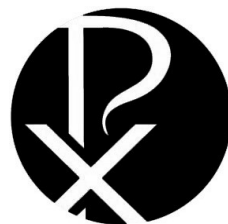


Parish of  
WROUGHTON and WICHELSTOWE



**2018**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**

THE PAROCHIAL CHURCH COUNCIL OF  
WROUGHTON AND WICHELSTOWE  
[www.wroughton.com](http://www.wroughton.com)

*Diocesan Parish Number 57/160*  
*Charity Registration Number 1131158*

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# TRUSTEES ANNUAL REPORT

## Administrative information

The Ecclesiastical Parish of Wroughton and Wichelstowe is in the Diocese of Bristol within the Church of England. The parish lies within the Deanery of Swindon. The parish church of St John the Baptist and St Helen is situated in Church Hill, Wroughton.

The Parochial Church Council of the Ecclesiastical Parish of Wroughton and Wichelstowe (Wroughton & Wichelstowe PCC) is a registered charity. Charity Registration Number 1131158.

The PCC's correspondence address is:

The Parish Office,  
Church Hall,  
Priors Hill,  
Wroughton,  
Swindon SN4 0RT.

The PCC's Bank is:

Lloyds Bank,  
Old Town Swindon Branch,  
5 High Street,  
Swindon SN1 3EN.

The PCC also holds funds on deposit at  
CBF Church Of England Funds managed  
by: CCLA

Senator House  
85 Queen Victoria Street  
London EC4V 4ET.

The PCC's Independent Examiner is:

Mr S G Fraser,  
MHA Monahans,  
38-42 Newport Street,  
Swindon SN1 3DR.

The PCC's Legal Advisers are:

Harris & Harris,  
14 Market Place,  
Wells,  
Somerset, BA5 2RE.

Day to day management of the Parochial Church Council is delegated to the Vicar.

# Structure, Governance and Management

## THE PAROCHIAL CHURCH COUNCIL

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules. The PCC is registered with the Charity Commission. The members of the PCC are the trustees of the charity. The method of appointment of the trustees is governed by and set out in the Church Representation Rules. All those attending church are encouraged to register on the Electoral Roll and may stand for election to the PCC. The trustees who served during the year are shown on page 5.

The PCC operates through a number of committees, which have specific delegated responsibilities agreed by the PCC, and groups which organise, discuss and make recommendations to the full Council.

**Standing Committee** is required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the Council. It is responsible for planning agendas for PCC meetings and oversees the financial and administrative work of the PCC and provides support to the PCC officers and Parish Administrator.

**Buildings Committee** oversees the maintenance of the church building and ensures compliance with the quinquennial report. It also oversees the maintenance and operation of the Parish Church Hall.

**Churchyard Committee** has oversight of the churchyard and administers its funds; a representative of the Wroughton Parish Council sits on this committee.

**Church and Worship Group** discusses matters concerning the life of the church community and its worship and makes recommendations to the PCC.

**Church and Community Group** discusses matters concerning our engagement with the wider community in Wroughton.

**Youth and Children's Work** Different teams, (Children's Church, Church at 4, 115 Club, Holiday Club) plan and organise a full programme of events for children and young people.

**Mission Matters** co-ordinates education, publicity and fundraising of those groups involved with mission societies and projects at home and overseas.

**Wichelstowe Planning Group** explores opportunities for engagement in the newest part of our parish. This is currently operating as a smaller working group, focusing on plans for The Cornerstone coffee shop to be opened at the new Deanery School.

## PCC MEMBERS AND TRUSTEES 2018

The following served as PCC members and trustees from 1 January 2018 to the date this report was approved (unless otherwise shown).

Vicar	The Revd Dr Phillip Harrison	Chairman (From July 2018)
Associate Priest	The Revd Barbara Abrey	
Curate	The Revd Nicola Such	(To April 2018)
Churchwardens:	Mr Mike Awre	Vice Chairman
	Mrs Helena Thomas	
Licensed Lay Ministers	Mrs Teresa Townsend	(To June 2018)
	Mr Mark Tubey	
	Mrs Tracy Mason	
Representatives on the Swindon Deanery Synod	Miss Cheryl Hawkins	
	Mrs Joan Orman	
	Canon Nicholas Orman	Hon Treasurer
Elected Members	Mr Peter Ferguson	
	Mrs Janet Henderson	
	Dr John Henderson	From April 2018
	Mrs Marlyn Hezlett	From April 2018
	Ms Sophie Houlton	To April 2018
	Mrs Carolyn Kirk	
	Mr Michael Mason	
	Mrs Marie McRobie	From April 2018
	Ms Diane Phillips	Co-opted May 2018
	Miss Bethany Townsend	
	Mrs Helen Toomer	PCC Secretary
	Mr Paul Woolley	To December 2018
	Ms Hannah Wrixon	

# Objectives and activities

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. The trustees consider that they have acted in the public benefit.

The PCC is responsible for cooperating with the vicar in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is the Administrative Trustee with responsibility for the care and maintenance of the Church Hall. The Custodian Trustee of this property is the Bristol Diocesan Board of Finance.

## **WHO WE ARE:**

During 2016 the PCC revised its mission statement, values, vision and plan, which had previously been reviewed in September 2014. This was then reviewed and updated in 2017 as we put together our parish profile. Our action plan reflects the areas of focus and priorities of the Diocesan strategy 'Creating Connections' as we see them currently in Wroughton and Wichelstowe and is a working document. The PCC's mission statement is: *'Changing lives with Christ'*.

### **Connecting with God**

- To love God and know him better
- To grow as whole-life disciples of Jesus
- To be open to the Holy Spirit's leading in our lives

### **Connecting with each other**

- To be a growing church that accepts and welcomes everyone, especially children and young people
- To be a community where we know, pray and care for each other
- To be a place where we actively encourage one another in our Christian discipleship
- To help each other to discern and use their gifts
- To be a community that looks beyond ourselves and plays an active part in the church globally through contribution and learning

### **Connecting with our community**

- To love our neighbours as ourselves
- To communicate the good news of Jesus in words and actions
- To be an active Christian presence in all parts of our community, shaping and enriching its life

## **Making disciples**

- growing confidence in people to understand and express their faith in daily life
- becoming an 'invitational' as well as a 'welcoming' community

## **Growing leaders**

- continuing to help people to explore their gifts
- empowering people to lead others

## **Engage younger generations**

- growing attendance at Church at 4
- involvement in setting up of The Deanery Academy

## **GRANT MAKING POLICY**

In addition to our support for the mission work of the Diocese through our parish share, the PCC makes grants equal to 10% of its general fund income to organisations whose aims are in accordance with the aims and doctrine of the Church of England. Given our major support to home mission through diocesan share, the majority of this support is given to a small number of organisations with a substantial part of this support being designated to the work of the church overseas in mission development. Support is also given to home mission both nationally and locally.

# **Achievements and Performance**

## **CHURCH LIFE IN 2018**

### **The Church Community**

In 2018 our church community comprised around 210 people. Of these 8% are under the age of 10, 2% are between 11 and 17, 53% between 18 and 69 and 36% over 70. We know that these figures are not representative of the wider community in our parish and we also know that our church is not as diverse as the wider community in other ways. We aim to be a welcoming community open to all and our particular priority at the moment is to increase the number of younger people who are part of our worshipping community.

### **Connecting with God**

We continue to offer a range of services. Of those in our worshipping community, around 125 attend church on a typical Sunday suggesting that the average member of our community attends church about two Sundays in every three. These numbers have been broadly stable during the vacancy. Early in the year the need to find the right person to be our new vicar caused us to engage in more collective prayer. At the end of the year we relaunched our monthly prayer meeting under the title of *Bless Wroughton and Wichelstowe* with a major increase in attendance.

## **Connecting with each other**

The church community continues to be a place where people are cared for and prayed for. Church at 4 held a social event in the summer to encourage people to get to know each other.

## **Connecting with our community**

We have been involved in many local community events- from the Duck Race to the Wroughton Carnival and also run our own activities in between, such as our Halloween Light Party. We continue to visit care homes, the hospice. and schools, as well as walk alongside people as they get married, baptise their children and say goodbye to loved ones.

We have continued to engage with the Wichelstowe Project team and with the Deanery C of E Academy school in Wichelstowe where Phill is now a governor. We continue to engage with The Stowe Baptist Church as we explore how we might work together as a new community begins to form.

## **Making disciples, growing leaders and engaging younger generations**

Our Lent groups this year were particularly successful in getting more people involved using material prepared by Nicola.

We have continued to look to build on the relationships that we have with those around us- whether baptism families or through inviting our friends and neighbours to seasonal events. I15 Club continues to have a waiting list and Holiday Club was again very popular and was a wonderful opportunity to help children to connect with faith. Open the Book assemblies at both Wroughton Infants and East Wichel Primary are always enjoyed as Bible stories are unpacked and acted out each month.

In June Teresa Townsend, was ordained deacon in Bristol Cathedral and left us to become Curate in West Swindon and Lydiard Tregoze. Cheryl Hawkins is currently in her second year of training for ordination at Sarum College .

## **THE PAROCHIAL CHURCH COUNCIL**

Eight PCC meetings were held during the year including visits from the Archdeacon and Diocesan Transition Manager George Rendell

PCC members continued to support the clergy and churchwardens during the vacancy. Having worked further on the PCC Action Plan in the first half of the year, this was then put on hold to give Rev Phill time to settle in and consider priorities going forward. The PCC was confident the new monthly prayer meetings would assist.

The PCC conducted reviews of Health and Safety and Safeguarding as well as drawing up revised Local Churchyard Rules and a useful Summary booklet.



## **SAFEGUARDING CHILDREN, YOUNG PEOPLE AND VULNERABLE ADULTS**

The PCC is committed to providing the safest possible environment for children, young people and vulnerable adults. Our Safeguarding Policy is reviewed annually by the PCC. A copy may be found on the notice board in church.

Clergy, lay ministers, PCC members and all who work with Children or Vulnerable Adults are subject to checks by the Disclosure and Barring Service (DBS) and are required to do a Diocesan training course every three years.

## **THE WIDER CHURCH, LOCALLY AND AROUND THE WORLD**

We have excellent relationships with our local ecumenical partners, through Churches Together in Wroughton, through meetings with other church leaders in both Wroughton and Wichelstowe and other activities that we participate in together. We often partner with Discovery Church in community events in Wroughton and with The Stowe Baptist Church in planning for Wichelstowe. Our Lay Ministers continue to lead services at the Methodist Church. Our clergy meet with other clergy in the deanery in chapter and the clergy and three lay members of the PCC sit on Swindon Deanery Synod. Three members also serve on Bristol Diocesan Synod. This provides the PCC with important links between the parish and the wider structures of the Church.

## **BUILDINGS**

The church boiler failed in January and it was not until the end of February that we were able to get a new boiler installed. The Quinquennial (5 yearly) survey undertaken by our church Architect, John Beauchamp identified a number of repairs. Some more urgent repairs, mainly to the roof were carried out and other items are planned for 2019.

The church hall continues to be well used by the preschool and other community groups. It is also being used more now by church groups.

*In 2018 we applied for a grant from the Garfield Weston Foundation to carry out the rebuilding of kitchen and toilets in the Church Hall, but were unfortunately unsuccessful. We now need to take stock and review our plans before we apply for other grants. Work will also be required on the roof in the near future.*

## **WELCOMES AND FAREWELLS**

In July we welcomed Revd Dr Phill Harrison as our new vicar together with his wife Karen and children Aidan and Ciara. At Easter we said farewell to our curate, Revd Nicola Such who left to become Vicar of Kempshott, near Basingstoke. We are extremely grateful for the support Nicola gave us during the vacancy. In June we said farewell to Teresa Townsend as she started her curacy in West Swindon and Lydiard Tregoze.

# Financial review

A summary of the income and expenditure and the end of year balance for each of the funds is shown on page 22. At 31 December 2018 total funds were £246,922, of which £23,647 were held in restricted funds

## GENERAL FUND

The actual and budget figures for the general fund are summarised below.

### General Fund Income

	2018		2017	Increase
	Budget	Actual	Actual	2017 to
Planned giving and tax recovered	112,931	110,676	113,562	-2.5%
Other giving	8,300	18,292	11,300	61.9%
Funerals & weddings*	6,488	7,750	8,586	-10%
Fundraising*	0	5	160	-96.9%
Interest	50	40	22	77%
<b>Total</b>	<b>127,769</b>	<b>136,763</b>	<b>133,631</b>	<b>2.3%</b>

\* Net of direct costs and transfer to churchyard fund

### General Fund Expenditure

	2018		2017	Increase
	Budget	Actual	Actual	2017 to
Support to wider church & charities	13,000	4,060	3,060	33%
Parish share	94,000	94,000	94,000	0.0%
Other ministry costs	18,641	15,989	20,390	-22%
Support costs	13,815	17,220	12,874	33.8%
Governance costs	750	879	788	12%
Transfer to Fabric fund	12,000	4,000	2,500	60%
Other Transfers	0	0	0	
<b>Total</b>	<b>152,205</b>	<b>136,148</b>	<b>133,612</b>	<b>1.9%</b>

At the end of 2017 the PCC set a budget on the basis of pledges received after a consultation with the congregation. This anticipated a 0.5% reduction in planned giving. However, to produce a balanced budget would have required a substantial further increase in income.

The actual decrease in planned giving was 2.5%, but this has been offset by an

increase in one-off gifts., giving an overall increase in income of 2.5%. The PCC gives thanks to God for all those who have given sacrificially during the year.

Ministry and support costs increased only slightly and as a result, we were able to increase our support to the wider church and charities and the transfer to fabric fund, though this was less than budgeted.

## **OTHER FUNDS**

**Fabric funds**-The designated fabric fund supplements the restricted giving by transfers from the General Fund to ensure that provision is made for future repairs. £4,000 was received by transfer from the general fund in 2018. This is particularly important as further quinquennial repair work is required and we anticipate the need for further major roof repairs in the next few years. The fabric funds held a combined reserve of £70,188 at the end of the year.

**Church Hall** - Income increased slightly, but costs were not as high as expected resulting in a surplus of £5,500 over the year.

**Churchyard** - The operation of the churchyard by the PCC is essentially a local authority function and the PCC was therefore able to receive a grant from Wroughton Parish Council under Section 214(6) of the Local Government Act 1972 of £7,000 for the maintenance of the churchyard. In 2018 the PCC is most grateful for this support which allows it to keep the churchyard open. There was a significantly higher churchyard fees income during the year and £8,000 was transferred to the designated fund.

**Gift and Legacy** - The Gift and Legacy funds are used for legacies and specific restricted donations. During the year we received a legacy from the estate of Mr W Pearce.

## **RESERVES POLICY**

The PCC continues to keep its reserves policy under review. The PCC aims to retain a general unrestricted reserve at least equal to one month's expenditure (approximately £13,500). The balance in the general fund at the end of the year was £13,441 which is in line with this policy.

It has also decided that, in view of the uncertainty over the condition of the church roof, at least £75,000 should be retained in the fabric funds to cover any unexpected repairs.

## **FINANCIAL MANAGEMENT**

The PCC reviews its financial management procedures from time to time. They were last reviewed in May 2010.

# Priorities for 2019

## FINANCE AND BUILDINGS

Provide a secure foundation for future mission and ministry in Wroughton and Wichelstowe by:

- a) Addressing deficit budget issues and setting a balanced budget for 2020
- b) Continuing to secure the future of our historic church building by completing recommended quinquennial works.
- c) Review redevelopment plans for church hall in light of changed circumstances and consideration of the need for church use of the building

## WICHELSTOWE

Continue to explore opportunities in Wichelstowe to develop an active Christian presence in this new community. Partnership with the Deanery CE School and community outreach through the proposed Cornerstone coffee shop are key areas of activity.

## GROWTH

Continue to invest time and resources in all of our existing worship services, recognising that these provide genuine opportunities for people of various Christian heritages to connect with and experience the love of God.

- a) Ensure that preaching and teaching has a focus on practical whole-life discipleship.
- b) Proactively pray for and encourage growth in attendance at Church at 4, which is a place where we are already engaging with younger generations of Christians.

Approved by the Parochial Church Council on 18th March 2018 and signed on its behalf by the Revd Dr Phill Harrison (PCC Chairman).

# Wroughton and Wichelstowe Parochial Church Council

## STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds		Restricted Funds	Total 2018	Total 2017
		General	Designated			
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	2(a)	128,977	6,912	13,917	149,805	153,828
Income from charitable activities	2(b)	20,476	1,282	574	22,331	18,203
Other trading activities	2(c)	42	15,161	-	15,203	12,847
Investments	2(d)	40	814	39	892	504
Other income		-	-	-	-	-
<b>Total Income</b>		<b>149,534</b>	<b>24,168</b>	<b>14,530</b>	<b>188,231</b>	<b>185,382</b>
<b>EXPENDITURE ON:</b>						
Raising funds	3(a)	175	-	-	175	63
Expenditure on charitable	3(b)	133,244	28,575	14,135	175,954	172,757
Other expenditure		-	-	-	-	-
<b>Total Expenditure</b>		<b>133,419</b>	<b>28,575</b>	<b>14,135</b>	<b>176,129</b>	<b>172,820</b>
Net Incoming (Outgoing)		16,115	- 4,408	395	12,102	12,562
Transfers between funds	In	-	15,500	-	15,500	65,207
	Out	- 15,500	-	-	- 15,500	- 65,207
		<b>615</b>	<b>11,092</b>	<b>395</b>	<b>12,102</b>	<b>12,562</b>
Gains and losses on investment assets		-	-	-	-	-
Gains and losses on assets for own use		-	-	-	-	-
Net movement in funds		<b>615</b>	<b>11,092</b>	<b>395</b>	<b>12,102</b>	<b>12,562</b>
Balance brought forward at 01/01/2018		<b>12,827</b>	<b>198,741</b>	<b>23,252</b>	<b>234,819</b>	<b>222,257</b>
<b>Balance carried forward at 31/12/2018</b>		<b>13,441</b>	<b>209,833</b>	<b>23,647</b>	<b>246,922</b>	<b>234,819</b>

# **BALANCE SHEET AS AT 31st DECEMBER 2018**

	<b>Note</b>	<b>Unrestricted Funds General</b>	<b>Designated</b>	<b>Restricted Funds</b>	<b>Total 2018</b>	<b>Total 2017</b>
<b>Fixed Assets</b>						
Tangible Assets	6	-	5,920	-	5,920	5,920
<b>Current Assets</b>						
Debtors	7	11,923	1,762	1,347	15,033	23,511
Short Term Deposits		8,027	162,076	10,320	180,423	179,531
Cash at bank and in hand	-	2,397	40,409	11,980	49,992	31,215
<b>Total Current Assets</b>		<b>17,554</b>	<b>204,247</b>	<b>23,647</b>	<b>245,448</b>	<b>234,256</b>
<b>Liabilities</b>						
Amounts falling due within one year	8a	4,112	334	-	4,446	5,357
<b>Net Current Assets</b>		<b>13,441</b>	<b>203,913</b>	<b>23,647</b>	<b>241,002</b>	<b>228,899</b>
<b>Liabilities:</b>						
Amounts falling due after more than one year	8b	-	-	-	-	-
<b>Total Net Assets</b>		<b>13,441</b>	<b>209,833</b>	<b>23,647</b>	<b>246,922</b>	<b>234,819</b>
<b>Funds</b>	9					
<b>Unrestricted</b>						
General		13,441	-	-	13,441	12,827
Designated		-	209,833	-	209,833	198,741
<b>Restricted</b>		-	-	23,647	23,647	23,252
<b>Total Funds</b>		<b>13,441</b>	<b>209,833</b>	<b>23,647</b>	<b>246,922</b>	<b>234,819</b>

Approved by the Parochial Church Council on 18<sup>h</sup> March 2019 and signed on its behalf by the Revd Dr Phill Harrison (PCC Chairman).

The notes on pages 15 to 23 form part of these accounts.

# NOTES TO THE FINANCIAL STATEMENTS

## I ACCOUNTING POLICIES

### ***Basis of preparation***

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 notes to these accounts. 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 financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £0.

There are no significant areas of judgements or key sources of estimation uncertainty.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

### ***Exemption from preparing a cash flow statement***

The charity has taken exemption from preparing a cash flow statement under the charities SORP (FRS 102) Update Bulletin 1 issued on 2 February 2016, as the charity constitutes a small charity.

### ***Fund accounting***

*Unrestricted Funds* are income funds which are to be spent on the PCC's general purposes. *Designated funds* are general funds set aside by the PCC for use in the future. Designated funds remain unrestricted and the PCC will move any surplus to other general funds. *Restricted Funds* are those where donors have specified their use.

## **Income**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably. All income is accounted for gross.

For legacies, entitlement is taken as the earlier of, the date on which the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

## **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

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

## **Fixed Assets**

### *Consecrated land and buildings and movable church furnishings*

Consecrated and beneficed property is not included in the accounts in accordance with s.10(2)(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 beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off.



### *Other land and buildings*

Other land and buildings held on behalf of the PCC for its own purposes is valued at historic cost. The buildings are subject to regular inspection and repair and are therefore considered to have an indefinite life. No depreciation is therefore charged against such properties but any expenditure on maintenance or improvement is written off as incurred.

### ***Other fixtures, fittings and office equipment***

Equipment used within church premises is depreciated on a straight line basis over 5 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

### ***Current assets***

Amounts owing to the PCC at 31<sup>st</sup> December in respect of fees, rents or other income are shown as debtors less any provision for amounts that may prove uncollectable.

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

### ***Current liabilities***

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

### ***Legal status***

The PCC is a body corporate with perpetual succession without a seal established under section 3 of the Parochial Church Councils (Powers) Measure 1956. Its governing documents are Parochial Church Councils (Powers) Measure 1956. (as amended) and the Church Representation Rules.

## 2 INCOME

	Unrestricted Funds		Restricted Funds	Total	Total
	General	Designated		2018	2017
<b>2(a) Donations and Legacies</b>					
Planned Giving:					
- Gift Aid donations	68,887	-	170	69,057	72,551
- Income Tax recoverable	18,776	-	-	18,776	17,965
- Other planned giving	23,013	-	-	23,013	23,146
Collections (open plate)	7,074	-	-	7,074	8,616
Gift Days	6,346	-	175	6,521	350
Sundry Donations	4,881	1,912	5,369	12,162	21,963
Grants	-	-	8,203	8,203	8,012
Legacies	-	5,000	-	5,000	1,225
	128,977	6,912	13,917	149,805	153,828
<b>2(b) Income from Church Activities</b>					
Bookstall etc.	225	118	-	342	496
Trips outings etc.	1,194	840	-	2,034	588
Statutory Fees	15,016	-	-	15,016	12,518
Other income from use of church facilities	4,042	324	574	4,940	4,602
	20,476	1,282	574	22,331	18,203
<b>2(c) Other trading income</b>					
Fundraising	42	-	-	42	225
Church Hall Lettings	-	15,161	-	15,161	12,622
	42	15,161	-	15,203	12,847
<b>2(d) Income from Investments</b>					
Dividends and interest including any reclaimed tax	40	814	39	892	504
	40	814	39	892	504
<b>2(e) Other income</b>					
Other income	-	-	-	-	-
<b>TOTAL INCOME</b>	<b>149,534</b>	<b>24,168</b>	<b>14,530</b>	<b>188,231</b>	<b>185,382</b>
Previous year	142,018	16,861	26,503	185,382	

### 3 EXPENDITURE

	Unrestricted Funds		Restricted Funds	Total 2018	Total 2017
	General	Designated			
<b>3(a) Expenditure on raising funds</b>					
Cost of fund-raising	-	-	-	-	63
Stewardship costs	175	-	-	175	-
	175	-	-	175	63
<b>3(b) Expenditure on Church Activities</b>					
<b>Missionary and charitable giving</b>					
Church Overseas					
- missionary societies	2,060	-	2,000	4,060	2,060
- relief and development	1,000	324	1,000	2,324	4,914
- home missions etc	1,000	-	1,000	2,000	2,000
- secular charities etc	-	-	-	-	-
<b>Ministry: - Diocesan Share</b>	94,000	-	-	94,000	94,000
- Clergy Expenses	2,068	-	-	2,068	3,010
Church running expenses	7,359	469	35	7,863	9,208
Church maintenance	-	12,238	1,822	14,061	13,085
Upkeep of services	2,426	-	-	2,426	4,158
Churchyard	-	3,879	7,442	11,321	11,306
Expenditure on bookstall etc.	193	206	-	399	362
Expenditure on trips etc.	750	-	60	810	60
Church Hall running costs	-	9,573	-	9,573	9,366
Salaries	12,254	176	420	12,850	12,040
Youth and children's work	433	1,709	-	2,141	1,246
Training	20	-	-	20	-
Mission	1,321	-	200	1,521	1,188
Support costs					
Printing & Stationery	5,422	-	-	5,422	1,837
Postage & telephone	411	-	-	411	416
Office equipment	609	-	-	609	801
Bank charges	493	-	-	493	473
Other support costs	548	-	156	704	440
Governance costs					
Independent examination	879	-	-	879	788
Other	-	-	-	-	-
	133,244	28,575	14,135	175,954	172,757
<b>TOTAL EXPENDITUE</b>	<b>133,419</b>	<b>28,575</b>	<b>14,135</b>	<b>176,129</b>	<b>172,820</b>
Previous year	131,000	20,527	21,293	172,820	

## 4. STAFF COSTS

	2018	2017
Wages and Salaries	23,921	22,439
Social Security Costs	-	-
Pension costs	-	-
	<u>23,921</u>	<u>22,439</u>

The PCC employs on a parish administrator, a sexton to maintain the churchyard, and a church hall cleaner (all part time). Vergers, clerks and organists are also employed on a casual basis for weddings and funerals. The average number of employees during the year was eight (2017 nine).

## 5. RELATED PARTY TRANSACTIONS

### ***Payments to PCC Members***

Of those employed, one was member of the PCC for all or part of the year. Dr J Henderson received payments totalling £651 in respect of fees for his duties at weddings and funerals. No trustees received any remuneration or were reimbursed expenses for their role as trustees.

### ***Donations from PCC Members***

Total donations of £40,757 were received from trustees. These donations were all given without conditions. Trustees also donate via church plate collections. These amounts are not recorded separately.

## 6. FIXED ASSETS

	Freehold Land and Building	Total
<b>Church Hall</b>		
Cost at 01:01:2018	5,920	5920
Cost at 31:12:2018	5,920	5,920
	<u>5,920</u>	<u>5,920</u>

The church hall was purchased from the diocese in 1964 under a trust deed which includes a clause allowing the seller to buy back the hall at cost in the event of a sale by the PCC. It is considered highly unlikely that they would exercise this option; nevertheless the church hall is valued in the accounts at historic cost.

## 7. DEBTORS

	2018	2017
Prepayments and accrued interest	2	1,328
Other debtors	15,031	22,183
	<u>15,033</u>	<u>23,511</u>

## 8. LIABILITIES (FALLING DUE WITHIN ONE YEAR)

	2018	2017
Deferred income	718	1,270
Accruals of utility and other costs	3,728	4,087
	<u>4,446</u>	<u>5,357</u>

Deferred income represents income received in advance for post year-end events.

## 9. FUNDS

	Balance 01/01/2018	Income	Expenditure	Transfers	Balance 31/12/2018
<b>Unrestricted Funds</b>					
General Fund	12,827	149,534	133,419	- 15,500	13,441
Church Hall	9,820	15,161	9,573	-	15,408
Church Hall development	55,623	276	-	-	55,899
Fabric Fund	77,716	309	12,238	4,000	69,787
Churchyard Fund	5,769	12	3,879	8,000	9,902
Gift and Legacy	14,903	5,938	469	-	20,372
Mission drama	-	-	-	-	-
Organist Fund	33,165	66	-	3,500	36,731
Grants	-	-	-	-	-
Other designated funds	1,744	2,405	2,415	-	1,734
<b>Sub Total</b>	<b>211,567</b>	<b>173,701</b>	<b>161,994</b>	<b>-</b>	<b>223,275</b>
<b>Restricted Funds</b>					
Mission Drama	-	-	-	-	-
Church Hall	-	-	-	-	-
Fabric Fund	577	1,646	1,822	-	402
Churchyard	- 105	7,019	6,749	-	165
Gift and Legacy	19,553	1,099	892	-	19,760
Friends	-	-	-	-	-
Grants	-	4,000	4,000	-	-
Langton & Thorney Park	172	-	-	-	172
Bellringers fund	3,054	765	671	-	3,148
<b>Sub Total</b>	<b>23,252</b>	<b>14,530</b>	<b>14,135</b>	<b>-</b>	<b>23,647</b>
<b>Total</b>	<b>234,819</b>	<b>188,231</b>	<b>176,129</b>	<b>-</b>	<b>246,922</b>

The comparative figures for 2017 are set out below

	Balance 01/01/2017	Income	Expenditure	Transfers	Balance 31/12/2017
<b>Unrestricted Funds</b>					
General Fund	12,809	142,018	131,000	- 11,000	12,827
Church Hall	7,060	12,652	9,892	-	9,820
Church Hall development	5,121	156	346	50,000	55,623
Fabric Fund	80,731	174	5,689	2,500	77,716
Churchyard Fund	3,866	7	3,104	5,000	5,769
Gift and Legacy	63,594	1,310	-	- 50,000	14,903
Mission drama	-	-	-	-	-
Organist Fund	29,628	37	-	3,500	33,165
Grants	-	-	-	-	-
Other designated funds	1,407	2,525	2,188	-	1,744
<b>Sub Total</b>	<b>204,215</b>	<b>158,879</b>	<b>151,527</b>	<b>-</b>	<b>211,567</b>
<b>Restricted Funds</b>					
Mission Drama	18	-	18	-	-
Church Hall	-	-	-	-	-
Fabric Fund	3,547	220	7,396	4,207	577
Churchyard	85	8,012	8,202	-	105
Gift and Legacy	7,049	12,504	-	-	19,553
Friends	4,207	-	-	- 4,207	-
Grants	-	5,000	5,000	-	-
Langton & Thorney Park	172	-	-	-	172
Bellringers fund	2,964	767	677	-	3,054
<b>Sub Total</b>	<b>18,042</b>	<b>26,503</b>	<b>21,293</b>	<b>-</b>	<b>23,252</b>
<b>Total</b>	<b>222,257</b>	<b>185,382</b>	<b>172,820</b>	<b>-</b>	<b>234,819</b>

The restricted gift and legacy funds are used to monitor small one-off restricted donations. Donations for the churchyard, fabric and church hall are allocated to the appropriate funds. The grants funds are used for donations allocated to or specifically donated to support nominated charities that the PCC supports. The Langton and Thorney Park fund manages funds for community work in these two estates. The Bellringers' fund is held to defray maintenance costs of the bells and the bellringers' activities. Transfers have been made from the general fund to the fabric, churchyard and organist funds as part of the plan to provide for maintenance of the church building, churchyard and organ respectively. More details are given in the financial review on pages 10 to 11.

## 10. ANALYSIS OF NET ASSETS

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2018</b>	<b>Total 2017</b>
Fixed Assets for Church use	5,920	0	0	5,920	5,920
Current Assets	221,800	23,647	0	245,448	234,256
Current Liabilities	-4,446	0	0	-4,446	-5,357
<b>Fund Balance</b>	<b>223,275</b>	<b>23,647</b>	<b>0</b>	<b>246,922</b>	<b>234,819</b>

The comparative figures for 2017 are set out below

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2017</b>	<b>Total 2016</b>
Fixed Assets for Church use	5,920	0	0	5,920	5,920
Current Assets	210,922	23,334	0	234,256	220,973
Current Liabilities	-5,275	-82	0	-5,357	-4,636
<b>Fund Balance</b>	<b>211,567</b>	<b>23,252</b>	<b>0</b>	<b>234,819</b>	<b>222,257</b>

## 11. FINANCIAL RISK MANAGEMENT

The charity has minimal exposure to customer credit risk, liquidity risk and market risk. Please refer to the financial management section of the trustees annual report on page 11 or information on how risks are managed. The charity does not have any non basic financial instruments.

## **INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF WROUGHTON AND WICHELSTOWE.**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2018 set out on pages 13 to 23.

### ***Respective responsibilities of trustees and examiner***

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').

It is my responsibility to:

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

### ***Basis of independent examiner's report***

My examination was carried out in accordance with 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 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 examiner's statement***

In connection with my examination, no material matters have come to my attention which gives me 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 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 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.

### **S G Fraser FCA**

MHA Monahans, Chartered Accountants, 38-42 Newport Street, Swindon, Wiltshire. SN1 3DR