

Charity Number : 1144889

**THE PAROCHIAL CHURCH COUNCIL OF TRENTHAM OF THE
ECCLESIASTICAL PARISH (CHURCH OF ST. MARY & ALL SAINTS)**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2018**

DPC Chartered Accountants
Vernon Road
Stoke on Trent
ST4 2QY

PAROCHIAL CHURCH COUNCIL OF TRENTHAM
(CHURCH OF ST. MARY & ALL SAINTS)

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Annual Report for 2018

(to be presented to the APCM in April 2019)

A) Introduction and Administrative Details

For many years the Church of St Mary and All Saints, Trentham (known as Trentham Parish Church) has had registered charitable status.

The charity details are:

Name: The Parochial Church Council Of The Ecclesiastical Parish Of
St Mary And All Saints, Trentham - 1144889
Address: Park Drive, Trentham, Stoke-on-Trent, ST4 8AB

At the year end the PCC members and trustees were:

Ex-Officio	The Revd Adrian Stone,
Churchwardens	Mr David Finn, Mrs Iris Barcroft
Elected Members	Mr James Allen, Mr Stuart Cooke, Mrs Susan Cooke, Mrs Anna France, Mr Stuart Mochrie, Mr Jon Mueller, Mr Jim Palmer, Mrs Lesley Symon, Mrs Sue Thomas, Mrs Jan Daniels, Mrs Sue Massey, Mrs Lisa Walters
Co-opted Members	Mrs Val Ellis, Mr Dick France, Mrs Ann George,

The following retired during the year: -
Mrs Jane Williams, Mr Richard Williams

Bankers: NatWest, 75 High Street, Newcastle-under-Lyme,
ST5 1PN

Independent Examiners: DPC Accountants Limited, Vernon Road,
Stoke-on-Trent, ST4 2QY

Senior Minister: The Revd Adrian Stone

B) Structure, Governance and Management

The PCC comprises the licensed clergy attached to Trentham, two churchwardens and up to twelve members elected from within the church family who are on the electoral roll, two of whom are entitled to represent the parish at the Deanery Synod.

Trentham Church continues the practice of having one or more co-opted members. Newly appointed members can expect to be briefed by the Vicar about their role and responsibilities as trustees of the charity. They are brought up to date about recent discussions and also provided with copies of recent agendas and approved minutes of the meetings.

The PCC has one formal sub-committee, known as the Standing Committee. This committee comprises the vicar and churchwardens, the elected vice-chair and one other elected from within the remaining members of the PCC.

Annual Report for 2018 (Continued)

(to be presented to the APCM in April 2019)

C) Public Benefit

The trustees of the Charity are aware of the Charity Commission's guidance on public benefit in The Advancement of Religion for the public Benefit and have regard to it in their administration of the Charity.

The trustees believe that by promoting the work of the Church of England in the Ecclesiastical Parish of Trentham it helps to promote the whole mission of the Church (pastoral, evangelistic, social and ecumenical) more effectively within the Ecclesiastical Parish and that in so doing it provides a benefit to the public by: -

"Providing facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for its members and for anyone who wishes to benefit from what the Church offers; and promoting Christian values and service by members of the Church in and to their communities, to the benefit of individuals and society as a whole"

D) Objectives and Activities

Within the fellowship of the Church of England, the Lichfield diocese and the local community, Trentham Parish Church Council has sought to incarnate the strapline *"Sharing the love of Jesus"*.

A new vision has been developed and the main points are

1. Seeking the Heart of God
2. Preach the Authentic Gospel
3. Value Each Other and Identify Gifts
4. Intentional Discipleship and Discipling
5. Outreach to the Community and Beyond

E) Achievements and Performance

Reports from all activities will be submitted at the APCM which is to be held in April 2019.

Rev Adrian Stone
Senior Minister

Date:

Accountants Report

I report on the accounts of the PCC for the year ended 31 December 2018, which are set out on pages 3 to 10.

Respective responsibilities of the charity / PCC and the examiner

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

It is our responsibility to:

- Examine the accounts under section 145 of the 2011 Act,
- To follow procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to our attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity/PCC 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 any 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 present a 'true and fair' view and the report is limited to those matters set out in the statement below..

Independent examiners' statement

In connection with my examination, no matters have 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; and
 - to prepare accounts which accord with the 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.

Valerie Wood
Independent examiner
DPC Accountants Ltd
Vernon Road
Stoke on Trent
ST4 2QY

Date:

Statement of Financial Activities

For the Year Ended 31 December 2018

	Note	Un- restricted £	Restricted £	Total 2018 £	Total 2017 £
INCOMING RESOURCES					
Donations and legacies	4a	158,099	22,780	180,879	204,035
Other trading activities	4b	7,147	-	7,147	7,488
Investments		1,083	313	1,396	1,173
TOTAL INCOMING RESOURCES		166,329	23,093	189,422	212,696
RESOURCES EXPENDED					
Grants & donations	5a	13,850	-	13,850	20,500
Charitable activities	5b	149,721	11,597	161,318	195,449
Church administration & management	5c	5,745	-	5,745	5,986
TOTAL RESOURCES USED		169,316	11,597	180,913	221,935
NET INCOMING /(OUTGOING) RESOURCES		(2,987)	11,496	8,509	(9,239)
Transfers between funds		428	(428)	-	-
Balances brought forward at 1 st January 2018		148,755	10,255	159,010	168,249
BALANCES CARRIED FORWARD AT 31ST DECEMBER 2018		146,196	21,323	167,519	159,010

Balance Sheet

As at 31 December 2018

	Note	2018 £	2017 £
FIXED ASSETS			
Tangible assets	7	19,800	20,489
Investments	8	762	449
		<hr/> 20,562	<hr/> 20,938
CURRENT ASSETS			
Debtors	9	20,930	14,868
Cash at Bank		127,236	127,935
		<hr/> 148,166	<hr/> 142,803
LIABILITIES			
Amounts falling due within one year	10	(1,209)	(4,731)
NET CURRENT ASSETS		<hr/> 146,957	<hr/> 138,072
NET ASSETS		<hr/> <hr/> 167,519	<hr/> <hr/> 159,010
REPRESENTING			
General Funds	11	146,196	148,755
Restricted Funds	11	21,323	10,255
		<hr/> <hr/> 167,519	<hr/> <hr/> 159,010

Approved by the Standing Committee on behalf of the PCC on and signed
on its behalf by:

Rev Adrian Stone
Senior Minister

D Finn
Churchwarden

The notes on pages 5 to 10 form part of these accounts.

Notes to Financial Statements

For the year ended 31 December 2018

1. GENERAL INFORMATION

The charity is registered in England and Wales with a charity number 1144889. The registered address is Park Drive, Trentham, Stoke-on-Trent, ST4 8AB.

2. STATEMENT OF COMPLIANCE

The PCC is a public benefit entity within the meaning of FRS102. These financial statements have been prepared under the Charities Act 2011 and in accordance with Church Accounting Regulations 2006 governing the individual accounts of PCC's and with the Regulations' "true and fair view" provisions, together with FRS102 as the applicable accounting standards and the 2015 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The charity has taken advantage of the exemption available for smaller charities not to produce a cash flow statement.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention. 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. The financial statements are prepared in sterling, the functional currency.

Funds

Unrestricted 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.

Restricted funds are applied in accordance with the direction of the payer/donor. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is matched to the income.

Grants and legacies to the PCC are accounted for when any preconditions have been met.

Funds raised by special events are accounted for exclusive of expenses.

Income from Investments

Interest on Deposits is accounted for when receivable; such income is paid to the PCC without the deduction of income tax.

Notes to Financial Statements (Continued)

For the year ended 31 December 2018

Resources Used

Grants

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

Fixed Assets

Consecrated land and buildings and movable church furnishings

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

Movable church furnishings held by the Vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the Church's inventory, which can be inspected (at any reasonable time). All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure where matched to specific income in the Statement of Financial Activities and separately disclosed.

Other fixed assets

Equipment acquired since 1 January 1996 for use within church premises is depreciated on a straight-line basis over its estimated useful life. For fixtures and fittings this is 5 years.

Current Assets

Amounts owing to the PCC at 31 December are shown at Note 9 below as "Debtors", these sums have been received after the accounting date. Income Tax recoverable is calculated by reference to receipts under gift aid to 31 December.

Current liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

4. INCOMING RESOURCES

a) Incoming resources from Donors

	Unrestricted Funds £	Restricted Funds £	2018 £	2017 £
Bankers orders & regular cheques	98,857	-	98,857	86,603
Income tax recoverable	33,293	-	33,293	24,025
Collections (open plate) at all services	15,696	-	15,696	9,523
Other giving and sundry donations and receipts	10,253	22,780	33,033	69,798
Legacy	-	-	-	14,086
	158,099	22,780	180,879	204,035

Notes to Financial Statements (Continued)

For the year ended 31 December 2018

b) Income from charitable & ancillary trading

	Unrestricted funds 2018 £	Restricted Funds 2018 £	2018 £	2017 £
Fees	6,812	-	6,812	6,406
Trading	335	-	335	1,082
	7,147	-	7,147	7,488

5. RESOURCES USED

a) Grants

	Unrestricted funds 2018 £	2017 £
Missionary and Charitable Giving:		
UCB	-	2,500
Salt Box	2,500	2,500
Morning Star	-	2,500
Open doors	2,500	2,500
Tearfund	-	2,500
Ruby Girl fierce project	-	4,250
Room 1	-	500
Stoke night shelter	2,500	1,750
Alice Charity	-	1,000
Pickles army	-	500
Kabanda Trust	2,500	-
D & J Isherwood	3,500	-
Soul Survivor	300	-
Lifewords	50	-
	13,850	20,500

*

Notes to Financial Statements (Continued)

For the year ended 31 December 2018

b) Activities directly relating to the Church

	Unrestricted Funds £	Restricted Funds £	2018 £	2017 £
Caretaker	2,925		2,925	2,769
Ministry - Diocesan Parish Share	77,150		77,150	76,757
- Clergy and Curate Expenses	2,770	960	3,730	2,698
Church Music (Organ)	2,506		2,506	3,490
Cleaning	2,916		2,916	2,767
Depreciation of Fixed Assets	689		689	1,191
Education and Training	1,005		1,005	786
Flowers	273		273	240
Leasing Costs – Office Photocopier	1,896		1,896	1,896
Accountancy fees	900		900	-
Miscellaneous running costs	3,697		3,697	2,532
Heat, Light and Telephone	8,595		8,595	7,626
Printing and advertising	1,047		1,047	553
Repairs and Maintenance	34,368	10,637	45,005	81,802
Outreach	3,431		3,431	4,399
Insurance	3,765		3,765	3,694
Expenditure re flat	1,788		1,788	2,249
	149,721	11,597	161,318	195,449

Notes to Financial Statements (Continued)

For the year ended 31 December 2018

c) Church Management and Administration

	Unrestricted funds 2018 £	2017 £
Administration	5,745	5,986
	<u>5,745</u>	<u>5,986</u>

6. Staff costs

	2018 £	2017 £
Salaries (including employers NIC)	8,670	8,755
	<u>8,670</u>	<u>8,755</u>

During the year the PCC employed an average of 3 staff. (2017 – 3)

There were no transactions made in respect of PCC members, no PCC member received any remuneration, benefit or reimbursement of travelling or other expenses.

7. TANGIBLE FIXED ASSETS

	Net Book Value 2018 £	Net Book Value 2017 £
Sign	-	-
Audio visual	-	-
Digital stage piano	337	674
Cooker	40	60
Dishwasher	665	997
Car park	18,758	18,758
	<u>19,800</u>	<u>21,489</u>

Notes to Financial Statements (Continued)

For the year ended 31 December 2018

8. INVESTMENTS

	2018	2017
	£	£
Cost		
At 1 January 2018	449	866
Income received	313	-
Contribution / (encashment)	-	(417)
At 31 December 2018	<u>762</u>	<u>449</u>

9. DEBTORS

	2018	2017
	£	£
Income tax recoverable	20,930	14,868
	<u>20,930</u>	<u>14,868</u>

10. CREDITORS

	2018	2017
	£	£
Accruals	1,209	4,731
	<u>1,209</u>	<u>4,731</u>

11. FUND RECONCILIATION

	Unrestricted	Restricted	Total
	£	£	
Balance at 1 January 2018	148,755	10,255	159,010
Transfers	428	(428)	-
Net (decrease)/ increase for the year	(2,987)	11,496	8,509
Balance at 31 December 2018	<u>146,196</u>	<u>21,323</u>	<u>167,519</u>

The restricted funds relate to £6,919 for the Vestry roof, £762 for the decorating fund and £13,642 for the heating system.