

ST MARK'S

Registered office
St Mark's Church
West End Road
Haydock
St Helens
WA11 0AX

TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS
of the
PAROCHIAL CHURCH COUNCIL
for the year ended
31st December 2018

Parish Vicar:
Reverend Dan Leathers
St. Mark's Vicarage
2 Stanley Bank Road
Haydock
St Helens
WA11 0UW

Curate:

N/A

Bankers:
Co-operative Bank
1, Balloon Street,
Manchester
M60 4EP

Independent Examiner:
K M Accountants,
Manchester Road,
Burnley
BB11 1JG

Parochial Church Council of the Ecclesiastical Parish of St. Mark's Haydock.
Registered Charity Number 1128590

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1 Background

St. Mark's P.C.C. has the responsibility of co-operating with the Parish Vicar, the Reverend Dan Leathers promoting in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the previous Associate Vicar's House at 11 Wagon Lane Haydock, the Church Hall (TANGO Warehouse) and Grounds, Park Street, Haydock, St. Mark's Centre, Park Street, St Mark's Graveyard and the Curate's House 303 Park Street, Haydock.

2 PCC Membership

2.1 Members of the P.C.C, who are also trustees of the charity for the purposes of the Charities Act 2011, are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. Members are elected for a 3-year period.

2.2 Induction and Training of new trustees - PCC members receive induction and training, including trustee responsibilities, basic health and safety, risk assessment and management and child protection procedures.

From April 2018, (unless otherwise stated) the following served as members of the P.C.C.:

Parish Acting Vicar	Reverend Andy Baker (until October 2018)
Parish Vicar	Reverend Dan Leathers (installed 22 October 2018)
Other clergy	N/A
Wardens	Charlie Mulvihill Sue Ashcroft
Layreaders	Richard Denno Ruth Simpson

Elected Representatives on the Deanery Synod and therefore ex officio members of PCC.

Verna Jolly	Les Greenall	Libby Kelsey
Barbara Jones	Alison Carson	

A Dunne and J Dunne jointly hold the position of Lay Chair for Deanery Synod and at the request of the Area Dean they share a place on PCC.

Elected Members

Stephen Barton	Jean Palombella
Simon Conway	Doug Smith
Wendy Conway	Irene McGinn
John Davies	Pat Mather
Ian Duncan	Kathryn White
Gary Kelsey	Sheila Wilcock
Brenden Lister	

(There are currently two vacancies on PCC)

3 Committees

Standing Committee

This is the only committee required by law. It has power to transact the business of the P.C.C. between its meetings, subject to any directions given by the Council. St. Mark's Standing Committee comprises the Vicar, Church Wardens, Treasurer, Secretary and two lay members elected at the first meeting of the new PCC each year.

TANGO Steering Committee

TANGO comes under the umbrella of PCC and as such its Steering Committee is classed as a subcommittee of PCC. This is annually approved at the first meeting of the PCC following the Annual PCM.

Safeguarding Subcommittee.

New Diocesan Safeguarding policies for Children and Vulnerable adults had been due early in 2018 and so the Safeguarding Subcommittee of 2017 had been postponed in expectation of the new policies. In June 2018, PCC approved a new Safeguarding subcommittee to review Safeguarding procedures within St. Mark's in the interim.

4 St. Mark's operates as a team ministry.

The following teams communicate with and come under the umbrella of the P.C.C.

Staff Team	Welcome Team
Visuals/PA Teams	Light & Life Team
Green (Eco) Team	Children/Youth Team
Wardens Team	Administration Team
Hospitality Team	Worship Team
Pastoral Care Team	Finance Team
The Source	Banner Team
Ladies Cluster	Maintenance Team
Community Development Team (T.A.N.G.O.)	Emerge
Mission Team	Safeguarding Team
Service Leadership Team	
Operations Team	

Requests, proposals, problems, ideas and vision come from each of these teams and are weighed and considered by the P.C.C. Major vision involving the whole life of the church is shared between all the teams and fed back to the P.C.C.

5 Church Attendance

- 352 parishioners were on the Church Electoral Roll as at April 2018 (fifth year of a revised roll)
- The average Sunday Attendance in 2018 was 164 adults and 23 children.
- The average weekly attendance at Fresh Expressions activities was 64 adults and 24 children.
- During 2018 we had 17 Baptisms, 2 Confirmations, 4 Weddings, 22 Funerals & 4 at the Crematorium

6 St. Mark's Communication Channels

St. Mark's is always on the move and seeking to use every way possible to take God's word and love out into the community of Haydock. New things are always happening, so to help us keep up to date:

- Everyone attending church on Sundays receives a notice sheet/cell notes
- We have a quarterly Newsletter called The Flame
- We have a Facebook page regularly updated
- We have a website www.stmarkshaydock.org
- We have regularly updated notices around all buildings.
- We have carefully planned out notices from the front at every service.
- The office has a phone line manned from 10am – 2pm Mon – Thurs, and an email info@stmarkshaydock.org
- We have posters for our major events (e.g. Christmas) and there is an open-door policy in the Church Office.
- Internally there is now a church intranet for leaders and team members, which includes a Live updated Service rota, Live updated Order of Service and other facilities.

7 Cell Structures

We have 17 cells groups of varying sizes with lay leadership. These cells have a variety of focuses, age demographics and missional areas.

We also have a number of activities termed “Fresh Expressions” which are described by the CoFE as missional activities that are not regular church services. There is a good deal of overlap between these groups and cells. The following are some examples of this:

TANGO	- Staff/Volunteers Community project. Occasional breakfasts together
SMARTIES	- Twice weekly childrens and parents group.
Dream	- Meet once a month - reaching a post-modern generation
New Creations	- Meet weekly in the Centre to make cards
Walk-out	- Meet monthly for organised walks in the countryside
Focus	- Photography cluster - looking at creation in a new way
Ladies Meeting	- Meet weekly for fellowship & guest speakers
Golden Oldies	- Over 60's meet weekly for arts and crafts
Gardening	- two teams, the regular gardening team who meet weekly and the Saturday Gardening cluster who meet monthly, both develop the Community garden and church gardens.
Emerge	- Meet regularly for cell and other social activities
Cool Club	- Meet fortnightly in term time for 5-11 year olds (most of whom are unchurched)
Soul Mums	- Meet weekly to provide Spiritual nourishment for mums with pre-schoolers
Youth Meal	- Meet fortnightly for chat and Christian discipleship.
Book Club	- Shared interest group with Christian input.
Light & Life	- Showing Jesus through love, signs, wonders and miracles.
Bowling	- Indoor bowling on a regular basis.
Café Church	- Eating, fellowship and a thought for the day.
Fellowship Meal	- A meal for the community once a month.

8 **St. Mark's Vision Statement**

"We commit to fixing our eyes on Jesus and moving forwards together."

9 **Our Core Values**

In general our objectives are based on our vision:

Our Identity Statement:

WHO ARE WE?

We are God's Church

Our Value Statement:

HOW DO WE DO THINGS?

All Involved

Becoming Disciples

Creating Community

Doing Evangelism

Encountering God

Our Vision Statement:

WHERE ARE WE HEADING?

We commit to fixing our eyes on Jesus and moving forwards together.

Our Purpose Statement:

WHY DO WE EXIST?

Worship

Witness

Community

Review of the year

10 PCC

The general functions of the PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956. The PCC during 2018 was made up of the Vicar (from October 2018), Associate Vicar (until October), 2 Church Wardens, 2 Lay Readers and 5 Deanery Synod Reps who are all ex officio, plus 13 elected members and members of the congregation (there are currently two positions vacant). When planning our activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit, and in particular, the specific guidance to charities concerned with the advancement of religion.

In 2018, the PCC has had 9 ordinary meetings, 3 extraordinary meetings, and an extra meeting was required in October 2018 as part of the process for the Disabled Friendly Church Award. Standing Committee met as required between January and October, but with the appointment of the new vicar, Standing Committee are now meeting on the fourth Monday of each month, and their minutes are always circulated and approved at the next PCC meeting. Representatives of PCC attended the TANGO Away Day in November.

As part of the Church of England Vacancy Process, the Section 11 meeting was held on 22nd January 2018 and the Section 12 meeting was held on 8th March 2018. As the first round of advertising was not successful, a meeting was held at the request of CPAS, patrons of St. Mark's, to which some members of PCC were invited along with representatives from some of the ministries within St. Mark's to discuss alternative pathways during the second round of advertisements.

At the first meeting of the PCC following the APCM, the following appointments were made:

Lay Chairman:	Simon Conway
Treasurer:	Verna Jolly
Secretary:	Wendy Conway
Assistant Secretary:	Alison Carson
Electoral Roll Officer:	Libby Kelsey
Child Safeguarding officer:	Marie Curran
Vulnerable Adult coordinator:	Marie Curran

Two PCC representatives for Standing Committee are Simon Conway and Alison Carson

11 Buildings and Resources

PCC approved Condry Lofthouse to become the church architect in June 2018 when the previous architect informed us that he no longer did work with churches.

11.1 Church

- New locks have been fitted to Church, a new keyholder list produced and new alarm codes have been given to all keyholders
- The process was begun to apply for the Disabled Friendly Church Award (which will be awarded in September 2019)
- A Fire Risk Assessment was carried out and the necessary work completed
- A crack in the lintel above the external door near the church kitchen was repaired
- Work completed on a failing voussoir in the chancel
- A hive system has been installed to run the heating in church

11.2 The Centre

- The issue from 2017 with the Centre roof leaking continued into 2018, and due to difficulties with contractors it is expected that it will be completed in early 2019.
- Gutters and valleys of the Centre roof were cleared and some repairs carried out.
- A Fire Risk Assessment was carried out and the necessary work completed

11.3 TANGO Warehouse

- New doors were installed to improve the security of the Warehouse.
- A Fire Risk Assessment was carried out and the necessary work completed
- A camera survey was undertaken for an issue with the drains

11.4 Community Garden

- Continues to provide fruit and vegetables for use in The Source and T.A.N.G.O. cafés, co-ordinates recycling and provide areas for use by local people
- Links are being developed with the church and wider community, for example some of the Dream services have been held in the Garden, as have reflections during Lent and Advent, and non-church groups like the Dementia Group and Messy Play have used the garden for activities
- Additions have been made to the community orchard on the church field.

11.5 Curate's House

- There was an issue with the drains outside the curate's house and there have been several investigations throughout the year

11.6 Associate Vicar's House

- A number of repairs have been carried out on the Associate Vicar's House.

11.7 Vicar's House

During the time before Rev. D. Leathers' installation, tenants had been arranged by the Diocese. The Diocese gave the keys back to the Wardens in August 2018 so the house could be prepared for the arrival of the Leathers family ready for the start of the new school year.

12 Personnel

- Rev. Andy Baker moved to St. Michael le Belfry, York in October 2018
- Rev. Dan Leathers was installed as vicar in October 2018
- Jonty Forster completed his time as Ordinand and has taken position as Curate in Huyton
- Ellen O'Donnell has continued on a rolling temporary contract as cleaner
- Hayley Baker resigned her role within the Verger job-share and has been replaced by Eileen Ellison
- Bec Hill resigned as Families Pastor to begin ordination training

There have been no staffing changes in T.A.N.G.O

13 Mission

- A donation was made to Tearfund from our Harvest Offering.
- Foodbank supported by regular donations.
- Gift to the Church Society at Christmas from our Christingle services.
- We continue to support 2 children through Compassion UK

- There was a Christmas Giving activity at Christmas, wrapping presents for the community.
- There have been all-together services at St. Helen's Parish Church attended by many of St. Mark's congregation

14 General

St. Mark's became affiliated to New Wine and received support from CPAS during the advertisement of the clergy vacancy.

15 Ministry

We hold regularly Sunday services which generally include two in the morning and one in the afternoon. The afternoon service has a pattern of home visits, café church, communion and a meal.

Baptisms are held on the first and third Sundays as required, with the first Sunday usually non-church families, and third Sunday if needed for church family. St. Mark's store the Deanery full-immersion baptism pool which has been used through the year for adult full immersion baptisms at St. Mark's and at other churches throughout the Deanery. St. Mark's continues to run the Church of England pilot scheme for baptisms, including a nominated "Baptism Buddy" for each family, and this programme has been very well received by non-church families

Other Ministries can be seen above (section 7) in our description on 'Fresh Expressions'.

We hold a Pancake party, light night event and a summer club that many of the children from the local community attend. There is a regular Cool Club for primary aged children, an annual Christingle service and walk-through services at Easter and Christmas for the local primary school.

We also hold a number of fellowship events for the congregation and wider, such as our Quiz socials and youth meal.

Financial and other statutory information

16 Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure the financial statements comply with The Charities Act 2011, The Charity (Accounts & Reports) Regulations 2008 and Church Accounting Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

When planning our activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit, and in particular, the specific guidance to charities concerned with the advancement of religion.

17 Reserves Policy

The P.C.C. has established a policy whereby the unrestricted funds not committed or invested (called 'the free reserves') should be sufficient to cover between 4 and 6 months of the general expenditure of the church.

At the 31st December 2018, these free reserves were £76,144 (£ 96,107 in 2017).

18 Grant Making Policy

The P.C.C. aims to spread donations it makes between local, national and overseas missionary projects and programmes. All grants are approved by the P.C.C. The money is generated by tithing 10% of all the general church income.

19 Risk Management

The P.C.C. actively reviews the major risks and challenges generated within the church by means of its regular meetings. Approval is required for all key operational and financial decisions.

20 Health and Safety

One of the Church Wardens is the nominated representative for Health and Safety and all issues are reported to her. Health and Safety matters are brought to PCC as required.

21 Investment Policy

It is the policy of the P.C.C. to invest fund balances with the CBF Church of England Deposit Fund.

22 Voluntary Help

The P.C.C. wishes to express their gratitude to the many volunteers who help in so many ways in the various activities of the church and who generally provide support to the P.C.C.

23 Transactions and Financial Position

The Statement of Financial Activities is set out on page 13 and shows net loss of £39,562 (£37,879 in 2017).

The principle funding sources of the church's activities continues to be gifts and donations from members of the congregation, supplemented by grants from outside bodies and income generated in the course of the church's outreach work from activities such as TANGO, The Source and Hire of premises.

Our reserves stand at £554,605 (£ 594,167 in 2017). General purpose funds, which include buildings at a value of £398,275, stand at £475,478 (£ 495,971 in 2017); restricted funds, which includes the New Future capital project fund of £29,623 (£ 46,707 in 2017) stand at £76,017 (£94,998 in 2017) and there is a permanent endowment fund of £3,110 (£3,198 in 2017).

Approved by the P.C.C. on 21st April 2019 and signed on their behalf by:

Reverend Dan Leathers

Date: 21st April



Independent Examiner's Report to the Parochial Church Council ('the Trustees') of the Ecclesiastical Parish of St Marks Haydock

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2018 which are set out on pages 13 to 22

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 a member of the Association of Charity Independent Examiners, 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.

Mark Heaton FCCA FCIE

KM, Chartered Accountants
1st Floor, Block C, The Wharf
Manchester Rd
Burnley
BB11 1JG

DATE...21.4.19

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MARK'S HAYDOCK

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2018

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2018 £	TOTAL 2017 £
INCOMING RESOURCES						
<i>Incoming resources from generated funds</i>						
<i>Voluntary income:</i>						
Donations and grants	2(a)	210,457	12,878		223,335	240,967
Investment income	2(b)	350	494		844	583
<i>Incoming resources from charitable activities</i>						
Church activities	2(c)	36,624	147,457		184,081	148,524
TOTAL INCOMING RESOURCES		247,431	160,829	-	408,260	390,074
RESOURCES EXPENDED						
<i>Charitable activities:</i>						
Grants paid	3(a)	(21,178)	(2,571)		(23,749)	(27,151)
Other church activities	3(b)	(251,046)	(172,339)		(423,385)	(397,520)
Governance costs	3(c)	(600)			(600)	(3,300)
TOTAL RESOURCES EXPENDED		(272,824)	(174,910)	-	(447,734)	(427,971)
Net outgoing resources before transfers		(25,393)	(14,081)	-	(39,474)	(37,897)
Transfers:						
Gross transfers between funds	9(c)	4,900	(4,900)	-	-	-
Net outgoing resources before other recognised gains and losses		(20,493)	(18,981)	-	(39,474)	(37,897)
Gains/(losses) on investment assets		-	-	(88)	(88)	18
INCOME / (EXPENDITURE AND NET MOVEMENT IN FUNDS FOR THE YEAR)		(20,493)	(18,981)	(88)	(39,562)	(37,879)
Reconciliation of funds						
Total funds brought forward		495,971	94,998	3,198	594,167	632,046
Total funds carried forward		475,478	76,017	3,110	554,605	594,167

The notes on pages 13 to 22 form an integral part of these financial statements.


PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MARK'S HAYDOCK

BALANCE SHEET

At 31 December 2018

	Note	2018 £	2017 £
FIXED ASSETS			
Tangible fixed assets	5a	408,070	421,521
Investment assets	5b	<u>3,110</u>	<u>3,198</u>
		<u>411,180</u>	<u>424,719</u>
CURRENT ASSETS			
Debtors	7	7,800	6,482
Cash at bank and in hand		<u>232,180</u>	<u>264,936</u>
		<u>239,980</u>	<u>271,418</u>
LIABILITIES			
CREDITORS: Amounts falling due within one year	8a	<u>(12,428)</u>	<u>(15,051)</u>
Net current assets		227,552	256,367
CREDITORS: Amounts falling due after more than one year	8b	(84,127)	(86,919)
Total assets less current liabilities		<u>554,605</u>	<u>594,167</u>
FUNDS	6		
Unrestricted	9a	475,478	495,971
Restricted	9b	76,017	94,998
Permanent Endowment		3,110	3,198
Total charity funds		<u>554,605</u>	<u>594,167</u>

Approved by the Parochial Church Council on 21st April 2019 and signed on its behalf by:



Trustee



Trustee

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MARK'S HAYDOCK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2018

1 ACCOUNTING POLICIES

Accounting convention

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts, except for the valuation of investment assets which are shown at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

Funds

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as unrestricted or restricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (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 must be carried forward for each fund. The PCC invests separately for its major restricted fund, the New Future fund, and interest earned is allocated accordingly.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Properties purchased for use by the charity out of restricted funds are transferred to general funds once the transaction has been completed.

Where the charity has committed itself to pay grants out of income at a percentage, the balance unpaid is allocated to Designated Funds for payment in the following year.

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. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Grant income is deferred when grants are received in advance of the performance of the activities to which they relate. Income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided). Grant income in this category provides funding to support performance activities where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December 2018

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MARK'S HAYDOCK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2018

1 ACCOUNTING POLICIES (continued)

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

All resources expended are incurred as part of the charitable activities of the PCC except for the audit fee which is included in Governance Costs.

Fixed Assets

- a) Consecrated land and benefice property is not included in the accounts in accordance with S.96(2)(a) of the Charities Act 2011
- b) Church Hall and land are fully written down in the accounts.
- c) 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 before 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.
- d) No depreciation is provided on the curate's, or the assistant vicar's houses, included within freehold land and buildings, or on the Church Centre, included within long leasehold land and buildings, on the grounds that it would be immaterial because the estimated residual values of the land and buildings are not materially different from the amounts shown in the accounts. The valuations of the properties are reviewed annually for impairment.
- e) Equipment used within the church premises is depreciated on a straight line basis over 5 years, starting in the year after purchase.
- f) Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December 2018. The Statement of Financial Activities includes the net gains and losses arising on revaluations throughout the year.

Current Assets

Amounts owing to the Charity at 31 December 2018 in respect of fees or other income are shown as debtors less any provision for amounts that may prove uncollectable.

Bank deposits include cash held on deposit either with the CBF Church of England Funds or at a Bank.

Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MARK'S HAYDOCK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2018

2 INCOMING RESOURCES

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2018	FUNDS 2017
	£	£	£	£	£
2(a) Donations and grants					
Gift Aid	125,836	5,040	-	130,876	136,759
Income Tax recoverable on Gift Aid	32,952	873	-	33,825	34,016
Collections (open plate) at all services	12,860	6,965	-	19,825	18,799
Standing Orders not G Aid	14,386	-	-	14,386	14,524
Sovereign Giving	9,180	-	-	9,180	8,658
Legacy	4,000	-	-	4,000	21,526
Sundry Donations	11,243	-	-	11,243	6,685
Total	210,457	12,878	-	223,335	240,967
2(b) Investment income					
Interest on UK Cash Deposits Total	350	494	-	844	583
2(c) Church activities					
Source	12,195	-	-	12,195	10,025
Letter Box Donations	-	1,566	-	1,566	2,736
Bookstall	264	-	-	264	416
Ladies Cluster	1,419	-	-	1,419	1,755
Tango Community Project	-	117,797	-	117,797	104,814
Smarties/Cool Club	1,853	-	-	1,853	1,989
Wedding/Funeral Fees	11,745	-	-	11,745	11,660
Men' Ministry	11	-	-	11	-
Hire of Centre etc	2,990	-	-	2,990	1,712
Diocesan recharges	3,500	9,000	-	12,500	13,417
Community Garden	-	100	-	100	-
Insurance Claims	2,647	-	-	2,647	-
	36,624	128,463	-	165,087	148,524
Grants receivable	-	18,994	-	18,994	-
	-	18,994	-	18,994	-
Total	36,624	147,457	-	184,081	148,524
TOTAL INCOMING RESOURCES	247,431	160,829	-	408,260	390,074

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MARK'S HAYDOCK

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2018

3 RESOURCES EXPENDED

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2017	TOTAL 2016
	£	£	£	£	£
3(a) Missions /Grants					
To Institutions					
CROSSLINKS	5,100	300	-	5,400	5,300
TEAR FUND	3,385	565	-	3,950	5,000
GIDEONS			-	-	500
COMPASSION	1,320	180	-	1,500	1,440
CMS	2,000		-	2,000	2,000
CPAS	2,000		-	2,000	2,000
Poppy Appeal	200	100	-	300	300
St. Luke's Hospital	100		-	100	100
Open Doors	750		-	750	750
Release International	750		-	750	750
Hope Centre - Homeless	470	30	-	500	500
Other small donations	564	241	-	805	1,334
Evangelical Alliance	200		-	200	200
St Helen's Foodbank			-	-	620
Ladies Cluster Donations	839		-	839	757
Tango Donations		1,005	-	1,005	100
	17,678	2,421	-	20,099	21,651
To Individuals					
G Heyes YWAM	2,100	150	-	2,250	2,000
J Forster	-	-	-	-	400
K White	400	-	-	400	800
J Denno	-	-	-	-	400
R & D Singh	1,000	-	-	1,000	1,000
R Gaunt	-	-	-	-	400
Mem P Sharpe	-	-	-	-	500
	3,500	150	-	3,650	5,500
Total	21,178	2,571	-	23,749	27,151

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MARK'S HAYDOCK

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2018

3 RESOURCES EXPENDED (cont....)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2018 £	TOTAL 2017 £
3(b) Work of the Church					
Diocesan Stipend & Quota	115,501	-	-	115,501	113,233
Working Expenses of Incumbent	1,936	-	-	1,936	284
Parsonage Houses	(433)	3,730	-	3,297	2,971
PCC Property	3,529	-	-	3,529	4,050
Assistant Staff	19,504	-	-	19,504	27,421
Church Running Expenses	10,143	-	-	10,143	10,491
Church Utilities	5,879	-	-	5,879	5,857
Church Maintenance	12,593	26,899	-	39,492	15,215
Upkeep of Services	6,267	-	-	6,267	5,423
Upkeep of Churchyard	7,588	-	-	7,588	9,193
Centre Running Expenses	9,334	-	-	9,334	9,628
Centre M'tce	4,505	1,565	-	6,070	4,155
Depreciation	530	12,921	-	13,451	13,451
Training Costs and support costs	1,498	-	-	1,498	2,731
St Miletus	3,250	-	-	3,250	4,750
Bookstall Costs	266	-	-	266	348
Tango Costs	-	116,972	-	116,972	116,924
Tango Containers	-	6,426	-	6,426	-
Source	12,464	-	-	12,464	12,790
Ladies Cluster	224	-	-	224	231
Smarties/Cool Club	1,898	-	-	1,898	1,536
Admin Assistants	24,061	-	-	24,061	21,556
Office Costs	4,270	-	-	4,270	6,638
Bank Charges	-	-	-	-	11
Sundries	6,239	-	-	6,239	4,858
Community Garden/Labyrinth	-	201	-	201	322
Mortgage Interest	-	3,625	-	3,625	3,453
Total	251,046	172,339	-	423,385	397,520
3(c) Governance Costs					
Independent Examination	600	-	-	600	3,300
TOTAL EXPENDED RESOURCES	272,824	174,910	-	447,734	427,971

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MARK'S HAYDOCK

NOTES TO THE FINANCIAL STATEMENT (continued)

For the year ended 31 December 2018

	2018 £	2017 £
4 STAFF COSTS		
Gross Wages and Salaries	154,027	153,024
Social Security Costs	4,688	4,647
Pension Costs	877	497
Employers NI Allowance 2017/18	<u>(3,000)</u>	<u>(3,000)</u>
	<u><u>156,592</u></u>	<u><u>155,168</u></u>

The average number of employees during the year was 12.5 full time equivalents (2017 - 13.5).
No employee earned more than £60,000 per annum in the current or previous years.
No member of the PCC received remuneration
No expenses were paid to PCC members in their capacity as trustees.

5 FIXED ASSETS FOR USE BY THE CHARITY

	Freehold Land & Buildings £	Long Leasehold Land & Buildings £	Motor Vehicles £	Fixtures Fittings & Equipment £	Total £
5(a) Tangible fixed assets					
Used directly for charitable purposes					
COST					
At 1 January 2018	595,275	153,000	23,220	109,606	881,101
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2018	<u>595,275</u>	<u>153,000</u>	<u>23,220</u>	<u>109,606</u>	<u>881,101</u>
DEPRECIATION					
At 1 January 2018	(350,000)	-	(18,576)	(91,004)	(459,580)
Charge for the year	-	-	(4,644)	(8,807)	(13,451)
Disposals	-	-	-	-	-
At 31 December 2018	<u>(350,000)</u>	<u>-</u>	<u>(23,220)</u>	<u>(99,811)</u>	<u>(473,031)</u>
NET BOOK VALUE					
At 31 December 2018	<u>245,275</u>	<u>153,000</u>	<u>0</u>	<u>9,795</u>	<u>408,070</u>
At 31 December 2017	<u>245,275</u>	<u>153,000</u>	<u>4,644</u>	<u>18,602</u>	<u>421,521</u>

Land & Buildings, including consecrated land, benefited property and movable church fittings that are excluded from Tangible Fixed Assets, have been insured for £7,800,000 (2017 - £5,075,716)

5(b) Investments	2018 £	2017 £
Historical Cost	<u>3,036</u>	<u>3,036</u>
Market Value	<u>3,110</u>	<u>3,198</u>

Fixed asset investments consist of Shares held in CBF Church of England Fixed Interest Securities FLS a fund registered on the UK Stock Exchange.
The shares are held primarily to provide an investment return.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MARK'S HAYDOCK

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2018

6 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	2017 £
Fixed Assets	399,334	8,736	3,110	411,180	424,719
Net Current Assets	76,144	151,408		227,552	256,367
Mortgage (> 1 year)		(84,127)		(84,127)	(86,919)
Fund balance	475,478	76,017	3,110	554,605	594,167

7 DEBTORS

	2018 £	2017 £
<u>Prepayments & accrued income:</u>		
Income tax recoverable	7,800	6,482
Other debtors:	-	-
	7,800	6,482

8a CREDITORS: Amounts falling due within one year

	2018 £	2017 £
Mortgage	2,902	2,871
Other Creditors	4,433	1,673
Accruals	5,092	10,507
	12,427	15,051

8b CREDITORS: Amounts falling due after more than one year

	2018 £	2017 £
Mortgage	84,127	86,919
Split:		
Due between one and two years	3,011	2,903
Due between two and five years	9,570	9,428
Due after more than five years	71,546	74,588
	84,127	86,919

The mortgage is secured over the associate Vicar's house which was purchased during 2013 for £152,275

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MARK'S HAYDOCK

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2018

9 MOVEMENT IN FUNDS

	At 1 Jan 2018 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2018 £
9a UNRESTRICTED FUNDS					
General Funds	495,971	247,431	(272,824)	4,900	475,478
TOTAL UNRESTRICTED FUNDS	495,971	247,431	(272,824)	4,900	475,478

9b RESTRICTED FUNDS

	At 1 Jan 2018 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2018 £
New Future	46,707	31,365	(48,449)		29,623
Letterbox Missions	-	1,566	(1,566)		-
Tango Community Project	48,019	127,798	(124,694)	(5,000)	46,123
Community Garden / Labyrinth	272	100	(201)	100	271
TOTAL RESTRICTED FUNDS	94,998	160,829	(174,910)	(4,900)	76,017

9c TRANSFERS

	2,018 £	2,017
Contribution by Tango to general funds	5,000	5,000
Contribution by general funds to Community garden	(100)	(100)
Contribution from Sahaara to General Funds		320
	4,900	5,220

Purposes of Restricted Funds

The New Future Fund is for major capital project work.

The Letterbox Missions Fund relates to envelope collections for specific missions projects.

The Tango Community Project Fund exists to provide support to the most vulnerable members of the local community.

The Community Garden / Labyrinth Fund was started by a grant from the National Garden Scheme and continues to facilitate a community garden spiritual walk and quiet area.

