000, and St Wilfrid's £1,000 from Betty Gearing.

Sharing the ministry costs of the Diocese of Chichester The largest expenditure of the PCC was the sum of £124,128 (£122,004 in 2016) paid to the diocese for the Parish Ministry Costs. This amount covers the housing, stipend and pension costs of the clergy, church insurance and, also a standard sum for diocesan central costs, clergy training and a contribution to national church funds. This year the contribution of St John's alone of £70,752 was an increase of 2.3%, and St Wilfrid's contribution of £52,872 equalled that of 2016.

Currently, St John's is meeting 100% of the costs allocated and has done so since at least 2012. St Wilfrid's has not felt so able, paying some 93.2% of the Diocese-considered cost in 2017. It is also important to note that approximately 80% of the total paid relates directly to the clergy costs of this parish, the remainder being the shared costs of the Christian family throughout the whole Church of England, including assistance towards the upkeep of churches less able to manage than ourselves.

However, the Diocese considers St. John's and St Wilfrid's to be one benefice/parish but after 2003, when St Wilfrid's became a Conventional District, has charged each of St John's and St Wilfrid's the full Parish Ministry Costs of a single parish, when in 2003 and previously only St John's had met the full share. The justice of this remains under debate with the Diocese.

Staff costs The PCC pays at St John's for a cleaner for the church and another cleaner for the church hall, and a Parish Clerk, who is also a PCC member, who are all employed part-time.

Further details are provided in the notes to the accounts.

Trustee payments and expenses We also supported the clergy by paying St John's Vicarage water and environmental charges amounting to £1,233, Council Tax £1,858, plus other annual costs towards travel, hospitality, telephone, postage and broadband amounting to a little over £2,440. In the Vicarage, the PCC also met the £2,214 cost of a roof leak, and also caught up with a backlog of decorating at a cost of £3,250.

St Wilfrid's House costs, paid in support of the Minister, were Council Tax £1,743, and Water rates £898. The Rev Chris Styles at St Wilfrid's received a refund of expenses amounting to £1,049.

Three of St John's trustees drew agreed book allowance expenses; Alan Packard, Reader, £100 and Ben Pratt, Reader £10. Hugh Lowries, Reader, £29.

The Parish Clerk, who is also a trustee, received £8,970 before tax for her duties during the year

There were no payments to persons related to or connected to, the trustees.

Repairs to the fabric of St John's buildings The most significant work from the Quinquennial of August 2015, costing £10,594 was to replace all the Church guttering and downpipes, most of which were PVC. At the same time, missing roof tiles were replaced and stolen lead flashing replaced by felting. This was completed with scaffolding and no undue incidents during the Summer.

We have enhanced the audio-visual equipment in the church, and replaced the audio and loop systems in the church hall at a cost of £4,621. The Church Hall flat roof began leaking and was found to have insufficient slope. At a cost of £46,285 the roof was replaced and new drainage installed. South-facing windows were replaced at a cost of £3,150. New and more attractive notice boards were added inside the covered way after it was expertly re-decorated by a much-appreciated voluntary group. The boundary fence between the 'Old Vicarage' and the church has been replaced costing £1,344. Mostly monthly, a voluntary team has maintained the church grounds and completed two cuttings of the church perimeter

hedges. Others have undertaken sundry maintenance jobs..

Planned work on the church building and future projects at St John's. The church hall kitchen is under review both for design and improving the equipment and facilities. There is work to be arranged inside the church tower where the fabric needs proofing against woodworm and wooden ladders replaced by more secure arrangements.

Repairs to the fabric of St Wilfrid's buildings In February at a cost of £4,504, new front doors were installed, followed later in the year by new windows for St Wilfrid's House at £2,228, new Church Hall carpeting £2,400, and £4,742 for work on the Hall ceiling.

Why we hold some money in reserve

After the PCC reviewed the various funds in 2016, there remained only the O'Hara fund (left because it holds the value of the property 5, St John's Road, which is let with a tenant to create income for the parish), the Hall Development fund (left because the money had been specifically given for work on it and further work will take place.)

It has been the PCC policy to invest temporarily surplus general funds with the CBF Church of England deposit fund, but with the significantly low current interest rates, little can be earned by moving money about swiftly.

Structure, governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

During the year the following served as members of the Parochial Church Council:

Ex Officio members

Incumbent:	The Revd Chris Spinks	Chairman
Readers:	Mr Alan Packard	
	Mr Ben Pratt	Deanery Synod member (until April 2017)
	Mr Hugh Lowries	Deanery Synod member also Secretary
Wardens:	Mr Bruce Margrett	also Vice Chair/Deanery Synod
	Mr Phil Kyte	

Elected Members:

Katrina Burton	
Val Clewett	
Margaret Ford	
Maureen Pemberton	Treasurer
Mark Pybus	Deanery Synod member (from April 2017)
Pam Sharpe	(from April 2017)

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by The Revd. Chris Spinks, PCC Chairman

.....Chris G. Spinks.....

Date.....05/03/18

Annual Report for St Wilfrid's Church, Lower Willingdon 2017

At the APCM Jonathan Cornell and Chris Mason were re-elected as Wardens. (Barbara Minall remains our highly valued Assistant Warden.) Members of the District Church Council:

Rev Chris Styles (Chair)	Marilyn Neville
Jonathan Cornell (Warden)	Gary Smith
Chris Mason (Warden)	Julie Vamplew
John Cheesman (Treasurer)	Margaret Read
Alan Hooker	Sue Potter
John Horne	Rev Richard Herkes (<i>ex officio</i>)
Barbara Minall	

The Secretary is Helen Barton (not a Member).

Deanery Synod Members: Jonathan Cornell and Margaret Read.

Safeguarding Co-ordinator: Gary Smith, with Linda Dennett-Thorpe as Deputy.

The DCC will have met 6 times, as of 26th February 2018; as well as these meetings there were 3 'extraordinary' meetings.

On Sunday the 15th of October, an 'extraordinary' meeting of the DCC met to consider our contribution to the parish share. It was agreed that all the while we had monies to pay the 100% share we should do that.

We are pleased to say that Greg Potter has continued to be allowed to preach with special permission from Bishop Richard (we approached Bishop Richard in December to check that he was happy for this to continue). And along with Revs Richard Herkes and Chris Styles we have three preachers/teachers. During this period we have also had guest speakers including: Revd Chris Spinks (St John's), Daniel Dugmore (YWAM), Martin Sweet (Spinnaker), John Waters (CMS).

We meet at 10.00 am on each Sunday morning for (1st Sun) 'all-age worship' put together by a team headed up by Chris Mason; (2nd, 4th & 5th Suns) 'Morning Prayer'; (3rd Sun) Holy Communion. The first Wednesday of every month we meet at 10.00am for 'Communion' followed by Coffee Morning. There is no regular Sunday evening meeting; this allows us to run other events, including Evangelistic events and 'praise and worship' events.

Attendance on Sunday mornings, for year 2017, has averaged 76, with another high turnout for our Christmas all-age carol service; which proved enormously popular with local families for a fourth year running. Dawn Styles has continued to lead the 'kids' church', and another member called Yvonne is keen to lead too; so with a good number of helpers as well, the under 7's (which we stretch to 10+) are covered. (We have been using 'Urban Saints' since Dawn Styles took over this work.) Also, we are getting more children now which does make this work more rewarding for those involved. As well as 'kids' church', John Horne and Linda Dennett-Thorpe remain committed to the remaining youth, and take them out for what we call JUMP on the last Sunday in the month.

We've had three baptisms throughout the course of the year, but, sadly, have also said good bye to some of our members. Among these have been Roy Bwye, May Downie, Jean Milsom-Smith, and most recently June Froud.

A major focus in 2017 has been to reach out to young families. We've held a number of barbecues in homes, as well as a Guy Fawkes' Night gathering, and an August barbecue when we opened up the fence panels adjoining the church and St Wilfrid's House. These events have allowed us to build friends from many of the contacts from Mini-Wilfs and Messy Church; and contacts made by our church members. Greg Potter, Stephen Simmons and Chris Mason have built on this to create some exciting Men's events. And we've begun to pray and prepare for a Church based Mission in May 2018.

In 2017 we appointed Jonathan Cornell Home-group Co-ordinator; Greg Potter Evangelism Co-ordinator; and recognised Tim Visick's ongoing role as Missions Co-ordinator. These roles are more a recognition of what these members were already doing and the gifts and passion they have in these directions rather than simply wishing to create posts.

Church groups have continued to meet and the local community continue to hire out our main hall and kitchen. Birthday parties continue to be the most popular use of the hall for *ad hoc* hirers. And Martin Sweet of the Spinnaker charity still rents the upstairs office. The minister is also very grateful to Brenda Jessup who gives much of her time to valuable administrative tasks, as well as to a host of people behind the scenes.

A new Faculty was submitted during December 2017, this is for more extensive changes to the church and includes: new chairs, replacement west windows, a smaller (movable) platform at the front (made up of square interchangeable units), a smaller communion table, a crèche area situated in the rear corner where the sound system now is, and the sound system moving to the centre back of the church.

Revd Chris J Styles

Annual Financial Report for 2017

**The Parochial Church Council of
St John's Church, Polegate
with
the Conventional District of St Wilfrid's Church, Lower Willingdon
in the combined parish of St John's with
St Wilfrid's Churches**

Registered Charity no. 1130861

for the year ended 31 December 2017



Statement of financial activities

	Unrestricted Funds	Restricted Funds	Endowed Funds	Total Funds 2017	Total Funds 2016	Notes
	£	£	£	£	£	
Income and endowments from:						
Donations & legacies	253,109	873	0	253,983	179,705	
Charitable activities	3,365	0	0	3,365	3,785	
Other trading activities	23,951	0	0	23,951	23,923	
Investments	399	0	0	399	660	
Other receipts	0	0	0	0	550	
Total income	280,824	873	0	281,698	208,624	2
Expenditure on:						
Raising funds	241	0	0	241	704	
Charitable activities	231,753	714	0	232,467	212,060	
Other trading activities	52,939	4,621	0	57,560	5,032	
Total expenditure	284,933	5,335	0	290,268	217,796	3
Net gains (or losses) on investments						
Net income or (net expenditure)	-4,109	-4,462	0	-8,571	-9,173	
Transfers between funds	292	-292				7
	-3,817	-4,754	0	-8,571	-9,173	
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets						
Other gains/(losses)						
Net movement in funds	-3,817	-4,754	0	-8,571	-9,173	
Reconciliation of funds:						
Total funds brought forward	245,116	10,681		255,798	264,970	
Total funds carried forward	241,299	5,928	0	247,227	255,797	

Balance Sheet (also known as Statement of Financial Position)

	Total Funds 2017 £	Total Funds 2016 £	Notes
Intangible assets	0	0	
Tangible assets	65,001	65,001	
Heritage assets	0	0	
Endowed investments	0	0	
Total fixed assets	65,001	65,001	8
Stocks	0	0	
Debtors	2,081	3,990	
Investments	0	0	
Cash at bank and in hand	198,868	197,918	14
Total Current assets	200,949	201,908	
Creditors: Amounts falling due within one year	7,611	0	11
Net current assets or (liabilities)	208,561	201,908	
Total assets less current liabilities	258,339	266,909	
Creditors: Amounts falling due after more than one year	11,112	11,112	12
Provisions for liabilities	0	0	
Total net assets or (liabilities)	247,227	255,797	
The funds of the charity:			
Endowment funds	0	0	
Restricted income funds	5,928	10,681	
<i>Unrestricted funds</i>	241,299	245,116	
<i>Revaluation reserve</i>	0	0	
Total unrestricted funds	241,299	245,116	
Total charity funds	247,227	255,797	

This Annual Financial Report, for the year ended 31st December 2017 including the notes following,
was **Approved** by the PCC and signed on it's behalf by

The Revd Chris Spinks

Chris G. Spinks

Date: 05/03/18

Notes to the financial report

NOTE 1. Accounting policies

A - Accounting convention

The financial statements have been prepared under the Church Accounting Regulation 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. 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 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 a balance on that fund.

Endowment funds - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

C - Income and endowments

All income and endowments are accounted for without deduction for any costs or receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of the intention to donate.

Gift Aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC.

Charitable activities

Sales of magazines and study notes are recognised when received.

Rents from property are recognised in accordance with the rental agreements, when receipt is probable.

Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services.

Income from trading is recognised either; a) when received, or b) in the case of concerts: for the year in question, irrespective of date of receipt. Advance bookings are included in creditors until the concert has taken place.

Investment income; dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Notes to the financial report (continued)

All other income

All other income is recognised in accordance with the above overall policy.

Gains and losses on investments

Realised gains are recognised when the investments are sold.

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

D - Resources used

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

Grants

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 on an annual basis, reflecting the allocation set by our Deanery. Any parish contribution unpaid as 31 December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the balance sheet.

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. Moveable church furnishing held by the Vicar 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 financial statements. For other property acquired prior to 2000 there is insufficient cost information available and therefore the cost of such assets is not stated in the financial statements.

All expenditure on consecrated or beneficed buildings and individual items costing under £2,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Fixtures and fittings	20%
Audio visual equipment	33%
Office equipment	25%

No depreciation is provided on freehold property as it is the P.C.C.'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 not prove collectable.

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

Notes to the financial report (continued)

Note 2. Analysis of income and endowments

	Unrestricted Funds	Restricted Funds	Endowed Funds	Total Funds 2017	Total Funds 2016	Notes
	£	£	£	£	£	
Planned giving (excl. tax refunds)	80,279	0	0	80,279	80,141	
Planned giving (no tax refunds)	15,986	0	0	15,986	22,836	
Loose cash collections, sundry donations	23,455	412	0	23,867	27,205	
Fetes, fund-raising event income	9,256	5	0	9,261	5,879	
Special appeals, Gift Days	469	457	0	926	1,588	
Gift Aid recovered	22,665	0	0	22,665	22,164	
Legacies	101,000	0	0	101,000	19,892	
Grants	0	0	0	0	0	
Donations & legacies	253,109	873	0	253,983	179,705	
Fees for weddings & funerals	3,365	0	0	3,365	3,785	
Charitable activities	3,365	0	0	3,365	3,785	
Rent from letting properties	10,721	0	0	10,721	10,786	
Church hall and room lettings	13,230	0	0	13,230	13,138	
Bookstall sales	0	0	0	0	0	
Other trading activities	23,951	0	0	23,951	23,923	
Bank and CBF deposit interest	399	0	0	399	660	
Investment fund dividends	0	0	0	0	0	
Investments	399	0	0	399	660	
Other receipts	0	0	0	0	550	
Total received on all funds	280,824	873	0	281,698	208,624	

Notes to the financial report (continued)

Note 3. Analysis of expenditure on:

	Unrestricted Funds	Restricted Funds	Endowed Funds	Total Funds 2017	Total Funds 2016	Notes
	£	£	£	£	£	
Special appeal costs (e.g. adverts, leaflets)	0	0	0	0	0	
Fund-raising event costs	0	0	0	0	0	
Stewardship costs (e.g. printing envelopes)	241	0	0	241	272	
Grants costs (e.g. Grant application fees)	0	0	0	0	0	
Investment management costs	0	0	0	0	0	
Other fundraising (non-trading) costs	0	0	0	0	433	
Raising funds	241	0	0	241	704	
Missionary and charitable giving	19,971	714	0	20,686	21,955	4
Ministry:						
<i>diocesan parish contribution</i>	124,128	0	0	124,128	122,004	
<i>other clergy costs</i>	7,777	0	0	7,777	15,676	
Staff	14,267	0	0	14,267	14,380	5
Upkeep of services	4,668	0	0	4,668	4,261	
Church running	13,892	0	0	13,892	18,222	
Church maintenance and repair	33,665	0	0	33,665	7,852	
Miscellaneous	5,736	0	0	5,736	4,155	
Bank charges	0	0	0	0	0	
Depreciation	0	0	0	0	0	
Governance costs	7,649	0	0	7,649	3,555	6
Charitable activities	231,753	714	0	232,467	212,060	
Church hall running costs and repair	51,602	4,621	0	56,223	4,265	
Other trading costs	1,338	0	0	1,338	767	
Bookstall costs	0	0	0	0	0	
Other trading activities	52,939	4,621	0	57,560	5,032	
Total expended on all funds	284,933	5,335	0	290,268	217,796	

Notes to the financial report (continued)

NOTE 4. Missionary and charitable giving:

	Unrestricted Funds	Restricted Funds	Endowed Funds	Total Funds 2017	Total Funds 2016	Notes
Overseas:-	£	£	£	£	£	
I.P.A.S.C.	600	0	0	600	600	
Crosslinks	6,500	0	0	6,500	6,000	
CMS (Church Mission)	1,000	0	0	1,000	800	
Interserve	3,200	0	0	3,200	3,500	
OM (Operation Mobilisation)	2,200	29	0	2,229	2,500	
Barnabas Fund	0	0	0	0	719	
Tear Fund	0	0	0	0	120	
Quicken Trust	1,000	0	0	1,000	1,260	
Home:-						
Beachy Head Chaplaincy	1,000	0	0	1,000	1,320	
Diocese Family Support Work	992	0	0	992	800	
St Wilfrid's Hospice	0	0	0	0	0	
Spinnaker, Schools outreach	1,065	0	0	1,065	3,000	
Sussex Gospel Partnership	750	0	0	750	750	
Sundry giving grants	1,664	686	0	2,350	586	
	19,971	714	0	20,686	21,955	

NOTE 5. Staff costs:

	Unrestricted Funds	Restricted Funds	Endowed Funds	Total Funds 2017	Total Funds 2016	Notes
a) Remuneration	£	£	£	£	£	
Wages and salaries	14,267	0	0	14,267	14,380	
Social security costs	0	0	0	0	0	
	14,267	0	0	14,267	14,380	

During the year the PCC & DCC employed five part-time staff; 2 church cleaners, one church hall cleaner, one parish clerk, and one hall bookings officer.

b) Payments to PCC members

The parish clerk, who is a member of the PCC was paid £8,970 during the year.

Associate Ministers, Alan Packard, Ben Pratt, and Hugh Lowries were paid £100, £10, £29 respectively as book allowances for use as lay-readers.

NOTE 6. Governance

	Unrestricted Funds	Restricted Funds	Endowed Funds	Total Funds 2017	Total Funds 2016	Notes
	£	£	£	£	£	
Independent examination	2,370	0	0	2,370	2,340	
Accounts production	0	0	0	0		
Book keeping	0	0	0	0		
	2,370	0	0	2,370	2,340	

Notes to the financial report (continued)

NOTE 7. Analysis of transfers between funds

	Unrestricted Funds	Restricted Funds	Endowed Funds	Total Funds 2017	Total Funds 2016	Notes
	£	£	£	£	£	
St John's sundry unrestricted funds closed	292	-292	0	0	0	13
St Wilfrids to set up "Friends" fund from General	0			0	200	13
	292	-292	0	0	200	

NOTE 8. Fixed assets

(a) Investments

	Unrestricted Funds	Restricted Funds	Endowed Funds	Total Funds 2017
	£	£	£	£
Market value 01 January 2017	0	0	0	0
Disposals at carrying value	0	0	0	0
Purchases at cost	0	0	0	0
Net gains and revaluation	0	0	0	0
Market value 31 December 2017	0	0	0	0

b) Tangible fixed assets

	Freehold land and buildings	Audio visual equipment	Office equipment	Total fixed assets
	£	£	£	£
Cost or valuation				
As at 01 January 2017	65,001	0	0	65,001
Additions	0	0	0	0
Disposals	0	0	0	0
Revaluation	0	0	0	0
At 31 December 2017	65,001	0	0	65,001
Charge for impairment				
As at 01 January 2017	0	0	0	0
Additions	0	0	0	0
Disposals	0	0	0	0
Revaluation	0	0	0	0
At 31 December 2017	0	0	0	0
Net book amounts				
At 31 December 2017	65,001	0	0	65,001
At 31 December 2016 (previous year)	65,001	0	0	65,001

Tangible fixed assets consist of two properties -

(1) 5, St John's Road was purchased in 1990 out of the O'Hara Legacy. It was used for staff accommodation, first for a Church Army Officer, then for the Church Pastoral assistant. After her redundancy in August 2012 it was let in May 2013 unfurnished on a short-term rental and is relied on to supplement the church income. For accounting purposes, the property was revalued in 1996, but there is no legal requirement to re-value it again until it is disposed of.

(2) St Wilfrid's House was built in 1964 at a cost to the parish congregation raised by gift and loan. It is not owned by the diocese. By accounting oversight, it was never previously been included in the Parish accounts until 2016 although it is a parish asset. There is no legal requirement to include it at its current value, and so is entered here at a nominal figure.

Notes to the financial report (continued)

NOTE 9. Analysis of net assets by fund

	Unrestricted Fund/s	Restricted Fund/s	Endowed Fund/s	Total Funds 2017	Total Funds 2016	Notes
	£	£	£	£	£	
Fixed assets for church use	65,001	0	0	65,001	65,001	
Investment fixed assets	0	0	0	0	0	
Current assets	200,949	0	0	200,949	98,785	
Current liabilities	18,723	0	0	18,723	0	
Long term liabilities	0	0	0	0	0	
	247,227	0	0	247,227	163,786	

NOTE 10. Debtors

Income tax recoverable	1,266	0	0	1,266	3,754
Prepayments and accrued income	0	0	0	0	0
Other debtors	815	0	0	815	236
	2,081	0	0	2,081	3,990

NOTE 11. Creditors: amounts falling due within one year

Deferred costs	611	0	0	611	0
Accruals for utilities and other costs	0	0	0	0	0
Loans	0	0	0	0	0
Other creditors	7,001	0	0	7,001	0
	7,611	0	0	7,611	0

NOTE 12. Creditors: amounts falling due after more than one year

Deferred income	0	0	0	0	0
Accruals for utilities and other costs	0	0	0	0	0
Loans	0	0	0	0	0
St Wilfrid's to Diocese, PMC owing from 2014	11,112	0	0	11,112	11,112
	11,112	0	0	11,112	11,112

Notes to the financial report (continued)

NOTE 13. Statement of funds

	Balances b/fwd 1 Jan 17	Income	Expenditure	Transfers, other gains and losses	Total Funds 2017	Notes
	£	£	£	£	£	
Endowed funds						
none	0	0	0	0	0	
Total of Endowed funds	0	0	0	0	0	
Restricted funds						
Hall Development fund, St John's	10,549	0	4,621	0	5,928	.i
Charity fund, St John's	133	873	714	-292	0	ii
Charity fund, St Wilfrid's	0				0	iii
Total of Restricted funds	10,681	873	5,335	-292	5,928	
Unrestricted funds						
General fund St John's	71,597	207,050	189,780	292	89,159	
General fund St Wilfrid's	11,395	73,734	90,144	0	-5,015	
O'Hara Legacy fund, St John's	81,507	0	0	0	81,507	iv
Designated House Repairs fund, St Wilfrid's	305	0	305	0	0	v
Designated Kitchen repair fund, St Wilfrid's	4,012	0	200	0	3,812	
Designated Church Improvement, St W's	76,150	0	4,504	0	71,646	vi
Designated "Friends" St Wilfrid's	150	40	0	0	190	vii
Total of Unrestricted funds	245,116	280,824	284,933	292	241,299	
Total of All funds	255,798	281,698	290,268	0	247,227	

NOTE (i) The St John's Development (2007 hall) fund is now being replanned.

NOTES (ii) and (iii) The Charity funds are funds given for a specific charity, about to be paid over.

NOTE (iv) O'Hara legacy in 1990 was unrestricted. Until December 2003 it paid to purchase a house and pay for the salary of a Church Army officer in the parish. Part of this fund is represented by the house at 1996 value £65,000 (see note 7.1 above) the balance being held for future work.

NOTE (v) Depreciation fund set aside from 2013 to cover replacement of assets at St Wilfrid's.

NOTE (vi) Improvement fund, held pending a building plan at St Wilfrid's.

NOTE (vii) Friends fund, is to receive and pay for social activity at St Wilfrid's.

NOTE 14. Analysis of cash and cash equivalents

	Total Funds 2017	Total Funds 2016
	£	£
Cash in hand	73	73
Notice deposits (less than 3 months)	198,795	197,845
Overdraft facility repayable on demand	0	0
Total cash and cash equivalents	198,868	197,918

NOTE 15. Related parties and transactions

There are none to disclose.

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S CHURCH, POLEGATE
WITH THE CONVENTIONAL DISTRICT OF ST WILFRID'S CHURCH, LOWER WILLINGDON**

REGISTERED CHARITY NO. 1130861

Independent Examiner's Report to the Trustees

I report on the accounts for the year ended 31 December 2017 which are set out on pages 10 to 19.

Respective responsibilities of the Trustees and the Independent Examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Association of Certified Accountants.

It is my responsibility to:

1. Examine the accounts under section 145 of the Charities Act
2. To follow the procedures laid down in the general Directions given by the Charities Commission (under section 145(5)(b) of the Charities Act, and
3. To state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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 the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts show a 'true and fair' view and the report is limited to those matters set out below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect,:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the accounting requirements concerning the form and content of accounts set out in the Charities Act (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 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.



.....
Mark R Sellings FCCA
30-34 North Street
Hailsham
East Sussex BN27 1DW

Date 20-Mar-18