

SAINT LAURENCE



The Parish Church of Upminster

Registered Charity No. 1132839

Annual Report and Financial Statements of the Parochial Church Council

for the year ended 31st December 2018

Incumbent:

Revd. Susannah M. Brasier
The Rectory
4, Gridiron Place
Upminster
Essex
RM14 2BE

Bank:

National Westminster Bank
120-122 High Street
Hornchurch
Essex

Independent Examiner:

Robert C. Penfold, F.C.A.
238, Corbets Tey Road
Upminster
Essex

The Parochial Church Council (PCC) of Upminster has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the fabric of the parish church and other owned property. It met six times during the year.

PCC Membership

Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the year 2018 the following served as members of the PCC:

Incumbent: The Revd Susannah Brasier

Associate Priest:

The Revd Nicola Teverson (until March 2018)

Fr Roy Murray (from October 2018)

Deanery Synod Reps: Penny & Clive Edwards,
Cheryl Piper.

Churchwardens: Tony Richards
(until March 2018)
Christine Foot

Elected members

Carole Billings (until April 2018)

Nick Butler

Alan Butcher

Melvyn Gallagher

Lance Jackson (until April 2018)

Colin Jarvis (from April 2018)

Margaret Jarvis (from April 2018)

Andrew Lillington

Nigel Lockwood (from April 2018)

Tony Mason

Michael Masterson (from April 2018)

Chris Mowat (Vice-Chair)

Yvonne Osmond

Debbie Stewart (from April 2018)

Deborah Masterson (Co-opted)

Richard Brasier (Co-opted)

In Attendance

Tony Bloomfield (Treasurer)

Beryl Speed (Hon. Secretary - elected member until April 2018)

Additional Officers

James Helby (Assistant Treasurer)

Paul Wallis (Health and Safety)

Tony Edge (Halls Manager)

Management & Task Groups

The PCC operates through the Central Management & Finance Group (CM&FG), which incorporates the Buildings Management Group (BMG) and the Halls Management Group (HMG). There are also Project Task Groups. The CM&FG is empowered to act except in matters requiring the sanction of the Incumbent and/or the PCC as laid down by the rules and regulations governing their empowerment, or requiring financial expenditure other than already sanctioned. The BMG, HMG, and Project Task Groups are empowered to act under the umbrella of the CM&FG.

The Management Group Convenors have power to co-opt, and report to the CM&FG regularly. Project Task Groups are set up for specific projects as and when the Incumbent and/or the PCC believe there is a need.

Standing Committee

The only committee required by law consisting of the Rector, Churchwardens, PCC Secretary, Treasurer and Vice-Chairman. It has the power to transact the business of the PCC between meetings subject to directions given by Council.

Central Management Group (CM&FG)

The CM&FG consists of the Standing Committee, Project Leaders of the Project Task Groups and other members of the PCC whom the PCC wishes to attend. It briefs other groups, ensures they are properly empowered, and co-ordinates their work as necessary. The CM&FG liaises with the Standing Committee regarding business requiring the attention of the PCC.

Buildings Management Group (BMG)

The BMG, chaired by Tony Mason, is a standing group charged with all aspects of the management of the church building, churchyard and Assistant Clergy house.

Halls Management Group (HMG)

The HMG, chaired by Tony Edge, is a standing group charged with all aspects of the management of the church halls.

Project Task Groups operating during 2018

Website/Electronic Communications: To maintain the parish website and to advise on all aspects of the use of electronic communication in the work of parish administration.

Adventurers' Leaders: To oversee children's groups that run during the Parish Mass.

Social: This no longer meets regularly, but continues oversight of parish meals.

Health & Safety: To consider implications for the church of Health and Safety Regulations

Personnel: To consider the church's responsibilities as an employer.

Mission & Ministry: To discuss the development of the Church's mission and ministry

Church Building Improvements Fundraising: To fundraise for the proposed extension to the church building.

Electoral Roll: At 31st December 2018 there were 184 persons on the electoral roll. A number of new people have joined during the past year, but sadly other congregation members have died, and some have moved away.

REVIEW OF THE YEAR

The worship of St Laurence remains central to its mission and ministry; this remains the case even as there have been some alterations to reflect the needs of the parish and changes in ministerial resources.

Mass is celebrated twice each Sunday and also on a Wednesday, with additional Masses on particular festivals. Our liturgy is firmly based on the Common Worship of the Church of England, while remaining true to the catholic principles that are the tradition of St Laurence.

We hold an evening service on most Sundays. During 2018 this encompassed the following: Choral and Sung Evensong (sometimes with Benediction), Said Evensong with hymns, Said and Sung Compline (in Lent and Advent), prayer in the style of the Taizé Community and a contemplative and creative Youth Service. Morning and Evening Prayer are said in church on some days during the week, and we have a monthly service of prayer in the Celtic tradition (drawing on the church's links with St Cedd), ably resourced by Linda and Nigel Lockwood. Prayer at home is also encouraged through use of the *Time for God* Daily Office and the accompanying prayer letter, now produced by Nick Butler.

We have also held several Children's Services, begun by Revd Nicky and continued by Deborah Masterson and Revd Susannah, with assistance from a number of others. We hope that it will be possible to go on holding these on occasion into the future.

We continue to hold other occasional services: weddings, baptisms, funerals, and services for civic groups, including in 2018 the Mayor of

Havering's Civic Service, the Rector having served as Chaplain for the Mayor's year in office. We hold *Footsteps*, a monthly service for toddlers in St Laurence Pre-school together with other young children and their parents/carers.

Adventurers' (Sunday School) meets most weeks during the Parish Mass and on occasion takes a lead in the worship. We also seek to cater for younger worshippers in our regular Parade Services and through the very popular Christmas crib services. These are designed to appeal to children while remaining worshipful and satisfying for all ages. We continue to take the welfare of children and vulnerable adults seriously. Thanks go to Helen Gregory for her work as Parish Safeguarding Representative, and to Katie Bowman who has now succeeded her in this role.

Pastoral care also remains key to the life and purpose of the church. Deborah Masterson continues to provide invaluable service as Pastoral Assistant and a team of others assist with home communions and services in care homes within the parish. During 2018 Lay Assistants at Holy Communion were re-commissioned, and joined by several new assistants. Jean Blow and Walter Baker stood down from this ministry; we thank them for their caring and prayerful service through the years.

The leading and planning of worship is supported by a large group of people. Important to the worship team are a large number of musicians, servers (including Alan Butcher, our sacristan) readers, leaders of prayer and sidespeople. But, of course, worship would be nothing without worshippers; everyone in St Laurence plays their part in making worship what it is.

We did not hold traditional Lent groups in 2018 but congregation members were given a booklet to use individually or collectively, encouraging them to reflect on Lenten themes in their lives and the practical application of these. Follow-up discussions took place after Easter.

Children were prepared for and admitted to First Communion on two occasions in 2018, on St Laurence Day and on Advent Sunday.

There were six meetings of the PCC held during the year. We were sorry to lose Tony Richards as a Churchwarden owing to his emigration to Australia, but were pleased that Christine Foot has been willing to continue, and provides invaluable ministry in this capacity. It is hoped that a second Churchwarden will emerge in the near future. Margaret and Colin Jarvis were appointed to the informal post of 'Assistant Churchwardens' by the PCC, and provide important help and back-up for Christine.

We are very grateful to Tony Bloomfield, assisted by James Helby, for his considerable and conscientious work as PCC Treasurer. The accounts show a total income of £188,206 and expenditure of £193,811 (restricted and unrestricted funds plus the Restoration Appeal Fund) giving a deficit of £5,605. Unrestricted funds showed a higher deficit of £10,774 as we improved our assistant clergy's property. Restricted funds had a surplus of £1,180. The Restoration Appeal fund showed a surplus of £3,989 as we commenced fund raising for the East End extension. The accounts now include the Whitehead Trust, the England Bequest and the Restoration Appeal Fund as it is clear that these funds, along with the General Fund, represent the totality of the Finances of St Laurence and reflect the full income and costs of running our church. The impact of the inclusion of these funds was £307,157. The value of our investments reduced by £13,031 in line with market conditions. The PCC paid in full the Diocesan quota for 2018 of £86,136. The value to us of the halls has again been demonstrated and we are grateful to Tony Edge and the Hall Management Group.

During 2018 Keith Sharp stood down as Planned Giving and Gift Aid Secretary. We thank him for his many years' service in this role and are grateful to Steve Roome who volunteered to succeed him.

The musical life of the Church continues to develop and to enhance worship, community life and mission. Our Director of Music, Richard Brasier, continues to organise both a programme of lunchtime concerts and also new ventures. Services also continue to benefit from the support and input of our Assistant Organist, Nigel Lockwood. The church choir continues to develop its repertoire and skills through commitment and enthusiasm.

The Building Improvements Fundraising Committee has continued to meet, ably chaired by Andrew Lillington. Thanks must go to them and other involved members of the congregation for the successful events organised thus far. It is hoped that, going forward, fundraising initiatives will be suggested and organised by a broad number of the congregation.

We were sorry to lose the Revd Nicky Teverson as our Associate Priest in March 2018, but glad to welcome Fr Roy Murray and his wife, Jean, who joined us in October 2018. In November 2018 the Rector began maternity leave; during her absence her essential duties are being covered by Fr Roy, other local clergy and lay ministers, Deborah and other lay members of St Laurence. We thank them all for their effort, commitment and generosity.

The social life of the church continues to be important.

We once again had communal meals and Lent Lunches (which raised money for our Lent Charity), and the Parish BBQ organised by the Choir Association. We have also continued our support for other charities through the 'Charity of the Month' initiative, collecting for the Harold Hill Foodbank and particular commitment to The Children's Society. Another very successful family fun morning was organised by the Children's Society Committee in May.

Our relationships with other churches in the Deanery and Churches Together continue to be important. We hosted the Week of Prayer for Christian Unity United Service in January 2018, and once again participated in a Prayer Walk held jointly with other local Anglican churches as part of the Archbishops' 'Thy Kingdom Come' initiative.

The church building is open every day, thanks to a dedicated team of people who open up and lock up, and receives a good number of visitors, both regular and occasional, who clearly appreciate its availability. We continue to receive visits from organised groups of children and adults.

The smooth running of the church depends on many people, most of whom work quietly and willingly. Without the need to interfere, administrative work is done, minor repairs are carried out on the church and halls, the churchyard is maintained and a wide variety of forms of mission and ministry are carried out.

Joanne Chapman continues as Parish Administrator, Carole Billings as Hall Bookings Secretary, and James Allen as Publicity Officer. We thank them all for their hard work.

Our parish magazine, *Gridiron*, is now produced bi-monthly; we thank the team of editors for their efforts. *Gridiron* remains an important tool in connecting with the wider parish as well as with the church community. Nigel Lockwood continues to oversee our IT and electronic communications

and we look forward to the launch of our new website in 2019.

The Church of St Laurence remains a fellowship of believers who worship together, care for each other and are keen to welcome and serve others, including the wider community. Our mutual care is expressed in concern for those going through both joyful and difficult times.



We continue to develop our hopes and plans for mission and making further connections with members of the local community.

*The Revd Susannah Brasier, Rector and Chair of
the PCC
Chris Mowat, Vice-Chair*

Parochial Church Council of Upminster
Consolidated Balance Sheet at 31st December 2018

	Note	2018 £	2018 £	2017 £	2017 £
Fixed Assets					
Tangible fixed assets	5	3,197	3,197		3,197
Current Assets					
Charity & endowment trusts	10		87,203		11,067
Debtors and prepayments	7	19,830		35,792	
Short term deposits		295,817		118,495	
Cash at bank and in hand		71,119		8,038	
		<u>386,766</u>		<u>162,325</u>	
Liabilities : Amounts falling due within one year	8	16,809		4,753	
Net Current Assets			<u>369,957</u>		<u>157,572</u>
Less - Liabilities : Amounts falling due after one year			-		-
NET ASSETS			<u><u>460,357</u></u>		<u><u>171,836</u></u>
FUNDS					
Unrestricted - General		132,579		75,606	
Unrestricted - Property reserve	9	<u>72,100</u>		<u>77,000</u>	
			204,679		152,606
Restricted			65,389		19,230
Restricted - St Laurence Church Restoration Appeal Fund			190,289		-
			<u><u>460,357</u></u>		<u><u>171,836</u></u>

Approved by the Parochial Church Council on 3/3/19 and signed on its behalf by :

 (Chairman)
  (Member)

The notes on pages 7 to 12 form part of these accounts

Parochial Church Council of Upminster
Statement of Financial Activities
For the year ended 31st December 2018

	Note	Unrestricted Funds £	Restricted Funds £	Restoration Appeal Fund £	Total Funds 2018 £	2017 £
INCOMING RESOURCES						
Incoming resources from donors	2a	87,582	5,962	5,637	99,181	105,498
Other voluntary incoming resources	2b	-	-	4,243	4,243	75
Income from ancillary activities	2c	69,152	-	-	69,152	67,270
Other incoming resources	2d	9,269	403	-	9,672	14,286
Income from Investments	2e	3,796	1,565	597	5,958	1,370
TOTAL INCOMING RESOURCES		169,799	7,930	10,477	188,206	188,499
RESOURCES USED						
Grants	3a	17	5,962	-	5,979	7,724
Activities directly relating to the work of the Church	3b	161,586	788	6,044	168,418	165,292
Fundraising and publicity	3c	2,114	-	380	2,494	3,183
Church management and administration	3d	16,856	-	64	16,920	13,316
TOTAL RESOURCES USED		180,573	6,750	6,488	193,811	189,515
NET INCOMING (OUTGOING) RESOURCES		(10,774)	1,180	3,989	(5,605)	(1,016)
Balances B/F 1st January 2018		152,606	19,230	-	171,836	172,150
		141,832	20,410	3,989	166,231	171,134
Other recognised gains:						
Consolidation of trusts and funds in 2018		70,626	50,231	186,300	307,157	-
Gains/(losses) on charity funds	10	(7,779)	(5,252)	-	(13,031)	702
Balances C/F 31st December 2018		204,679	65,389	190,289	460,357	171,836
Represented by:-						
General funds		81,912	28,853	-	110,765	83,769
Property reserve	9	72,100	-	-	72,100	77,000
Charity/endowment funds	10	50,667	36,536	-	87,203	11,067
Restoration Appeal Fund	12	-	-	190,289	190,289	-
		204,679	65,389	190,289	460,357	171,836

Parochial Church Council of Upminster
Notes to the Financial Statements
For the year ended 31st December 2018

1.Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

Change in Scope of Accounts

The Accounts for 2017 included the PCC General Fund and 3 trust funds controlled by the PCC.

There are 2 further trust funds, the England Bequest, for educational purposes, and the Whitehead Trust for general purposes which are controlled by the trustees of these trust funds. In 2018 it was determined that these funds are utilised in such a way that they should be consolidated in these accounts, and this takes effect from 1 January 2018. The prior period has not been restated.

In addition, the St Laurence Restoration Appeal Fund was created specifically for the repairs and maintenance of the fabric of the church, organ, bells and tower. Similar to the above, it was determined that these funds are utilised in such a way they should be consolidated in these accounts, and this takes effect from 5 April 2018, after the previous set of accounts were drawn up. The prior period has not been restated.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. The Restoration Appeal Fund is separately identified. The accounts 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.

Incoming Resources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under covenant is recognised when received. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement of the amount due.

Income tax recoverable on Gift Aid donations is recognised when the underlying income is received. All other income is accounted for when received.

Resources used

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

Fixed Assets

Consecrated and beneficed property is excluded from the accounts by section 10 of the Charities Act 2011. No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Equipment used within the church premises is written off as expenditure when purchased.

Parochial Church Council of Upminster
Notes to the Financial Statements
For the year ended 31st December 2018

Accounting policies (continued)

Current assets

Amounts owing to and collectable by the PCC are shown as debtors.

Short term deposits include cash held on deposit either with the COIF Church of England funds or at the NatWest bank or other banks authorised and regulated by FCA and PRA.

2. Incoming resources

	Unrestricted Funds	Restricted Funds	Restoration Appeal Fund	Total Funds 2018	2017
	£	£	£	£	£
2a Incoming resources from donors					
Planned Giving:					
Covenants, gift aid & small donations	61,057	-	-	61,057	65,628
Tax recovered/recoverable	14,799	-	-	14,799	17,458
Uncovenanted	4,985	-	1,400	6,385	6,073
Other collections	6,741	-	690	7,431	5,192
Charity collections	-	5,962	-	5,962	7,601
Sundry donations & for special purposes	-	-	3,547	3,547	3,546
	<u>87,582</u>	<u>5,962</u>	<u>5,637</u>	<u>99,181</u>	<u>105,498</u>
2b Other voluntary incoming resources					
Legacy	-	-	500	500	75
Fund Raising	-	-	3,743	3,743	-
	<u>-</u>	<u>-</u>	<u>4,243</u>	<u>4,243</u>	<u>75</u>
2c Income from ancillary activities					
Magazine	1,344	-	-	1,344	1,528
Church hall income	64,927	-	-	64,927	61,622
Remembrance book	-	-	-	-	330
Social events	593	-	-	593	1,242
Concerts	2,288	-	-	2,288	2,548
	<u>69,152</u>	<u>-</u>	<u>-</u>	<u>69,152</u>	<u>67,270</u>
2d Other incoming resources					
Fees to PCC	9,269	-	-	9,269	8,185
Churchyard maintenance	-	403	-	403	409
6 Gaynes Park Road income	-	-	-	-	5,692
	<u>9,269</u>	<u>403</u>	<u>-</u>	<u>9,672</u>	<u>14,286</u>
2e Income from investments					
Deposit interest	3,796	1,565	597	5,958	1,370
	<u>3,796</u>	<u>1,565</u>	<u>597</u>	<u>5,958</u>	<u>1,370</u>
Total incoming resources	169,799	7,930	10,477	188,206	188,499

* Tax recoverable for 2018 of £15,837 was received in January 2019. Prior year adjustments totalled £1,038.

Parochial Church Council of Upminster
Notes to the Financial Statements
For the year ended 31st December 2018

	Unrestricted Funds £	Restricted Funds £	Restoration Appeal Fund £	Total Funds 2018 2017 £ £	
3. Resources used					
3a Charitable Giving					
Church overseas: missionary societies	-	-	-	-	1,043
Church overseas: other	8	2,983	-	2,991	3,061
Home charities - other	8	2,773	-	2,781	2,937
Home charities - church	1	206	-	207	683
	<u>17</u>	<u>5,962</u>	<u>-</u>	<u>5,979</u>	<u>7,724</u>
3b Activities directly relating to the work of the Church					
Diocesan quota	86,136	-	-	86,136	85,195
Clergy and support staff expenses	3,980	15	-	3,995	1,732
Fees to diocese	5,500	-	-	5,500	4,430
Church running expenses	16,078	-	-	16,078	15,368
Church maintenance	2,315	-	5,305	7,620	3,060
Organ maintenance	-	-	739	739	-
Education	-	720	-	720	-
Upkeep of churchyard	423	-	-	423	247
Salaries and honoraria	16,046	-	-	16,046	17,048
Church halls costs	30,936	-	-	30,936	31,959
Expend on property halls	-	-	-	-	3,137
Donations & donations for special purposes	143	53	-	196	3,072
Other	29	-	-	29	44
	<u>161,586</u>	<u>788</u>	<u>6,044</u>	<u>168,418</u>	<u>165,292</u>
3c Fund raising and publicity					
Publicity for church and fund raising events	974	-	380	1,354	-
School prizes	60	-	-	60	-
Social events expenditure	40	-	-	40	593
Concert expenses	1,040	-	-	1,040	2,590
	<u>2,114</u>	<u>-</u>	<u>380</u>	<u>2,494</u>	<u>3,183</u>
3d Church management and administration					
Stationery, postage, fees, and sundries etc	7,175	-	64	7,239	8,684
Property maintenance - 6 Gaynes Park Road	9,681	-	-	9,681	4,632
	<u>16,856</u>	<u>-</u>	<u>64</u>	<u>16,920</u>	<u>13,316</u>
Total resources used	180,573	6,750	6,488	193,811	189,515

Parochial Church Council of Upminster
Notes to the Financial Statements
For the year ended 31st December 2018

	2018	2017
	£	£
4. Staff costs		
Salaries and honoraria	19,269	19,544

During the year remuneration was paid to a Director of Music, his Assistant, Halls Secretary and the Administrative Assistants to the Rector. The remuneration paid to the Halls Booking Secretary is included in the Halls Expenditure. No person earned £40,000 or more.

5. Fixed assets for use by the PCC

Tangible fixed assets

	Freehold Land and Buildings	Total
	£	£
6 Gaynes Park Road Upminster at cost	3,197	3,197
	<u>3,197</u>	<u>3,197</u>

Depreciation is not provided on the freehold buildings in view of the immaterial amount involved.

6. Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	Restoration Appeal Fund	Total
	£	£	£	£
Fixed assets	3,197	-	-	3,197
Current assets	167,624	28,853	190,289	386,766
Current liabilities	(16,809)	-	-	(16,809)
Liabilities: amounts falling due after one year	-	-	-	-
Charity/endowment funds	50,667	36,536	-	87,203
Fund balance	<u>204,679</u>	<u>65,389</u>	<u>190,289</u>	<u>460,357</u>

7. Debtors

	2018	2017
	£	£
Prepayments	3,197	1,691
Gift Aid recoverable from HMRC	15,917	34,101
Other debtors	716	-
	<u>19,830</u>	<u>35,792</u>

Gift Aid for 2018 of £15,837 is due from HMRC and was received in January 2019

8. Liabilities : amounts falling due within one year

Accruals and deferred income	16,809	4,753
	<u>16,809</u>	<u>4,753</u>

9. Property Reserve

Not restricted

PCC have agreed to set aside funds for major repairs to PCC property	2018	2017
	£	£
Opening balance	77,000	77,000
Property maintenance expense	(4,900)	-
Closing balance	<u>72,100</u>	<u>77,000</u>

Parochial Church Council of Upminster
Notes to the Financial Statements
For the year ended 31st December 2018

10. Fund Details

The restricted funds include income from two ancient charities and two bequests:

- (a) Frith Charity. Reg.No.262008 Created in 1610 to provide bread for the poor of the parish.
£36 Income received direct by PCC in 2018
- (b) Boyce Charity. Reg. No.310907. Created in 1869 to advance youth membership of the choir.
£45 Income received direct by PCC in 2018
- (c) Miss G.K. Wright deceased. A perpetual endowment for the upkeep of the churchyard .
£404 Income received direct by PCC in 2018
- (d) Rona England Bequest. Created by a legacy in 1994 for educational purposes
£1,484 Income received in 2018 and £720 expenditure.

The unrestricted funds include one bequest:

Miss C F Whitehead Trust. Created by a legacy in 1961
£3,521 Income received in 2018 and £3,860 expenditure on general church running costs and maintenance of 6 Gaynes Park Road

Fund Values

	2018	2017
Frith Fund Value at 31/12	1,034	1,063
Boyce Fund Value at 31/12	1,289	1,326
Wright Fund Value at 31/12	7,582	8,678
England Bequest Value at 31/12	26,631	-
Restricted Funds	36,536	11,067
Whitehead Trust Value at 31/12	50,667	-
Charity & endowment trusts	87,203	11,067
First time consolidation in 2018	89,167	-
Unrealised gain/(loss) for the year	(13,031)	702

11. Financial Commitments

There are no financial commitments for the coming financial year .

12. St Laurence Church Restoration Appeal Fund

The St Laurence Church Restoration Appeal includes funds for the repairs and maintenance of the church fabric, repairs and maintenance of the organ, tower and bells, and a historic bequest for repairs and maintenance of the church and the organ.

The fund is also the recipient of funds raised for the Church Improvement project.

Income and Expenditure from 5 April 2018

Repairs & Maintenance fund	
Fund Raising	3,743
Donations and other income	5,851
Expenditure	(5,749)
	3,845
Organ fund	
Income	883
Expenditure	(739)
	144

There was no income or expenditure in the other Restoration Appeal funds

Balances by fund	31 December 2018	5 April 2018
Repairs & Maintenance fund	39,752	35,907
Organ fund	1,456	1,312
Bells & Tower fund	199	199
Bequest for Church Fabric	133,375	133,375
Bequest for Organ	15,507	15,507
	190,289	186,300

Independent Examiner's Report to the PCC of Upminster

I report on the accounts of the PCC for the year ended 31 December 2018, which are set out on pages 6 to 12.

Respective responsibilities of the PCC and the Examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an Independent examination is needed.

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- Follow 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 Independent Examiners Statement.

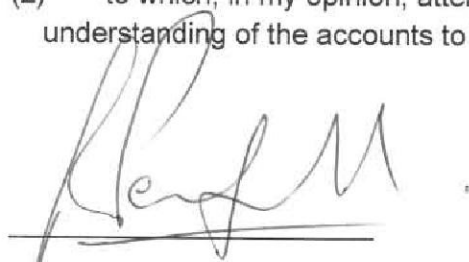
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an opinion on 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 these accounting records 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.



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