

**Parish of Tolleshunt Knights with Tiptree**

**Financial Statements  
of the  
Parochial Church Council**

**for the year ended 31 December 2018**

Members of the PCC during the year

**Incumbent:**

Rev'd Anne-Marie Renshaw

**Associate Priest**

Rev'd Christine Gorringe

**Churchwardens:**

Mr C Eastbrook

Mr I Calvert

**Other Members**

**Elected to APCM 18 March 2018**

Mrs W Borgartz

Mr P Green

Mr M Sergeant

Mrs P Swindle

Mrs P Vigar

Mrs A Weston

**Elected from APCM 18 March 2018**

Mrs W Borgartz

Mr P Green

Mr M Puttick (appointed July 2018)

Mr R Reynolds

Mr M Sergeant

Mrs P Swindle

Mrs P Vigar

Mrs A Weston

**Deanery Synod Members**

Mr M Borgartz

Mrs E Randall

Mr M Borgartz

Mrs E Randall (Resigned November 2018)

**Ex Officio Members**

Dr H Toms - Reader

Dr H Toms - Reader

The attached financial statements were approved and signed by the PCC on 14 March 2019

Charity number: 1154944

**Parish of Tolleshunt Knights with Tiptree**

**Financial Statements  
Of the  
Parochial Church Council**

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For a report on the proceedings of the PCC and other Church activities please see the separate report booklet

**Parish of Tolleshunt Knights with Tiptree**  
**Annual Report**  
**Year ended 31 December 2018**

**Administrative Information**

St. Luke's Church is situated in the parish of Tolleshunt Knights with Tiptree and is part of the Witham Deanery in the Diocese of Chelmsford within the Church of England. The correspondence address is c/o The Rectory, Rectory Road, Tiptree, Essex.

The Parochial Church Council (PCC) is registered as a charity with the Charity Commission. The charity number is 1154944.

**Structure, governance and management**

The method of appointment of PCC members is set out in the Church Representation Rules. All Church members are encouraged to register on the Electoral Roll and stand for election to the PCC. Members of the PCC are either ex officio or elected at the Annual Parish Meeting. Members may be Co-opted to fill casual vacancies. The PCC members who have served from 1 January 2016 to the date of this report are shown on the front cover of this report. PCC members serve a 3 year term and one third are elected each year. Deanery Synod members are elected for 3 years. Clergy, readers and churchwardens are ex officio members.

**Teams**

In addition to the main PCC, there are also teams established by the PCC to look at certain matters and report back to the main PCC meeting.

*Standing Committee*

This is the only committee required by law. It has power to transact business of the PCC between its meetings, subject to any directions given by the Council.

*Fabric Team*

This team has responsibility for all aspects of the maintenance and upkeep of the Church Fabric.

*Music and Worship Team*

This team meets to review all aspects of our worship.

*Friends of St Luke's*

This team has been formed to launch a Friends Group to provide resources and support to the parish by way of social & fundraising events involving the wider community.

*Youth Work Team*

This team coordinates our outreach to young people within the churches of Tiptree and the wider community.

*Stewardship and Finance Team*

This team receives regular financial updates, reviews income and expenditure and coordinates the PCC's stewardship scheme.

*Transforming Presence Team*

This team coordinates, along with other parishes in the Team Benefice, our strategy and activities to achieve the aims of Bishop Stephen's Transforming Presence initiative.

**Objectives and activities**

St. Luke's PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish of Tolleshunt Knights with Tiptree the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Luke's Church, the Churchyard and Church extension, Tiptree together with graveyard at Tolleshunt Knights. The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. We have good links with our fellow churches in the village and with the local schools. Our extension is in regular use by both church groups and other groups from the wider community.

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Annual Report  
Year ended 31 December 2018 – continued**

**Achievements and performance**

**Church attendance**

All are welcome to attend our regular services. There are 102 parishioners on the Church Electoral Roll, 4 of whom are not resident within the parish. A complete revision of the electoral roll took place in 2019. The average weekly attendance at Sunday services including children is approximately 65. The number attending church over Christmas 2018 was approximately 385. In addition 559 adults and children attended their school Christmas services in the church. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. We also host services for our village schools at Christmas and Easter and at other times throughout the year.

**Review of the Year**

The following is a report of the proceedings of the PCC during the year. Other reports on aspects of worship at St. Luke's are in a separate booklet.

*"During 2018/19 the PCC met six times. PCC membership was as follows:*

- *Anne-Marie Renshaw (Chair)*
- *Christine Gorringe (Curate from May 2017 and Associate Priest from December 2017)*
- *Clive Eastbrook (Churchwarden)*
- *Ian Calvert (Churchwarden)*
- *Harold Toms*
- *Martin Sergeant*
- *Penni Vigar*
- *Pauline Swindle*
- *Paul Green*
- *Alison Weston*
- *Richard Reynolds*
- *Mike Puttick*
- *Martin Borgartz (Deanery Synod & Treasurer)*
- *Elaine Randall (Deanery Synod) – resigned November 2018*
- *Wendy Borgartz (Secretary)*

*The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.*

*In May 2018 members were appointed to each of the PCC teams and other appointments were ratified. The privacy policy and forms required to comply with GDPR were discussed and agreed. Catherine Hood resigned as parish safeguarding representative. The PCC considered feedback on Thy Kingdom Come 2018 and the positive feedback from the children who came to the prayer space, which had a significant impact. It was agreed to hold a stewardship campaign in October 2018. The PCC agreed to approach Mike Puttick and co-opt him to the PCC to be the Health and Safety Officer. This happened at the July meeting.*

*Also at the July meeting the PCC considered ways we serve our community currently and what else we could do, as suggested at the APCM. Christine Gorringe reported back on the successful coffee mornings and lunches at the New Times, which is one way we serve the lonely, with 20+ attending the coffee mornings and 30-40 coming to the lunches. PCC also considered the Churches Together project with Colchester Borough Homes to provide food for needy people in Tiptree, which has been very successful, all year it has been difficult to move in the vestry due to the volume of food kindly donated. To serve families we were successful in getting a grant to undertake ISingPop with Tiptree Heath school and arrangements for this were discussed, although it did not finally take place until the last week of March, with the children being taught*

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Year ended 31 December 2018– continued**

*songs the first part of the week, which were professionally recorded to a CD and the week ended with two concerts in church on the Friday, with every family receiving invitations to Messy Good Friday. The PCC also agreed to undertake repairs to the window behind the organ, to the lightning conductor and to the roof over the old boiler house.*

*In September the PCC discussed the lease of land at Tolleshunt Knights to the Scouts and the lease of land held at Simpsons Lane. The PCC agreed to name Wendy Borgartz as the Parish safeguarding representative, but with Anne-Marie Renshaw the lead recruiter for the parish and the other 3 churches in our part of the team. The PCC agreed to support flexibility in the baptism policy to meet the needs of those requesting baptism, and also that Anne-Marie Renshaw should have discretion when dealing with burials requested for those living outside the parish. The materials for the stewardship campaign were agreed for issue.*

*At the November meeting, the Diocesan safeguarding online training courses for both children and for vulnerable adults were completed by those present, including some from other churches. The PCC agreed to the location of a stand for greetings cards at the back of the church, with proceeds from sales split between the church and Farleigh Hospice. The PCC asked the Worship Team to undertake a survey about the services on the first Sunday of the month, as attendance at the family service is very low and the service on the 3<sup>rd</sup> Sunday had already been dropped. The PCC agreed to donate the collections at the Christingle service to the Children's Society and at the crib service to Little Havens Children's Hospice.*

*In January it was noted that a new electoral roll is required this year and arrangements to publicise this were agreed. The PCC agreed a policy on the display of notices and received updates on the leases of land at Tolleshunt Knights and Simpsons Lane. The PCC ratified the Standing Committee's decision to replace the photocopier in the office with a more efficient one and discussed who needs to do the level C2 Safeguarding training. The PCC received feedback on the local food bank project and agreed it would be better to have a set time each week when people could come for help and have a rota of volunteers to staff this. The questionnaire on services for the first Sunday of the month was approved. Feedback was received on the outcome of the stewardship campaign, which increased annual giving by £1,000 and identified some new helpers in some areas, but not in all where more input is needed. The PCC approved works to part of the west window.*

*In March the PCC made plans for the APCM and received reports on the MMU Team Council and Deanery Synod. The PCC considered the responses to the questionnaire about the Family Service and the 1<sup>st</sup> Sunday Parish Communion and considered a proposal to purchase or print new Christmas carol booklets. The accounts for 2018 were discussed and approved.*

*Wendy Borgartz PCC Secretary*

### **Financial review**

Our total income on all funds during the year was £108,838 compared to £120,325 in 2017. This year were no legacies of received (2017: £3,000). Grant income comprised monies received from Colchester Borough Council in respect of the 2017 expenditure on extending the car park and a grant from The Listed Places of Worship Scheme in respect of the VAT element on the 2017 cost of guttering and drainage.

Our total expenditure for the year was £118,691 (2017: £182,544). General fund expenditure was £108,337 (2017 £154,702). Our contribution to the Diocese towards the costs of providing the stipends and housing for the clergy and providing the support and infrastructure of the Diocese of £52,754 (2017: £50,931) was paid in full.

The expenses of the team administrator and other direct costs are recharged to the other team parishes in proportion to their Parish share. At the end of the year £1,071 (2017 £1,091) was still owing.

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Annual Report  
Year ended 31 December 2018– continued**

The net result for the year is an excess of payments over receipts in total of £9,853 over all funds of which unrestricted funds showed an excess of payments over receipts of £3,939. The total of unrestricted general funds carried forward is £110,113. This includes £90,324 in funds designated by the PCC and £19,789 in the general fund.

**Reserves policy**

It is the policy of the PCC to maintain a balance on unrestricted funds (if possible) which equates to approximately 6 months unrestricted payments to cover emergency situations which may arise from time to time. The balance of £110,113, which includes designated funds meets this target. Available undesignated funds of £19,789 does not meet this target.

**Volunteers**

We would like to thank all the volunteers who work so hard to make our church the vibrant community it is, and who work behind the scenes to maintain the fabric of the church, provide administrative support and do all the unseen jobs that need to be done.

Approved by the PCC on 14 March 2019 and signed on their behalf.

Rev'd A L Renshaw  
Chairman  
14 March 2019

**PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE  
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2018**

Receipts & Payments Account	Note	Restricted	Friend's of	unrestricted	TOTAL FUNDS	
		funds (note 4) £	St. Luke's £	funds £	2018 £	2017 £
<b>Receipts</b>						
<i>Voluntary income</i>	2(a)	590.00	672.00	57,337.71	58,599.71	72,752.36
<i>Church activities</i>	2(b)	-	-	10,329.00	10,329.00	12,964.00
<i>Activities for generating funds</i>	2(c)	-	3,178.11	26,130.24	29,308.35	24,768.82
<i>Income from investments</i>	2(d)	-	-	586.65	586.65	492.83
<i>Other incoming resources</i>	2(e)	-	-	10,013.90	10,013.90	9,347.22
<b>Total receipts</b>		<u>590.00</u>	<u>3,850.11</u>	<u>104,397.50</u>	<u>108,837.61</u>	<u>120,325.23</u>
<b>Payments</b>						
<i>Church activities</i>	3(a)	9,875.00	-	108,336.91	118,211.91	181,574.93
<i>Cost of generating funds</i>	3(b)	-	479.08	-	479.08	968.60
<b>Total payments</b>		<u>9,875.00</u>	<u>479.08</u>	<u>108,336.91</u>	<u>118,690.99</u>	<u>182,543.53</u>
<b>Excess of receipts over payments / (payments over receipts)</b>		(9,285.00)	3,371.03	(3,939.41)	(9,853.38)	(62,218.30)
<b>Transfer</b>		(1,140.00)		1,140.00	-	-
<b>Cash and bank current/deposit accounts at 1 January 2018</b>		<u>12,571.88</u>	<u>(18,517.82)</u>	<u>112,912.12</u>	<u>106,966.18</u>	<u>169,184.48</u>
<b>Cash and bank current/deposit accounts at 31 December 2018</b>		<u>2,146.88</u>	<u>(15,146.79)</u>	<u>110,112.71</u>	<u>97,112.80</u>	<u>106,966.18</u>

**PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**As at 31 December 2018**

	General Fund £	Restricted Funds £	Friend's of St. Luke's £	Third Parties £	Totals	
					2018 £	2017 £
<b>Monetary assets</b>						
Cash in hand	875.00		161.05		1,036.05	936.05
Cash at bank						
- Current account	54,977.04	2,146.88	(15,307.84)	896.04	42,712.12	53,254.70
- 60 Day Notice Account	50,000.00				50,000.00	50,000.00
- Organ Fund High Interest Account	4.30				4.30	4.30
- Spooner Legacy High Interest Account	1,399.44				1,399.44	1,398.74
- Remembrance Account	2,856.93				2,856.93	2,281.43
Total of cash and bank	<u>110,112.71</u>	<u>2,146.88</u>	<u>(15,146.79)</u>	<u>896.04</u>	<u>98,008.84</u>	<u>107,875.22</u>

Church furnishings are included in the Inventory and vested in the wardens on special trust.

**Debtors**

The following costs included in expenses were due for reimbursement from other parishes in the team.

Clergy expenses and administrator costs	<u>1070.68</u>	<u>1091.62</u>
Loan to Inworth PCC	<u>3050.00</u>	<u>8050.00</u>

**Liabilities**

The following expenses which were incurred in 2018 were paid in 2019.

Organists fees	549.25	562.50
Clergy expenses	172.68	105.31
Contributions by other team members for 2018 clergy expenses	0.00	1,165.81
	<u>721.93</u>	<u>1,833.62</u>

**Assets**

**Investments and funds held by the Diocese:**

**Capital and income accounts:**

**Rev R S N Lees Fund:**

**Capital and Income reinvested:**

59.91 shares held ( 2017: 59.91 shares) - value at 31 December 2018 982.19

**Rose West Legacy**

**Capital: 150 shares - value at 31 December 2018**

2,422.28	2,459.16
<u>2,422.28</u>	<u>3,441.35</u>

The value for Rev R S N Lees shares at 31 December 2018 is not currently available

The financial statements were approved by the PCC on 14 March 2019 and signed on their behalf:

**Revd A L Renshaw**  
PCC Chairman

**M D Borgartz**  
Treasurer

**Restricted Funds**

The restricted funds shown in note 4 and their restrictions are:

**Tawell Legacy**

This fund represents a legacy left to the Rector and Churchwardens of St. Luke's by the late Mrs P E Tawell for the maintenance of the Church and graveyard with the wish that the graves and gravestones of herself and her family are kept in good order.

**Sanctuary robes**

This fund represents funds raised specifically for the replacement of robes for the sanctuary team .

**Organ Fund**

This fund represents donations given for maintenance of the organ.

**Hymn Books**

This fund represents monies raised towards the replacement of the hymn book used in services.

**Mission Opportunity Fund**

This fund represents monies received from Chelmsford Diocese towards youth work and administration in the MMU.

**Other**

This represents sundry small restricted fund balances held from time to time.



## **1 ACCOUNTING POLICIES**

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.

### **Funds**

General funds represent the funds of the PCC that are not subject to any special restriction regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.

Where money has been received which has restrictions on how it may be spent, this is identified as a restricted fund and the reasons for the restriction noted. The bank balances in respect of these funds are shown separately.

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. 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.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

### **Statement of Assets and Liabilities**

The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities:

- Movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal.
- Land and buildings held on behalf of the PCC.
- Other fixtures, fittings and office equipment where the PCC is free to dispose of such assets without faculty and where the original cost exceeded £1000.

The following assets are recognised and a monetary value given as part of the description in the Statement of Assets and Liabilities:

- Amounts owing to The PCC.
- Legacies where formal notification of entitlement and amount has been received at 31 December by the PCC.
- Investments held beneficially by the PCC.

Closing bank balances as shown in the receipts and payments account.

The following liabilities are recognised in the Statement of Assets and Liabilities

- Any loans or overdrafts advanced to the PCC
- Creditors for goods and services where the supply has been received at 31 December.

### **Legacies**

The PCC regards all legacies left to St Luke's Church as a gift to be gratefully received and wisely used. When a legacy is given for a specific purpose the PCC are required to use the legacy for this purpose. Where no restriction is placed on a legacy the money will be put into a designated fund within the General Fund of the PCC accounts to be used for a specific purpose or purposes. This purpose will be decided by the PCC following recommendations from the Finance and Stewardship Team or the Standing Committee.

- 2 The expenses paid to clergy may include a small immaterial proportion, which relates to their function as PCC members. PCC members receive reimbursement of certain legitimate expenses incurred. No PCC member receives any payment as a direct result of their being on the PCC. C Eastbrook (churchwarden) receives fees from the PCC in respect of his duties as organist. The fees are set independently by the PCC in line with recommended fees from the Royal School of Church Music.

**PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
For the year ended 31 December 2018

2 Receipts	Restricted	Friend's of St. Luke's	Unrestricted funds	TOTAL FUNDS	
	Funds (note 4)			2018	2017
	£	£	£	£	£
<b>2(a) Voluntary income</b>					
Planned giving:					
Income tax recoverable on Gift Aid			4,733.57	4,733.57	7,900.09
Stewardship			34,454.12	34,454.12	34,109.51
Collections (open plate) at all services			4,073.63	4,073.63	4,246.60
Special collections			478.59	478.59	773.22
Donations for leaving gifts			-	-	242.00
Votive candles			279.68	279.68	314.51
Wall safe			1.90	1.90	-
Grants			10,635.62	10,635.62	20,859.36
Subscriptions		372.00		372.00	372.00
Donations, appeals etc.	590.00	300.00	2,680.60	3,570.60	3,935.07
	<u>590.00</u>	<u>672.00</u>	<u>57,337.71</u>	<u>58,599.71</u>	<u>72,752.36</u>
<b>2(b) Church activities</b>					
Fees			8,216.00	8,216.00	8,322.00
Legacies			-	-	3,000.00
Memorial plaques			1,505.00	1,505.00	1,170.00
Heating charges			500.00	500.00	315.00
Open Door income			108.00	108.00	157.00
	<u>-</u>	<u>-</u>	<u>10,329.00</u>	<u>10,329.00</u>	<u>12,964.00</u>
<b>2(c) Activities for generating funds</b>					
Fund raising events:					
Auction sale		1,148.10	-	1,148.10	-
Concerts/plays etc		467.66	-	467.66	2,515.78
Refreshments at events		493.56		493.56	-
Sundry events				-	20.00
Barn Dance				-	78.00
Christmas Tree Festival/Bazaar		594.59		594.59	757.25
Pudding evening			278.00	278.00	211.32
Tabletop sale		257.20		257.20	-
Quiz night		117.00	-	117.00	181.00
Bookstall			2.95	2.95	-
Extension fees			21,165.60	21,165.60	15,326.25
Church hire			1,359.50	1,359.50	2,043.00
Rent			1,635.00	1,635.00	1,635.00
Printing income			1,332.53	1,332.53	1,486.85
Messy Church			86.66	86.66	139.37
Sponsorship		100.00		100.00	175.00
Advertising Income			270.00	270.00	200.00
	<u>-</u>	<u>3,178.11</u>	<u>26,130.24</u>	<u>29,308.35</u>	<u>24,768.82</u>
<b>2(d) Income from investments</b>					
Dividends receivable			81.53	81.53	79.80
Interest received			505.12	505.12	413.03
	<u>-</u>	<u>-</u>	<u>586.65</u>	<u>586.65</u>	<u>492.83</u>
<b>2(e) Other incoming resources</b>					
Team refunds			4,877.34	4,877.34	8,962.94
Miscellaneous income			5,136.56	5,136.56	384.28
	<u>-</u>	<u>-</u>	<u>10,013.90</u>	<u>10,013.90</u>	<u>9,347.22</u>
<b>Total Receipts</b>	<u>590.00</u>	<u>3,850.11</u>	<u>104,397.50</u>	<u>108,837.61</u>	<u>120,325.23</u>

**PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For the year ended 31 December 2018**

3 Payments	Restricted	Friend's of St. Luke's	Unrestricted funds	TOTAL FUNDS	
	Funds (note 4)			2018	2017
	£	£	£	£	£
<b>3(a) Church Activities</b>					
Diocesan family purse			52,754.00	52,754.00	50,931.02
<i>Clergy expenses:</i>					
Rector travel			927.40	927.40	976.50
Curate travel			792.45	792.45	1,007.45
Rector telephone			419.68	419.68	438.33
Curate telephone			224.00	224.00	308.00
Entertainment			-	-	17.37
<i>Church expenses:</i>					
Heat, light, water and insurance			4,276.39	4,276.39	4,357.72
Maintenance & equipment	295.00		5,536.92	5,831.92	50,958.38
Altar services			572.62	572.62	831.90
Music, choir and organists			2,880.10	2,880.10	2,813.33
Upkeep of churchyard - general			3,206.13	3,206.13	6,496.29
Upkeep of churchyard - Tolleshunt Knights			200.00	200.00	-
<i>Extension expenses:</i>					
Heat, light, water and insurance			5,203.68	5,203.68	4,549.92
Maintenance			832.56	832.56	25,880.32
Cleaning wages			2,745.49	2,745.49	2,933.75
Cleaning materials			1,039.49	1,039.49	130.40
Equipment			192.00	192.00	500.00
Telephone			730.28	730.28	781.44
Sunday School & youth			100.00	100.00	-
Christmas tree	80.00		-	80.00	80.00
Professional fees			3,230.00	3,230.00	-
Miscellaneous expenses			2,037.98	2,037.98	1,301.17
Books and publications			439.24	439.24	401.18
<i>Missionary and charitable giving:</i>					
Church overseas					
- Bishop's Lent Appeal			146.15	146.15	-
Relief and development agencies					
- Indonesia Tsunami Appeal (Special collection)			50.00	50.00	-
Home missions and other Church societies and organisations					
- Kelvedon & Feering (MOF grant)	2,500.00			2,500.00	2,500.00
- TYPO	7,000.00		7,765.00	14,765.00	1,765.00
- Essex Clergy Charity				-	296.45
- Children's Society (Christingle collection)			67.00	67.00	69.70
Secular charities					
- Little Haven Children's Hospice			250.59	250.59	371.92
<i>Church management and administration</i>					
Bank charges			-	-	2.00
Administrator costs			7,841.38	7,841.38	7,611.00
Postage, stationery and printing			2,862.82	2,862.82	2,799.67
Deanery dues			15.00	15.00	30.00
Gifts			9.06	9.06	274.98
Training costs			45.00	45.00	1,278.76
Memorial plaques			929.50	929.50	764.00
Other telephone expenses			15.00	15.00	66.98
Loan to Inworth PCC			-	-	8,050.00
	<u>9,875.00</u>	<u>-</u>	<u>108,336.91</u>	<u>118,211.91</u>	<u>181,574.93</u>
<b>3(b) Costs of generating funds</b>					
Stewardship expenses			-	-	66.00
FoSL event costs		479.08		479.08	902.60
	<u>-</u>	<u>479.08</u>	<u>-</u>	<u>479.08</u>	<u>968.60</u>
<b>Total payments</b>	<u>9,875.00</u>	<u>479.08</u>	<u>108,336.91</u>	<u>118,690.99</u>	<u>182,543.53</u>

PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE  
 NOTES TO THE FINANCIAL STATEMENTS - continued  
 For the year ended 31 December 2018

4 Restricted funds

	Tawell Legacy £	Organ Fund £	Sanctuary robes £	Other £	Hymn Books £	Mission Opportunity Fund £	TOTAL FUNDS	
							2018 £	2017 £
<b>Restricted Funds Receipts</b>								
<i>Voluntary income</i>								
Grants							-	10,640.00
Donations, appeals etc.		215.00		375.00			590.00	812.00
	-	215.00	-	375.00	-	-	590.00	11,452.00
<b>Total Receipts</b>	-	215.00	-	375.00	-	-	590.00	11,452.00
<b>Restricted Funds Payments</b>								
<i>Church activities</i>								
Church expenses:								
Maintenance & equipment				295.00			295.00	468.00
TYPO						7,000.00	7,000.00	-
Gifts							-	242.00
Flower tubs							-	250.00
Kelvedon & Feering						2,500.00	2,500.00	2,500.00
Christmas tree				80.00			80.00	80.00
	-	-	-	375.00	-	9,500.00	9,875.00	3,540.00
<b>Total payments</b>	-	-	-	375.00	-	9,500.00	9,875.00	3,540.00
<b>Excess of receipts over payments/(payments over receipts)</b>	-	215.00	-	-	-	(9,500.00)	(9,285.00)	7,912.00
Transfer from MOF grant towards administration						(1,140.00)	(1,140.00)	(1,140.00)
<b>Cash and bank accounts at 1 January 2018</b>	825.00	732.00	138.78	40.00	196.10	10,640.00	12,571.88	5,799.88
<b>Cash and bank accounts at 31 December 2018</b>	825.00	947.00	138.78	40.00	196.10	-	2,146.88	12,571.88
Tolleshunt Knights cemetery				40.00				

**PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For the year ended 31 December 2018**

**5 General Fund**

		<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
The general fund is made up of the following:			
- General fund	5(a)	19,788.47	16,163.38
Funds designated by the PCC			
- Spooner legacy	5(b)	1,185.40	1,185.40
- Tabner legacy	5(d)	2,812.94	2,812.94
- Remembrance fund	5(c)	2,856.93	2,281.43
- Organ fund	5(e)	25,000.00	25,000.00
- Everitt legacy	5(f)	36,905.49	36,905.49
- Wilkinson legacy	5(g)	500.00	500.00
- East Legacy	5(h)	500.00	500.00
- Sorrell Legacy	5(i)	1,000.00	1,000.00
- Taylor Legacy	5(j)	17,301.66	24,301.66
- Butler Legacy	5(k)	2,261.82	2,261.82
		<u>110,112.71</u>	<u>112,912.12</u>
<b>a) General fund</b>			
Balance brought forward		16,163.38	19,897.47
Excess of receipts over payments/(payments over receipts) for year		(3,939.41)	(50,243.13)
Transfer (to)/from Everitt Legacy		-	38,930.06
Transfer from restricted funds re administration		1,140.00	1,140.00
Transfer from/(to) Taylor Legacy		7,000.00	9,106.80
Transfer (to)/from Remembrance fund		(575.50)	(406.00)
Transfer (to) Butler Legacy		-	(2,261.82)
Balance carried forward		<u>19,788.47</u>	<u>16,163.38</u>
<b>b) Spooner legacy</b>			
Balance brought forward		1,185.40	1,185.40
Transfer from/(to) general fund		-	-
Balance carried forward		<u>1,185.40</u>	<u>1,185.40</u>
<b>c) Remembrance fund</b>			
Balance brought forward		2,281.43	1,875.43
Transfer from/(to) general fund		575.50	406.00
Balance carried forward		<u>2,856.93</u>	<u>2,281.43</u>
<b>d) Tabner Legacy</b>			
Balance brought forward		2,812.94	2,812.94
Transfer from/(to) general fund		-	-
Balance carried forward		<u>2,812.94</u>	<u>2,812.94</u>
<b>e) Organ Fund</b>			
Balance brought forward		25,000.00	25,000.00
Transfer (to)/from Taylor Legacy		-	-
Balance carried forward		<u>25,000.00</u>	<u>25,000.00</u>
<b>f) Everitt Legacy</b>			
Balance brought forward		36,905.49	75,835.55
Transfer (to)/from general fund		-	(38,930.06)
Balance carried forward		<u>36,905.49</u>	<u>36,905.49</u>

**PARISH OF TOLLESHUNT KNIGHTS WITH TIPTREE**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For the year ended 31 December 2018**

<b>5 General Fund (continued)</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
g) <i>Wilkinson Legacy</i>		
Balance brought forward	500.00	500.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>500.00</u>	<u>500.00</u>
h) <i>East Legacy</i>		
Balance brought forward	500.00	500.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>500.00</u>	<u>500.00</u>
i) <i>Sorrell Legacy</i>		
Balance brought forward	1,000.00	1,000.00
Transfer (to)/from general fund	-	-
Balance carried forward	<u>1,000.00</u>	<u>1,000.00</u>
j) <i>Taylor Legacy</i>		
Balance brought forward	24,301.66	33,408.46
TYPO - Youth worker	(7,000.00)	-
Upgrade sound system/projection system	-	(9,106.80)
Balance carried forward	<u>17,301.66</u>	<u>24,301.66</u>
k) <i>Butler Legacy</i>		
Amount received	2,261.82	3,000.00
New chairs	-	(738.18)
Balance carried forward	<u>2,261.82</u>	<u>2,261.82</u>
<b>6 Amounts held on behalf of third parties</b>		
	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
- Mothers and toddlers	(30.92)	375.08
- Mens Supper Club	388.96	388.96
- Christmas Alone	65.00	65.00
- Key deposits	80.00	80.00
- Diocese of Chelmsford	393.00	-
	<u>896.04</u>	<u>909.04</u>
<b>7 Restricted income</b>		
The PCC receives certain income on the understanding that it is used towards the maintenance of the Churchyard and in the case of legacies the graves of the legatees. These amounts during the year were:		
	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Income from investments held on behalf of the PCC by the Central Board of Finance from the following:		
Rose West Legacy	81.53	79.80
Grant from Tiptree Parish Council	-	200.00
Grant from The Commonwealth Graves Commission	30.00	30.00
	<u>111.53</u>	<u>210.80</u>

**Independent Examiner's Report  
to the PCC of the Parish of Tolleshunt Knights with Tiptree**

I report on the accounts of the PCC for the year ended 31 December 2018, which are set out on pages 5 to 12.

**Respective responsibilities of the PCC and examiner**

The members of the PCC are responsible for the preparation of the financial statements. The PCC members 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 required.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
- To follow 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 statement**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the 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 you as 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 financial statements 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:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Wyncoll ACA  
Willow House  
110 Maldon Road  
Tiptree  
4 April 2019