

**The  
Diocese  
of  
St Edmundsbury and Ipswich**



**Annual Report  
and  
Financial Statements  
of the  
Parochial Church Council  
of  
St Mary's & St Botolph's Church  
Whitton, Ipswich  
Suffolk**

**For the year ended 31 December 2018**

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH**  
**REPORT AND FINANCIAL STATEMENTS 2018**

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**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
PAROCHIAL CHURCH COUNCIL ANNUAL REPORT  
FOR THE PERIOD 1 JANUARY 2018 TO 31 DECEMBER 2018**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

Church: **St Mary and St Botolph**  
Address: **Whitton Church Lane**  
**Ipswich**  
**Suffolk**  
Postcode: **IP1 6LT**

**Priest In Charge**  
Name: **Revd M Sokanovic**  
Address: **Side View**  
**School Road**  
**Coddenham**  
Postcode: **IP6 9PS**  
Telephone: **07824 323073**

**Bankers**  
Name: **CAF Bank Ltd**  
Address: **25 Kings Hill Avenue**  
**Kings Hill**  
**West Malling**  
Postcode: **ME19 4JZ**

**Examiner**  
Name: **Claire Collison**  
Address: **341 Nacton Road**  
**Ipswich**  
Postcode: **IP3 9JL**

**Church Membership**

Electoral Roll – Resident:

74

Electoral Roll – Non- Resident:

36

Average Weekly Adult Attendance

123

Average Weekly Young Persons Attendance:

18

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
PAROCHIAL CHURCH COUNCIL ANNUAL REPORT  
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**REFERENCE AND ADMINISTRATIVE INFORMATION (continued)**

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

	<u><b>Name</b></u>	<u><b>Term of Office Ends</b></u>
<u><i>Incumbent:</i></u>	Revd M Sokanovic	Priest in Charge
<u><i>Assistant Curate:</i></u>	Revd E Falla	
<u><i>Churchwardens</i></u>	Mrs P Neesam	April 2019
	Mr T Page	April 2019
<u><i>Deanery Synod Representative(s):</i></u>	Mrs M Bonsall (Reader)	April 2020
	Mr C Bulpitt	April 2020
	Mrs B Frost	April 2020
<u><i>Elected Member(s):</i></u>	Mr R Boggis	April 2020
	Mrs S Brooks ( <i>Secretary</i> )	April 2021
	Mr K Game	April 2019
	Mrs S Gwilliams	April 2021
	Mr R Jones	April 2020
	Mr P Keeble	April 2019
	Mrs B Kemp	April 2020
	Mr R Marjoram	April 2019
	Mrs A Parobij	April 2020
	Mr M Steward	April 2021
<u><i>Co-opted</i></u>	Mr H Burke ( <i>Treasurer</i> )	April 2019

*NB All PCC Members are  
Elected for a notional 3 year  
Term of office*

The PCC is registered with the Charity Commission. No: - 1139484

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
PAROCHIAL CHURCH COUNCIL ANNUAL REPORT  
FOR THE PERIOD 1 JANUARY 2018 TO 31 DECEMBER 2018**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Committees**

The PCC operates through a number of informal panels that report back to the PCC for decision-making:

***Standing Committee:***

This Committee consists of the Chairman, the Vice Chairman, Churchwardens, Secretary and a PCC member. This is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

***Other Committees:***

**Finance** - oversees the general financial dimension of the work of the parish by monitoring income and expenditure against a pre-planned budget, budgeting and co-ordination of the annual review of the Christian Stewardship of money through planned giving.

**Fabric** - attends to matters relating to the stewardship of the fabric of the church and two halls together with the surrounding land. The general upkeep and maintenance of the Churchyard is the responsibility of Ipswich Borough Council as the graveyard was closed for burials, except for existing double grave vacancies and spaces reserved by faculty, by Order in Council sixteen years ago. There have been 7 interments of ashes in the Yew Garden, 4 interments of ashes and no burials in the graveyard during the year.

**Mission** - attends to matters relating to the mission and outreach of the parish and to the promoting of Christian education within the congregation.

**Social** - arranges and oversees social occasions offering opportunity for fellowship and also promotes fundraising ideas and events for the benefit of the Parish. It was felt that fundraising could also be used as a form of mission, and to publicise the Church around the area.

**Communication**- organises the parish publicity via The Whitton Times, the weekly Pew Sheet, and the parish web site. In addition it arranges the distribution of information regarding Parish events.

**Liturgy and Worship**- prepares the service booklets for each of the Church seasons. It is also responsible for the smooth running of the services.

**Church Attendance.** There were 110 parishioners on the electoral roll at the end of 2018, 36 of whom were not resident within the parish. During the year 2 people died and 2 people moved away.

The average Weekly Attendance, (at the normal Sunday and Wednesday services) counted during October 2018 was 123 adults and 18 children under 16 years of age.

In addition, occasional services (Baptisms, funerals, weddings and school visits) held during October drew an attendance of 132 adults and 5 children. The attendance at the Service of Light and Life, held at the end of October drew a congregation of 106 adults and 5 children.

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
PAROCHIAL CHURCH COUNCIL ANNUAL REPORT  
FOR THE PERIOD 1 JANUARY 2018 TO 31 DECEMBER 2018**

**AIMS AND OBJECTIVES**

The Parochial Church Council has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical [PCC (Powers) Measure 1956 Section 2]

At the PCC meeting held on February 7th 2018, the aims and objectives for the Parish were reviewed & agreed.

- to serve the area as a Parish Church
- to provide a centre for traditional worship
- to foster youth development
- to embody 'The Five Marks of Mission' as the guiding directive in our Parish

In planning the activities of the Parish for the year, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, ordinary people are encouraged to live out their faith as part of our parish community through:

- different types of Worship and prayer; learning about the Bible; and developing their knowledge and trust in Jesus.
- provision of pastoral care for people living in the Parish.
- activities for children from Schools in the Parish.
- Missionary and outreach work.

**THE FIVE MARKS OF MISSION**

TELL – To proclaim the good news of the Kingdom

TEACH – To teach, baptise and nurture new believers

TEND – To respond to human need by loving service

TRANSFORM – To seek to transform unjust structures in society

TREASURE – To strive to safeguard the integrity of creation, and sustain and renew the life of the earth.

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
PAROCHIAL CHURCH COUNCIL ANNUAL REPORT  
FOR THE PERIOD 1 JANUARY 2018 TO 31 DECEMBER 2018**

**ACHIEVEMENTS AND PERFORMANCE**

**Review of the year**

The full PCC met 6 times during the year with an average attendance of 74%. Three open meetings were also held to facilitate our Parish Vision.

Committees met between meetings and reports of these were presented at the following PCC or Vision meetings and discussed as necessary.

The general running repairs and maintenance of the Church, churchyard and halls have been addressed by the Parish working party.

After the burglary at the end of December 2017 the year began with work to secure the vestry, i.e. stronger locks and new bars on the window. A new safe was then installed. The ongoing investigation revealed that the safe had been found and forced open, all the silver had been taken but the registers etc, were still in the safe, but extremely damp! These were treated and preserved at the Ipswich Record office for which we are very grateful. The ruined stained glass window has been rebuilt to a very high standard. The disability access created by the removal of the North Aisle pews and provision of a ramp, has proved very successful as the Thomas Wolsey has been able to participate in services and other activities at the Church.

The annual removal of prohibited items in the churchyard was undertaken and has continued to enhance its appearance.

A tree avenue of Remembrance was planted in late Autumn funded by donations given in memory of loved ones. Sadly 2 large trees in the Churchyard, which were in a dangerous condition, had to be felled.

The Parish Office is well established at the Ascension and Wi-Fi has been installed. The fabric of both the Parish Hall and the Ascension Hall still gives rise for concern. As funds become available work will be prioritised.

For the 13th year running the spring bulb planting programme, has again been undertaken with the help of the Holiday Club children run by the Whitton Youth Partnership. The bulbs, donated as in previous years, create a magnificent display in the spring.

"The Sundae Club" has a regular number of children of all ages attending. At the Family Service (held on the fourth Sunday) the children continue to have an active role in the running of the Service. During the year a new non Eucharistic Service began and is held on the first Sunday of the month at 3.30pm. The service consists of a craft activity, songs, prayers and refreshments based on a different theme each month.

Our Mums and Tots group continues to flourish and is attended by a good number of children plus parents and grandparents.

The "Open the Book" project for primary schools continues to flourish and is enjoyed by the adults taking part as well as the children. The team go to Whitton CP School, Castle Hill Infants School, St Pancras RCVA School and Dale Hall Primary School twice a term.

A number of schools have visited to learn about the Church, and to participate in Experience Remembrance, and to hold their own services and carol concerts. Our annual Service of Light and Life, which is held to offer comfort and reassurance to the bereaved was again well attended.

On Remembrance Sunday the uniformed organisations, joined the Congregation for the Act of Remembrance at the War Memorial in the Churchyard. A short service of Remembrance was held concurrently at St Mary's Akenham.

After many months of planning and fund raising our WW1 Whitton Remembers Exhibition came to fruition and proved be successful and very well attended. The Experience Remembrance activities for schools were well supported. Positive feed-back was received for both of these events. The Sunset Service, held on November 10<sup>th</sup> was very poignant and moving. Relatives of the men commemorated on the War Memorial expressed their thanks for all the effort put into remembrance of their loved ones.

This year our annual Parish Ash Wednesday pilgrimage was made to All Hallows, Ipswich.

The services held at the Ascension on Wednesday mornings continues to be very popular and attract a number of people who are not members of the regular contribution. The Ascension hall continues to be used by a number of groups within the community. The Parish hall is also hired by various community based organisations. Both the Parish Hall and the Ascension continue to be used by members of the Scout and Guide Associations. The "Movie Club," now in its 5th year, and held in the Parish Hall, once a month, under the auspices of the Whitton Youth Partnership, continues to be popular.

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
PAROCHIAL CHURCH COUNCIL ANNUAL REPORT  
FOR THE PERIOD 1 JANUARY 2018 TO 31 DECEMBER 2018**

**ACHIEVEMENTS AND PERFORMANCE (continued)**

**Review of the year (continued)**

In June The Children's Community Choir performed a concert "A night at the musicals" and have sung at some services. Their Christmas production "Prickly Hay" was a great success. It is very rewarding to see how the children have grown in their performances.

Our participation in Operation Christmas Child resulted in 93 filled shoeboxes which were sent to children overseas. Our congregation have supported FIND by donating food stuffs every Sunday, and this year goods from the Harvest Festival Service were donated to the Woman's Refuge in Ipswich.

The Elders continue to take Holy Communion to the housebound. Once a month members of the congregation lead a service at Thurleston Nursing Home as well as carol singing at Christmas.

A number of social and fund raising events were held to share fellowship and to boost Parish funds, these included the Parish Dinner, an outing to Cromer, a Parish Lunch, Harvest Supper, May and Christmas Fayres, Cheese and wine in the Churchyard, cream teas served at Akenham Church and a quiz.

The Men's monthly Breakfast continues to be successful and very popular in the wider community and continues to raise funds for "Water Aid".

There were 8 Weddings during the year. In February a "Songs of Praise for Marriage" service was held, which was followed by the "Wedding Evening" and "Marriage Feast" all of which were well attended and enjoyed by prospective brides and grooms. These events organised by the Mothers Union are now an annual fixture in our calendar. The Baptism preparation events were attended by parents and Godparents. During the year 40 Baptisms were held.

There were 14 funeral services held in Church. In addition the Incumbents of the Parish conducted 17 funeral services at the Ipswich & Seven Hills Crematoriums.

Once again fund raising efforts for the wider mission of the Church have continued. The Church linked CMS group in particular supports work in Africa and Pakistan; other linked organisations made donations to various charities. In addition the Church has contributed to the Children's Society as well as other charities. A full list of charitable giving follows.

<b>Collections paid through Restricted funds</b>	<b>£</b>
Water Aid	504.89

<b>CMS Missionary Group</b>	<b>£</b>
Church Missionary Society	500.00
Scripture Union	200.00

<b>Donations Direct by Group Secretaries or Organisers</b>	<b>£</b>
Mothers' Union	250.00
Children's Society	408.50

<b>PCC Members – Expenses</b>	<b>£</b>
M. Sokanovic	2,495.91
R. Marjoram	2,865.00
R. Boggis	1,338.47
K. Game	460.00
P. Keeble	118.00
A. Parobij	64.98
E. Falla	235.84
T. Page	365.00
P. Neesam	563.47
S. Brooks	134.65
B. Frost	133.00



**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
PAROCHIAL CHURCH COUNCIL ANNUAL REPORT  
FOR THE PERIOD 1 JANUARY 2018 TO 31 DECEMBER 2018**

**FINANCIAL REVIEW**

The planned giving through the envelope scheme gift aid was £34,530.86. This is a decrease on last year of £671.32 (2017: decrease of £913.98). Cash collections decreased by 10 % (2017: decrease of 13%) this equates to an overall decrease in giving of 3.3% (2017 decrease of 4.1%). Our Parish Share obligations were met, as we gave £51,898.

**Reserves Policy**

The PCC of St Mary's & St Botolph met on 7th February 2018 to review and agree the Parish policy on reserves. It was agreed that:

The Fabric Fund reserve should be no less than £1,000 to cover emergency payments.

The Organ Fund reserves should contain £500 to cover general maintenance costs.

General Fund Reserve (Deposit & Current Account) should be maintained no less than £6,000 to cover one month's operating expenses.

Missions Fund, no less than £500 to cover emergency grant aids.

The valuation of Diocesan Board of Finance (DBF) Investment reserves was agreed to be not less than £25,000, to reflect the current stock market situation, and would be kept under review.

**RISK ASSESSMENT**

The PCC (as charity trustees) has reviewed and amended the comprehensive, strategic plan compiled in 2003, setting out the major opportunities available to the Church, and the risks to which it is exposed. The PCC has monitored progress against the strategic objectives set out in the plan at each meeting and a comprehensive review of the plan will be carried out annually. The PCC has set up through the Finance, Fabric, Mission & Social committees an ongoing review of all aspects of risk assessment, which cover the following aspects.

**Financial Risks** – The Finance committee maintains a constant overview reporting to the PCC ad hoc. The PCC believes that most aspects of financial risk are reviewed at regular meetings of the committee. They produce an annual budget, which is passed by the PCC, the budget is then monitored on a regular basis, and any major expenditure is investigated by the committee before approval by the whole PCC. It is the view of the PCC that financial risks are greatly minimised by the activity of the committee.

**Reputation Risk** – Over the last year any sensitive issues that have been discussed in confidence at PCC meetings always took into account the reputational concerns when making decisions. During the year the joint committees have reviewed how we avoid unwelcome publicity, which hinders the mission of the Church.

**Statutory and Legal Requirements** -The Parish has adopted the Diocesan Safeguarding Policy and to ensure that the policy is maintained a Safeguarding officer, has been appointed. Key workers are to be checked with the Disclosure and Barring Service (DBS). Other people working with children are to complete a confidential Declaration. The fabric & social committees ensure that activities carried out meet the necessary legal requirements. These committees will continue to review their activities and assess the risks so as to ensure that health and safety, employment law, and associated difficulties, which could lead to compensation claims, are minimised. Regarding Health & Safety, the Ecclesiastical Insurance model policy has been adopted.

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
PAROCHIAL CHURCH COUNCIL ANNUAL REPORT  
FOR THE PERIOD 1 JANUARY 2018 TO 31 DECEMBER 2018**

**RISK ASSESSMENT (continued)**

**Operational Risk** -Through the work of the Church Elders, Church Wardens & other church officers, systems are in place so that services can go ahead without Clergy, in cases of emergencies. The PCC will continue to carry out a full risk assessment on threats to the Church ability to deliver its objectives.

The PCC [as Charity Trustees] has established systems and procedures to mitigate those risks identified in the plan. The implementation of procedures have minimised any potential impact on the charity. There has been nothing adverse reported.

**DECLARATION**

The Parochial Church Council declare that they have approved their annual report above

Signed on behalf of the Parochial Church Council

\_\_\_\_\_  
Signature

Date\_\_\_\_\_

Rev'd Mary Sokanovic  
Priest in Charge

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES (MEMBERS OF THE  
PAROCHIAL CHURCH COUNCIL)**

I report on the financial statements of the PCC for the year ended 31 December 2018 which are set out on pages 10 to 22.

**Respective responsibilities of Trustees and the Examiner**

The church's trustees are responsible for the preparation of the financial statements, they consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5)(b) of the 2011 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 with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements
  - a. to keep accounting records in accordance with the Act; and
  - b. to prepare financial statements, which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations 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.

Signed \_\_\_\_\_

Date \_\_\_\_\_

Claire Collison  
341 Nacton Road  
Ipswich  
Suffolk  
IP3 9JL

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH**  
**PAROCHIAL CHURCH COUNCIL ANNUAL ACCOUNTS**  
**FROM 1 JANUARY 2018 TO 31 DECEMBER 2018**  
**STATEMENT OF FINANCIAL ACTIVITIES**

		Unrestricted funds 2018		Restricted funds 2018	Total funds 2018	Total funds 2017
Incoming resources	Notes	General £	Designated £	£	£	£
<b>Incoming resources from generated funds:</b>						
- Voluntary income	3.1	48,099.76	151.75	1,431.64	49,683.15	51,225.70
Activities for generating funds	3.2	11,005.11	-	-	11,005.11	11,806.77
Investment Income	3.3	1,568.10	-	-	1,568.10	1,482.56
Incoming resources from charitable activities	3.4	2,747.19	18,580.13	62,203.94	83,531.26	49,711.20
Other incoming resources	3.5	10,698.25	703.00	-	11,401.25	22,986.25
<b>Total incoming resources</b>		74,118.41	19,434.88	63,635.58	157,188.87	137,212.48
<b>Resources expended</b>						
<b>Costs of generating funds</b>						
- Costs of generating voluntary income	4.1	-	-	-	-	-
Charitable activities	4.2	80,336.41	28,692.25	32,207.05	141,235.71	93,098.92
Other resources expended	4.3	5,258.00	-	-	5,258.00	9,222.70
<b>Total resources expended</b>		85,594.41	28,692.25	32,207.05	146,493.71	102,321.62
Net incoming resources before transfers		(11,476.00)	(9,257.37)	31,428.53	10,695.16	34,890.86
Gross transfers between funds	6	123.28	(2,395.48)	2,272.20	-	-
Net incoming resources before other recognised gains		(11,352.72)	(11,652.85)	33,700.73	10,695.16	34,890.86
<b>Other recognised gains</b>						
Gains and losses on investment assets		(764.38)	-	-	(764.38)	3,602.37
<b>Net movement in funds</b>		(12,117.10)	(11,652.85)	33,700.73	9,930.78	38,493.23
<b>Total funds brought forward</b>		31,709.61	26,210.80	53,967.76	111,888.17	73,394.94
<b>Total funds carried forward</b>		19,592.51	14,557.95	87,668.49	121,818.95	111,888.17

All incoming and expended resources derive from continuing activities.

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
PAROCHIAL CHURCH COUNCIL ANNUAL ACCOUNTS**

**BALANCE SHEET AS AT 31 DECEMBER 2018**

	Notes	Unrestricted funds 2018		Restricted funds 2018	Total this year 2018	Total last year 2017
		General £	Designated £	£	£	£
<b>Fixed assets</b>						
<b>Tangible assets</b>	8	2,275.00	-	-	2,275.00	3,325.00
<b>Investments</b>	9	42,970.91	-	-	42,970.91	43,605.50
<b>Total fixed assets</b>		45,245.91	-	-	45,245.91	46,930.50
<b>Current assets</b>						
<b>Debtors</b>	10	3,666.01	191.52	141.25	3,998.78	3,060.75
<b>Cash at bank and in hand</b>		(24,332.77)	14,656.60	89,857.21	80,181.04	70,429.68
<b>Total current assets</b>		( 20,666.76)	14,848.12	89,998.46	84,179.82	73,490.43
<b>Creditors: amounts falling due within one year</b>	11	4,986.64	290.17	2,329.97	7,606.78	8,532.76
<b>Net current assets</b>		(25,653.40)	14,557.95	87,668.49	76,573.04	64,957.67
<b>Net assets</b>		19,592.51	14,557.95	87,668.49	121,818.95	111,888.17
<b>Funds of the PCC</b>						
<b>Unrestricted funds</b>						
- Designated funds	12	-	14,557.95	-	14,557.95	26,210.80
- General funds		19,592.51	-	-	19,592.51	31,709.61
<b>Restricted funds</b>	13	-	-	87,668.49	87,668.49	53,967.76
<b>Total funds</b>		19,592.51	14,557.95	87,668.49	121,818.95	111,888.17

Signed on behalf of the Parochial Church Council

Rev'd Mary Sokanovic \_\_\_\_\_  
Priest in Charge

Date \_\_\_\_\_

# **ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH PAROCHIAL CHURCH COUNCIL ANNUAL ACCOUNTS**

## **NOTES TO THE ACCOUNTS**

### **1. Basis of preparation**

#### **1.1. Basis of accounting**

These accounts have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC's, and with the Regulations' "true and fair view" provisions, it is also the first year they have been prepared under FRS102 (2016) as the applicable accounting standard.

### **2. Accounting policies**

#### **2.1. Fund accounting**

- Unrestricted funds are available for use at the discretion of the PCC in furtherance of the general objectives of the church. Unrestricted funds include revaluation reserves representing the restatement of investment assets at market values.
- Designated funds are unrestricted funds earmarked by the PCC for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **2.2. Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the PCC are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **2.3. Resources expended and irrecoverable VAT**

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA. Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### **2.4. Allocation of costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

#### **2.5. Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
PAROCHIAL CHURCH COUNCIL ANNUAL ACCOUNTS**

**NOTES TO THE ACCOUNTS**

**2. Accounting policies (continued)**

**2.6. Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gifts to which they relate.

**2.7. Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**2.8. Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**2.9. Volunteer help**

The value of any voluntary help received is not included in the accounts.

**2.10. Investment income**

This is included in the accounts when receivable.

**2.11. Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**2.12. Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**2.13. Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**2.14. Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at four years.

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
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**NOTES TO THE ACCOUNTS**

**2. Accounting policies (continued)**

**2.15. Investments**

Investments are valued at market value at the year end.

**3. Analysis of incoming resources**

<b>3.1</b>	<b>Analysis</b>	<b>This Year £</b>	<b>Last Year £</b>
Voluntary income	Planned giving	34,530.86	35,202.18
	Inland revenue refunds	8,201.00	7,801.75
	8.00am Cash collection	144.05	88.60
	9.30am Cash collections	1,933.68	2,198.57
	6.30pm Cash collections	695.87	626.84
	Other services Cash collections	2,113.47	1,918.66
	Sunday – Ascension	-	193.09
	Wednesday – Ascension	249.60	690.29
	Contributions to church upkeep	674.93	658.55
	Sundry donations	1,110.49	1,563.96
	Resources	29.20	283.21
		<hr/> 49,683.15	<hr/> 51,225.70
<b>3.2</b>	<b>Analysis</b>	<b>This Year £</b>	<b>Last Year £</b>
Activities for generating funds	Hire of Parish hall	2,833.20	3,345.23
	Hire of Ascension hall	8,171.91	8,461.54
		<hr/> 11,005.11	<hr/> 11,806.77
<b>3.3</b>	<b>Analysis</b>	<b>This Year £</b>	<b>Last Year £</b>
Investment Income	Dividends	1,317.45	1,289.57
	Interest	250.65	192.99
		<hr/> 1,568.10	<hr/> 1,482.56



**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
PAROCHIAL CHURCH COUNCIL ANNUAL ACCOUNTS**

**NOTES TO THE ACCOUNTS**

<b>3.4</b>	<b>Analysis</b>	<b>This Year</b>	<b>Last Year</b>
		<b>£</b>	<b>£</b>
<b>Incoming resources from charitable activities</b>	Fund raising events	4,822.02	6,256.39
	PCC Discretionary	-	2.88
	Community Choir	621.20	3,591.00
	Church floodlighting	505.00	780.50
	Candle Stand at Parish Church	-	180.00
	Mission & Outreach	950.00	34,000.00
	Hall Maintenance	1,222.79	1,356.17
	Church Fabric	16,865.98	1,236.06
	Church Silver Replacement	30,303.42	-
	WW1 Remembrance Project	8,787.97	-
	Parish Hall Renovation Income	12,000.00	-
	North Aisle	2,484.75	-
	Akenham	283.87	195.55
	Mum's & Tot's	100.67	149.58
	Akenham WW1 Memorial	-	38.20
	Church Window Repairs & Guard Fitting	1,231.68	243.87
	St Botolph's Bounty	-	100.00
	Memorial Restoration	-	1,000.00
	Childrens' Ministry	17.91	-
	Parish Hall Boiler	1,794.00	-
	Tree Replacement	1,540.00	-
	Photocopier	-	171.00
	Kneelers	-	410.00
		<hr/>	<hr/>
		83,531.26	49,711.20

<b>3.5</b>	<b>Analysis</b>	<b>This Year</b>	<b>Last Year</b>
		<b>£</b>	<b>£</b>
<b>Other incoming resources</b>	PCC fees	5,619.00	8,112.50
	Priest fees	1,765.00	4,327.00
	Organist fees	1,508.00	2,255.00
	Organ fund	140.00	260.00
	Choir fees	840.00	1,365.00
	Legacy	-	5,000.00
	Vergers fees	460.00	644.00
	CCLI & PA	563.00	519.00
	Travel fee for Clergy-Funeral	506.25	503.75
		<hr/>	<hr/>
		11,401.25	22,986.25

**4. Analysis of resources expended**

<b>4.1</b>	<b>Analysis</b>	<b>This Year</b>	<b>Last Year</b>
		<b>£</b>	<b>£</b>
<b>Costs of generating voluntary income</b>	Other donations	-	-

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH**  
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**NOTES TO THE ACCOUNTS**

<b>4.2</b>	<b>Analysis</b>	<b>This Year</b>	<b>Last Year</b>
		<b>£</b>	<b>£</b>
<b>Charitable activities</b>	- Mileage claims: Rector	1,315.75	973.45
	- Printing, stationery and postage: Rector	-	76.92
	- Other expenses: Rector	361.73	164.51
	Payments for organ services.	2,470.00	2,501.25
	Quota	51,897.96	50,413.00
	Church upkeep	1,602.07	1,432.16
	Printing, stationery and postage	1,410.43	1,010.70
	Telephone	1,138.30	951.67
	Photocopier Depreciation Charge	1,050.00	875.00
	<b>Church hall running costs</b> - Electricity	1,535.17	1,045.69
	- Gas	1,685.60	808.69
	- Water	248.05	398.96
	- Cleaning, repairs and renewals	2,600.23	1,372.20
	<b>Ascension hall running costs</b> -Electricity	929.33	864.77
	- Gas	1,238.75	1,259.87
	- Water	314.58	229.30
	- Cleaning, repairs and renewals	1,529.48	1,377.94
	<b>Parish church running costs</b> -Electricity	680.00	670.84
	- Gas	1,224.18	1,617.37
	- Water	46.03	65.88
	- Repairs and renewals	57.66	120.62
	Insurance	4,184.46	4,099.91
	Social Events	2,510.00	2,640.50
	Churchyard	45.99	-
	Bank charges	65.00	65.00
	Parish Hall New Boiler	4,291.20	-
	Mission & Outreach	12,245.94	398.00
	Memorial Restoration	-	1,084.59
	Community Choir	2,087.42	67.40
	Legacy Expenditure	-	1,399.00
	Church Window Repairs & Guard Fitting	365.00	-
	Church floodlighting	223.08	182.88
	PCC discretionary fund	-	20.00
	Organ fund	284.80	-
	Hall Maintenance	3,813.70	2,711.58
	WW1 Remembrance Project	7,465.01	-
	Church Fabric	23,669.36	5,605.30
	Botolph's Bounty	100.00	-
	Tree Replacement	1,333.12	-
	Kneelers	-	334.80
	Sundry Donations	884.89	1,164.00
	Akenham	160.59	145.73
	Church Silver Replacement	3,107.42	-
	Resources	170.46	592.52
	Childrens' Ministry	128.97	286.66
	CCLI & PA	493.80	470.26
	Ascension Boiler Replacement	-	3,600.00
		<b>140,965.51</b>	<b>93,098.92</b>

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
PAROCHIAL CHURCH COUNCIL ANNUAL ACCOUNTS**

**NOTES TO THE ACCOUNTS**

<b>4.3</b>	<b>Analysis</b>	<b>This Year</b>	<b>Last Year</b>
		<b>£</b>	<b>£</b>
<b>Other resources expended</b>	Priest fees	1,765.00	4,327.00
	Organist fees	1,371.00	2,190.00
	Choir pay	1,257.00	1,516.00
	Verger fees	460.00	644.00
	Rector's Travel fees	405.00	545.70
		<hr/>	<hr/>
		5,258.00	9,222.70

**5. Details of certain items of expenditure**

<b>5.1. PCC expenses</b>	<b>This Year</b>	<b>Last Year</b>
	<b>£</b>	<b>£</b>
<b>Number of PCC members who were reimbursed expenses</b>	11	11
<b>Nature of the expenses</b>		
- Printing, stationery and postage	281.09	354.18
- Hall Maintenance	85.70	127.86
- Church upkeep	257.82	339.68
- Mileage	1,315.75	973.45
- Other Ministry expenses	361.73	164.51
- Telephone	310.00	355.00
- Travel fees for Funerals	405.00	529.50
- Ministry Stationery expenses	-	76.92
- Social Activities	-	600.50
- Children's Ministry	85.95	-
- Resources	207.96	439.14
- Churchyard	45.99	-
- Remembrance Trees	714.00	-
- Church Fabric	190.44	139.94
- Cleaning, repairs and renewals: Church Hall	-	5.50
- Mission & Outreach	269.99	-
- Church floodlighting	43.08	2.88
- Payments for organist services	2,333.00	2,266.00
- Organist fee for wedding	665.00	1,045.00
- Church window repairs and guard fitting	365.00	-
- Verger Fees	460.00	644.00
- WW1 Remembrance Project	376.82	-
- Memorial Restoration fund	-	84.59
<b>Total amount paid</b>	<hr/>	<hr/>
	8,774.32	8,145.65

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
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**NOTES TO THE ACCOUNTS**

**5.2. Fees for examination or audit of the accounts**

**Independent examiner's fees for reporting on the accounts**

<b>This Year</b>	<b>Last Year</b>
<b>£</b>	<b>£</b>
-	-

**6. Gross transfers between funds**

£123.28 from Akenham was transferred to General Funds.  
£2,272.20 from Hall Maintenance to Parish Hall Boiler.  
£377.10 from Projector to Church Hall Soundproofing.  
£118.24 from WW1 Remembrance to Tree Replacement.

**7. Paid employees**

**7.1. Staff Costs**

**Gross wages, salaries and benefits in kind**

<b>This Year</b>	<b>Last Year</b>
<b>£</b>	<b>£</b>
2,470.00	2,501.25
2,470.00	2,501.25

**7.2. Average number of full-time equivalent employees in the year**

**Other**

<b>This Year</b>	<b>Last Year</b>
<b>No.</b>	<b>No.</b>
1	1
1	1

**8. Tangible fixed assets**

**8.1 Cost or valuation**

**Balance brought forward**

**Additions**

**Disposals**

**Balance carried forward**

<b>Fixtures, fittings and equipment</b>	<b>Total</b>
<b>£</b>	<b>£</b>
4,200.00	4,200.00
-	-
-	-
4,200.00	4,200.00

**8.2 Accumulated depreciation and impairment provisions**

**Balance brought forward**

**Depreciation charge for the year**

**Disposals**

**Balance carried forward**

<b>Fixtures, fittings and equipment</b>	<b>Total</b>
<b>£</b>	<b>£</b>
875.00	875.00
1,050.00	1,050.00
-	-
1,925.00	1,925.00

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
PAROCHIAL CHURCH COUNCIL ANNUAL ACCOUNTS**

**NOTES TO THE ACCOUNTS**

**8.3 Net book value**

	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Brought forward</b>	3,325.00	3,325.00
<b>Carried forward</b>	2,275.00	2,275.00

The churches, halls and fittings within them, though were acquired but not capitalised in previous years, have not been included at a valuation due to the impractical nature of this task.

**9. Investment assets**

*Analysis of investments*

**Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes**

	<b>Cost</b>	<b>2018 Market value at year end</b>	<b>Income from investment for the year £</b>	<b>Cost</b>	<b>2017 Market value at year end</b>	<b>Income from investment for the year £</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
- DBF investment fund 1	793.00	3,921.24	129.79	793.00	3,865.47	122.90
- DBF investment fund 2	7,500.00	39,049.67	1,423.95	7,500.00	39,740.03	1,345.68
	8,293.00	42,970.91	1,553.74	8,293.00	43,605.50	1,468.58

The investments were valued at 31 December 2018 by the Diocesan Board of Finance.

**10. Debtors and prepayments**

*Analysis of debtors*

	<b>Amounts falling due within one year</b>	
	<b>This year £</b>	<b>Last year £</b>
<b>Trade debtors</b>	2,021.86	2,898.75
<b>Other debtors</b>	-	-
<b>Prepayments and accrued income</b>	1,976.92	162.00
	3,998.78	3,060.75

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
PAROCHIAL CHURCH COUNCIL ANNUAL ACCOUNTS**

**NOTES TO THE ACCOUNTS**

**11. Creditors and accruals**

*Analysis of creditors*

	<b>Amounts falling due within one year</b>	
	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
<b>Trade creditors</b>	5,471.79	6,552.81
<b>Accruals and deferred income</b>	2,134.99	1,979.95
<b>Loans and overdrafts</b>	-	-
	<u>7,606.78</u>	<u>8,532.76</u>

**12. Designated funds**

*12.1 Funds held*

<b>Fund Name</b>	<b>Type</b>	<b>Purpose and restrictions</b>
Akenham	Designated	Maintenance of services at Akenham
Missions	Designated	Donations for Missions
Legacies	Designated	Designated legacies
Organ fund	Designated	Repair/renewal of organ
PCC Discretionary fund	Designated	PCC Discretionary fund
CCLI & PA renewals	Designated	To cover cost of CCLI licences
Office Equipment	Designated	Replacement of Office Equipment.
Hall Maintenance	Designated	Hall Maintenance
Church Fabric	Designated	Redecoration of church property.

*12.2 Movement of funds*

<b>Fund Name</b>	<b>Fund balances b/fwd</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Fund balances c/fwd</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Church Fabric	10,193.21	17,017.73	(23,669.36)	-	3,541.58
Akenham	-	283.87	(160.59)	(123.28)	-
Missions	865.45	-	-	-	865.45
Organ Fund	3,586.38	140.00	(284.80)	-	3,441.98
CCLI & PA Renewals	402.20	563.00	(493.80)	-	471.40
Legacies	5,862.52	-	-	-	5,862.52
Office Equipment	270.01	-	(270.00)	-	0.01
PCC Discretionary Fund	690.40	207.49	-	-	897.89
Hall Maintenance	4,340.63	1,222.79	(3,813.70)	(2,272.20)	(522.48)
	<u>26,210.80</u>	<u>19,434.88</u>	<u>(28,692.25)</u>	<u>(2,395.48)</u>	<u>14,557.95</u>

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH  
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**NOTES TO THE ACCOUNTS**

**13. Endowment and restricted income funds**

***13.1 Funds held***

<b>Fund Name</b>	<b>Type</b>	<b>Purpose and restrictions</b>
Church hall kitchen extension	Restricted	Church Hall Kitchen Extension
Kneelers	Restricted	Purchase new kneelers.
Candle Stand at Parish Church	Restricted	Fund for new Candle Stand
Akenham War Memorial	Restricted	Rebuilding of WW1 memorial
Community Choir	Restricted	Running of Children's Community Choir
Mum's & Tot's	Restricted	Running of Mum's & Tot's
Church Window Repair & Guard Fitting	Restricted	To repair damaged windows in Church and to fund the fitting of window guards
Mission & Outreach	Restricted	For Mission & Outreach Growth
Children's Ministry Fund	Restricted	Provision of Children's Ministry
Church floodlighting	Restricted	Grant for church floodlighting
Restoration fund	Restricted	Fund for restoration
Replacement Church Silver	Restricted	To replace stolen church silver
Whitton Parish Hall Renovation	Restricted	To renovate the Parish Hall
Memorial Restoration Fund	Restricted	Repair of certain memorials
Projector Fund	Restricted	Fund for the purchase of
Church hall soundproofing	Restricted	Soundproofing in Parish Hall
Parish Hall Boiler Fund	Restricted	Replacement boilers for the Parish Hall
Tree Replacement	Restricted	Fund for replacement of trees
Church Hall Staging	Restricted	Purchase of portable staging
North Aisle Project	Restricted	Work on North Aisle in the Church
Sundry Donations	Restricted	Restricted donations
Ascension Hearing Loop	Restricted	Fund for the provision of
WW1 Remembrance Project	Restricted	To put on this project in Nov 2018.
Botolph's Bounty	Restricted	This money was given to our previous Incumbent to set up a hardship fund to enable small disbursements to be made to those in urgent need.

**ST MARY'S & ST BOTOLPH'S CHURCH, WHITTON, IPSWICH**  
**PAROCHIAL CHURCH COUNCIL ANNUAL ACCOUNTS**

**NOTES TO THE ACCOUNTS**

*13.2 Movement of funds*

<b>Fund Name</b>	<b>Fund balances b/fwd £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>Fund balances c/fwd £</b>
Botolph's Bounty	1,198.01	-	(100.00)	-	1,098.01
Church Hall Kitchen Extension	561.67	-	-	-	561.67
Akenham War Memorial	824.31	-	-	-	824.31
Candle Stand at Parish Church	180.00	-	-	-	180.00
Church Floodlighting	2,752.14	517.50	(223.08)	-	3,046.56
Parish Hall Boiler	-	2,019.00	(4,291.20)	2,272.20	-
Restoration Fund	6,168.76	-	-	-	6,168.76
Memorial Restoration Fund	1,533.41	-	-	-	1,533.41
Projector Fund	377.10	-	-	(377.10)	-
Church Window Rep & Guards	1,226.28	2,034.17	(365.00)	-	2,895.45
Whitton Parish Hall Renovation	-	12,000.00	-	-	12,000.00
North Aisle Project	-	3,583.35	-	-	3,583.35
Community Choir	3,523.60	621.20	(2,087.42)	-	2,057.38
Mum's & Tot's	499.96	100.67	-	-	600.63
Tree Replacement	(28.70)	1,647.50	(1,333.12)	118.24	403.92
Replacement Church Silver	-	30,553.42	(3,107.42)	-	27,446.00
Church Hall Staging	143.94	-	-	-	143.94
Children's Ministry	36.43	17.91	(128.97)	-	(74.63)
Mission & Outreach	33,602.00	950.00	(12,245.94)	-	22,306.06
Church Hall Soundproofing	516.00	-	-	377.10	893.10
Sundry Donations	96.15	802.89	(859.89)	-	39.15
WW1 Remembrance Project	-	8,787.97	(7,465.01)	(118.24)	1,204.72
Kneelers	362.70	-	-	-	362.70
Ascension Hearing Loop	394.00	-	-	-	394.00
	<b>53,967.76</b>	<b>63,635.58</b>	<b>(32,207.05)</b>	<b>2,272.20</b>	<b>87,668.49</b>