

**REPORT OF THE INDEPENDENT EXAMINER  
TO THE MEMBERS OF THE RIVERS TEAM MINISTRY PCC.**

I report on the accounts of The Rivers Team Ministry PCC for the year ended 31 December 2018.

**Respective responsibilities of trustees and examiner**

The DCC is responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 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 the general Directions given by the Charity Commission. The 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the 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.

Date: 7 August 2019

Signed



Peter H Jones  
27 Crimicar Avenue  
Sheffield  
S10 4EQ



## **Annual Report & Accounts**

**Year Ended 31<sup>st</sup> December 2018**



**THE PPC OF RIVERS TEAM MINISTRY**  
**FINANCIAL REPORT FOR YEAR ENDED 31<sup>st</sup> DECEMBER 2018**

2018 accounts have been prepared on an accruals basis.

In addition to the General Funds the accounts of the Rivers Team include the following other funds:

**Unrestricted or Designated Funds**

St Lawrence Church Hall Fund

**Restricted Funds**

The following Restricted Funds are included:

|                                      |  |
|--------------------------------------|--|
| St Lawrence Churchyard Appeal Fund   | - for the upkeep and maintenance of the Churchyard   |
| St Lawrence Christian Education Fund | - for the resourcing of Christian teaching and education   |
| St Lawrence Eric Bower Fund          | - to maintain a certain grave & provide flowers in church  |
| St Lawrence Fabric Fund              | - for maintaining the fabric of St. Lawrence Church  |
| St Lawrence Poor Fund                | - to provide assistance for those in Tinsley in Financial hardship                                   |
| St Helen's Restoration Fund          | - for repairs to the fabric of St Helen's interior or exterior                                       |
| St Helen's Belfield Fund             | - for the upkeep, renewal, maintenance of the bells and bell tower                                   |
| St Helen's Atkinson Memorial Trust   | - income from capital invested may be used for maintenance of the general fabric St Helen's          |
| St Andrew's Centre Fund              | - for the development of and running the St Andrew's Centre as a community facility                  |
| St Mary's Development Fund           | - for the development of St Mary's church.   |
| St Mary's Churchyard Extension Fund  | - for the extension of the churchyard at St Mary's   |
| Gift Day Appeals Fund                | - specific appeals are made for named charities and the monies collected are distributed accordingly |

The following funds were open during the year, but were closed / inactive at the year end:

|                     |  |
|---------------------|--|
| Macedonia Fund      | - provide assistance for those in the Parish in Financial hardship               |
| Parish Weekend Fund | - towards the costs of Team parish weekends. This fund was closed early in 2018. |

## **Endowment Funds**

The following are included as Endowment Funds. Unless noted separately the income from the investment is for use by the corresponding restricted or designated fund:

St Lawrence Christian Education Fund

St Lawrence Fabric Fund

St Lawrence Poor Fund

St Helen's Belfield Fund

St Helen's M.R & H Atkinson Memorial Trust

## **General Funds**

### **Income**

Overall income increased by £855 to £119,347 (2017 - £118,492). Giving income (excluding Gift Aid) has increased by £2,978 (2018 - £79,869, 2017 - £76,891). Tax recovered under the Gift Aid scheme totalled £18,433 (2017 - £19,211). Income from fees for occasional offices decreased by £1,993 (2018 - £12,729, 2017 - £14,722).

Net rental income from the house at 18, St Georges Drive which has been let on a short term tenancy throughout 2018, produced a net rental income of £5,042 (2017 - £4,382) in the year after taking into account agents fees and other letting costs. There have been no major costs for repairs and maintenance of the property this year.

The property was valued at 31 December 2004 at £115,000 and is included in the balance sheet on this basis.

### **Expenditure**

Expenditure decreased to £120,506 (2017 - £124,668). The decrease is primarily due to roof repairs and upgrades to the heating system in the prior year, costs which have not been repeated in the current year. There have also been savings made in stationary.

The General fund produced an operating deficit of £1,159 (2017 - £6,175 deficit).

Net transfers of monies to other funds totalled £1,040 (2017 - £1,702 transfer from), details of which can be found on page 9, meaning that General Fund reserves now stand at £116,783 (2017 - £118,983).

## **Restricted, Designated and Endowment Funds**

### **St Lawrence Church Hall - Designated Fund**

The income and expenditure in respect of St. Lawrence Hall are accounted for separately with any surplus transferred in full to the General Fund.

Income from lettings (2018 - £6,756, 2017 - £7,319) increased and expenditure (2018 - £1,103, 2017 - £728) decreased slightly, therefore a surplus of £5,652 (2017 - £6,590) was generated.

The Church Hall was valued at 31 December 2004 at £114,000 and is included in the balance sheet on this basis.

### **St. Andrew's Development – Restricted Fund.**

Income from the use of the Centre increased considerably (2018 - £10,584, 2017 - £6,929). Income from the rental of the flat at 85 Bonet Lane decreased (2018 - £3,318, 2017 - £4,611). This reflects in a small increase in total receipts (2018 - £13,908, 2017 - £11,551).

Expenditure increased overall by £1,256 (2018 - £11,230, 2017 - £9,974) resulting in a surplus of £2,677 (2017 - £1,577) which was transferred in full to the General Fund.

85, Bonet Lane was valued at 31 December 2004 at £125,000 and is included in the balance sheet on this basis.

The fund retained net current assets of £1,500 (2017 - £1,500).

#### **St. Mary's Development – Restricted Fund.**

Gifts (Including gift aid recovered) totalled £2,283 (2017 - £8,096). This large decrease is primarily due to an anonymous donation received in the prior year for £3,000, as well as a reduction in rental income. Interest totalling £58 (2017 - £172) was paid in respect of a loan from SDBF.

Capital repayments of loans were made of £3,500 to SDBF in the year, which is now fully repaid.

The surplus of £2,224 (2017 - £6,424) leaves a fund balance of £1,069 (2017 - £1,155 deficit). This remaining balance will be used in 2019 to cover repairs to St Mary's church, at which point the fund will be closed.

#### **Mission gift Day Appeals – Restricted Fund.**

The PCC is committed to give 10% (a tithe) of the money it received last year from giving to support various mission partners. It aims to hold gift days each year specifically for this and makes up any shortfall from General Funds.

Gift days and donations raised £511 (2017 - £1,380) towards our mission giving commitments. The Macedonia fund closed down during the prior year and the balance was transferred to the Mission Fund. The General Fund contributed the balance of £9,250 (2017 - £7,160).

Charitable donations totalled £9,762 (2017 - £8,540). The table below shows the charities supported, the agreed proportion and actual amount of the mission giving total they received:

|                                 |      |               |
|---------------------------------|------|---------------|
| Rotherham Samaritans            | 5%   | £ 488         |
| Rotherham Holiday Aid:          | 5%   | £ 488         |
| Discretionary Fund:             | 10%  | £ 976         |
| Rotherham Street Pastorals      | 10%  | £ 976         |
| Hansi & Kath Jain (Inheritors): | 20%  | £1,952        |
| Tear Fund:                      | 20%  | £1,952        |
| CPAS                            | 20%  | £1,952        |
| Barnabas Fund:                  | 10%. | <u>£ 976</u>  |
| Total                           |      | <u>£9,760</u> |

These sums are accrued in the accounts for payments to be made early in 2019.

£976 has been added to the £1,202 discretionary mission giving brought forward at the end of 2017. Out of this, a number of gifts were made totalling £560. The balance carried forward at the year end is £1,618.

The PCC reviews its overall commitment to mission giving and the mission partners it supports on an annual basis. In its discussions this year it will need to consider this carefully and prayerfully in the light of the shortfall in giving this year.

### **St. Helen's Restoration – Restricted Fund.**

Income totalled £750 (2017 - £989) for the year, and expenditure was incurred totalling £748 (2017 - £38,151). In the prior year, there was significant works relating to the heating at St Helen's church. This produced a net surplus of £2 (2017 - £37,161 deficit) leaving a fund balance of £50,623 (2017 - £50,621).

St. Helen's Church Council and the PCC has agreed to prioritise work on the bells, the heating and disabled access. Progress is being made in all of these areas, including the work done on the heating during the prior year.

### **St. Mary's Churchyard Extension – Restricted Fund.**

Income from the additional burial fee was £nil (2017 - £nil ). The income relating to this was offset against the costs in the general fund in the current year, to cover additional expenditure.

£1,300 (2017 - £800) was spent on tree felling within the churchyard. These leaves a fund balance of £3,490 (2017 - £4,790).

### **Other Restricted, Designated and Endowment Funds**

Full details of other funds can be found from page 7 in the accounts.

These include a number of investments/endowments held with COIF. These were valued on 31<sup>st</sup> December 2018 at £20,444 (2017 - £20,858).

In order to streamline its accounting processes the PCC is seeking to reduce the number of restricted funds it holds. To this effect it has, with the agreement of the DCCs adopted a policy of reducing the balances of restricted funds by calling on them first for any expenditure which legitimately meets the conditions of fund. Where possible the PCC may look to amalgamate funds with similar objectives and conditions.

On behalf of the PCC of the Rivers Team ministry

Rev P Barringer

Chair

Date: 21 May 2019

**THE PCC OF RIVERS TEAM MINISTRY**  
**STATEMENT OF ACCOUNTING POLICIES**  
**YEAR ENDED 31st DECEMBER 2018**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2015.

The financial statements have been prepared under a historical cost convention except for the valuation of property owned by the PCC, which is shown as valued at 31<sup>st</sup> December 2004

**Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC unless otherwise stated in the appendices. These also include funds designated for a particular purpose by the PCC.

The accounts include all transactions, assets and liabilities for which the PCC can be held responsible in law. They do not include the accounts for other church groups that owe their affiliation to another body, nor those that are informal gatherings of Church members.

**Incoming Resources**

**Voluntary income and capital sources**

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

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

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount is quantifiable and its ultimate receipt by the PCC is reasonably certain. Grants relating to future expenditure are carried forward as funds held on deposit.

Income from trading activities is accounted for gross.

**Other income**

Rental income from letting of church premises is recognised when the rental is due.

**Income from investments**

Interest entitlements are accounted for as they accrue.

**Resources Used**

**Grants**

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

**Activities directly relating to the work of the Church**

The diocesan parish share is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet.

**Fixed Assets**

**Non consecrated property**

Non consecrated property owned by the PCC is included at valuation at 31<sup>st</sup> December 2004

### **Consecrated property and movable church furnishings**

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 1993

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventories, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2004 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under (£2,500) or on the repair of movable church furnishings acquired before 1 January 2004 is written off.

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

Individual items of equipment with a purchase price of £2,500 or less are written off when the asset is acquired.

### **Current Assets**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors.

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



**The Rivers Team**  
**Statement of Financial Activities**

**For the period from 01 January 2018 to 31 December 2018**

|   | Unrestricted funds | Restricted funds | Endowment funds | Total funds    | Prior year total funds |
|---|--------------------|------------------|-----------------|----------------|------------------------|
| <i>Income and endowments from:</i>                          |                    |                  |                 |                |                        |
| Voluntary Income  |                    |                  |                 |                |                        |
| Incoming resources from donors                              | 98,302             | 2,352            | —               | 100,654        | 104,576                |
| Other voluntary income                                      | 1,730              | 558              | —               | 2,289          | 5,677                  |
| Income From Operating Activities                            |                    |                  |                 |                |                        |
| Income from activities related to the church's              | 20,976             | 10,719           | —               | 31,696         | 31,683                 |
| Income from fund raising and trading activities             | 47                 | —                | —               | 47             | 1,201                  |
| Income From Property, Savings & Investments                 |                    |                  |                 |                |                        |
| Net Income from property                                    | 5,042              | 3,318            | —               | 8,361          | 8,993                  |
| Income from investment and savings                          | 3                  | 707              | —               | 711            | 705                    |
| Other Incoming Resources                                    |                    |                  |                 |                |                        |
| Other income  | —                  | 473              | —               | 473            | 30                     |
| <b>Total income</b>   | <b>126,103</b>     | <b>18,129</b>    | <b>—</b>        | <b>144,233</b> | <b>152,869</b>         |
| <i>Expenditure on:</i>                                      |                    |                  |                 |                |                        |
| Cost Of Activities Relating To The Church's Ministry        |                    |                  |                 |                |                        |
| Running cost of buildings                                   | 17,338             | 5,782            | —               | 23,121         | 26,125                 |
| Other running & operating costs                             | 2,361              | 374              | —               | 2,735          | 3,528                  |
| Worship & services  | 3,225              | 75               | —               | 3,300          | 3,411                  |
| Mission & Ministry  | 250                | 300              | —               | 550            | 248                    |
| Clergy cost   | 2,837              | —                | —               | 2,837          | 2,899                  |
| Churchyards   | 1,968              | 2,118            | —               | 4,086          | 3,604                  |
| Diocesan and Deanery costs                                  | 90,013             | —                | —               | 90,013         | 90,013                 |
| Cost of Fundraising and trading activities                  | 202                | —                | —               | 202            | 229                    |
| Grants and Charitable Gifts                                 |                    |                  |                 |                |                        |
| Gifts to mission  | —                  | 8,785            | —               | 8,785          | 7,726                  |
| Grants and other charitable gifts                           | —                  | 976              | —               | 976            | 854                    |
| Management and Administration Costs                         |                    |                  |                 |                |                        |
| Church management and administration                        | 945                | 4,872            | —               | 5,817          | 5,280                  |
| Development and building costs                              | 1,923              | 401              | —               | 2,325          | 45,830                 |
| Other Outgoing Resources                                    |                    |                  |                 |                |                        |
| Finance charges and interest payments                       | —                  | 58               | —               | 58             | 172                    |
| Governance costs  | 400                | —                | —               | 400            | 250                    |
| Cost of Generating Voluntary Income                         | 142                | —                | —               | 142            | 139                    |
| <b>Total expenditure</b>                                    | <b>121,610</b>     | <b>23,744</b>    | <b>—</b>        | <b>145,355</b> | <b>190,310</b>         |
| Gains / losses on investment assets                         | —                  | —                | (413)           | (413)          | 1,683                  |
| <b>Net income / (expenditure) resources before transfer</b> | <b>4,493</b>       | <b>(5,614)</b>   | <b>(413)</b>    | <b>(1,535)</b> | <b>(35,758)</b>        |
| <i>Transfers</i>  |                    |                  |                 |                |                        |
| Gross transfers between funds - in                          | 8,329              | 9,370            | —               | 17,700         | 16,595                 |
| Gross transfers between funds - out                         | (15,022)           | (2,677)          | —               | (17,700)       | (16,595)               |
| <i>Other recognised gains / losses</i>                      |                    |                  |                 |                |                        |
| <b>Net movement in funds</b>                                | <b>(2,199)</b>     | <b>1,077</b>     | <b>(413)</b>    | <b>(1,535)</b> | <b>(35,758)</b>        |
| <i>Reconciliation of funds</i>                              |                    |                  |                 |                |                        |
| <b>Total funds brought forward</b>                          | <b>232,983</b>     | <b>185,877</b>   | <b>21,106</b>   | <b>439,967</b> | <b>475,725</b>         |
| <b>Total funds carried forward</b>                          | <b>230,783</b>     | <b>186,954</b>   | <b>20,692</b>   | <b>438,431</b> | <b>439,967</b>         |

*There may be minor discrepancies in the totals if the pence are not being shown*

# The Rivers Team

## Balance sheet (Summary)

As at: 31 December 2018

|   | As at 31/12/2018 | As at 31/12/2017 |
|---|------------------|------------------|
|   | £                | £                |
| <b>Fixed assets</b>                                     |                  |                  |
| Tangible assets   | 354,000          | 354,000          |
| Investments   | 20,444           | 20,858           |
|   | <u>374,444</u>   | <u>374,858</u>   |
| <b>Current assets</b>                                   |                  |                  |
| Debtors   | 2,123            | 14,758           |
| Cash at bank and in hand                                | 73,558           | 70,120           |
|   | <u>75,681</u>    | <u>84,878</u>    |
| <b>Liabilities</b>                                      |                  |                  |
| Creditors: Amounts falling due in one year              | 11,693           | 16,269           |
| <b>Net current assets less current liabilities</b>      | <u>63,987</u>    | <u>68,609</u>    |
| <b>Total assets less current liabilities</b>            | <u>438,431</u>   | <u>443,467</u>   |
| <b>Liabilities</b>                                      |                  |                  |
| Creditors: Amounts falling due after more than one year | —                | 3,500            |
| <b>Total net assets less liabilities</b>                | <u>438,431</u>   | <u>439,967</u>   |
| <b>Represented by</b>                                   |                  |                  |
| <b>Unrestricted</b>                                     |                  |                  |
| Unrestricted - General fund                             | 116,783          | 118,983          |
| <b>Designated</b>                                       |                  |                  |
| Designated - St Andrew's Centre                         | —                | —                |
| Designated - St L: Church Hall                          | 114,000          | 114,000          |
| <b>Restricted</b>                                       |                  |                  |
| Restricted - St L: Poor Fund                            | 1,258            | 1,092            |
| Restricted - Gift Day Appeals for Mission               | —                | —                |
| Restricted - St H: Belfield Fund                        | 1,878            | 1,720            |
| Restricted - ST M: Develop                              | 1,069            | (1,155)          |
| Restricted - St L: Fabric Fund                          | 693              | 352              |
| Restricted - St M: Churchyard Extension                 | 3,490            | 4,790            |
| Restricted - St L: Churchyard Appeal                    | —                | 119              |
| Restricted - St Helen's Restoration Fund                | 50,623           | 50,621           |
| Restricted - St Andrew's Centre                         | 126,500          | 126,500          |
| Restricted - Parish Weekend Fund                        | —                | 300              |
| Restricted - St L: Christian Educat.                    | 1,017            | 992              |
| Restricted - St L: Eric Bower Fund                      | 424              | 544              |
| <b>Endowment</b>  |                  |                  |
| Endowment - St L: Poor Fund                             | 4,383            | 4,403            |
| Endowment - St L: Fabric Fund                           | 3,902            | 4,010            |
| Endowment - St L: Christian Educat.                     | 2,954            | 3,036            |
| Endowment - St H: MR&H Atkinson Trust                   | 4,957            | 5,033            |
| Endowment - St H: Belfield Fund                         | 4,494            | 4,622            |

*There may be minor discrepancies in the totals if the pence are not being shown*

|                     | As at 31/12/2018<br>£ | As at 31/12/2017<br>£ |
|---------------------|-----------------------|-----------------------|
| Funds of the church | 438,431               | 439,967               |

*There may be minor discrepancies in the totals if the pence are not being shown*

**The Rivers Team**  
**Fund movement summary**  
**Selected period: 01 January 2018 to 31 December 2018**

| <b>Fund</b>                                | <b>Fund balances<br/>brought forward</b> | <b>Incoming<br/>Resources</b> | <b>Outgoing<br/>Resources</b> | <b>Transfers</b> | <b>Gains and<br/>Losses</b> | <b>Fund balances<br/>Carried forward</b> |
|--|--|-------------------------------|-------------------------------|------------------|-----------------------------|--|
| General - General fund                     | 118,983                                  | 119,347                       | 120,506                       | (1,040)          | —                           | 116,783                                  |
| Youth - Youth Project                      | —  | —                             | —                             | —                | —                           | —  |
| Poor - St L: Poor Fund                     | 5,495                                    | 165                           | —                             | —                | (20)                        | 5,641                                    |
| Fabric1 - St L: Fabric Fund                | 4,362                                    | 221                           | —                             | 120              | (108)                       | 4,595                                    |
| Churchyd1 - St M: Churchyard<br>Extension  | 4,790                                    | —                             | 1,300                         | —                | —                           | 3,490                                    |
| Churchyd2 - St L: Churchyard Appeal        | 119                                      | 30                            | 149                           | —                | —                           | —  |
| Restoratn - St Helen's Restoration<br>Fund | 50,621                                   | 750                           | 748                           | —                | —                           | 50,623                                   |
| SACF - St Andrew's Centre                  | 126,500                                  | 13,908                        | 11,230                        | (2,677)          | —                           | 126,500                                  |
| Weekend - Parish Weekend Fund              | 300                                      | —                             | 300                           | —                | —                           | —  |
| Hall - St L: Church Hall                   | 114,000                                  | 6,756                         | 1,103                         | (5,652)          | —                           | 114,000                                  |
| Education - St L: Christian Educat.        | 4,029                                    | 100                           | 75                            | —                | (82)                        | 3,972                                    |
| Bower - St L: Eric Bower Fund              | 544                                      | —                             | 120                           | —                | —                           | 424                                      |
| Mission - Gift Day Appeals for Mission     | —  | 511                           | 9,762                         | 9,250            | —                           | —  |
| Atkinson - St H: MR&H Atkinson Trust       | 5,033                                    | —                             | —                             | —                | (75)                        | 4,957                                    |
| Belfield - St H: Belfield Fund             | 6,343                                    | 158                           | —                             | —                | (127)                       | 6,373                                    |
| Develop - ST M: Develop                    | (1,155)                                  | 2,283                         | 58                            | —                | —                           | 1,069                                    |
| Macedon - MACEDONIA                        | —  | —                             | —                             | —                | —                           | —  |
| <b>Totals</b>                              | <b>439,967</b>                           | <b>144,233</b>                | <b>145,355</b>                | <b>—</b>         | <b>(413)</b>                | <b>438,431</b>                           |

*There may be minor discrepancies in the totals if the pence are not being shown*

**The Rivers Team**  
**Receipts and payments**  
**Selected period: 01 January 2018 to 31 December 2018**

| Note   | From<br>To | 01 January 2018<br>31 December 2018 | 01 January 2017<br>31 December 2017 |
|--|------------|-------------------------------------|-------------------------------------|
| <b>General - General fund (Unrestricted) Fund</b>                    |            |                                     |                                     |
| <b>Income and endowments</b>   |            |                                     |                                     |
| Voluntary Income   |            |                                     |                                     |
| <i>Incoming resources from donors</i>                                |            |                                     |                                     |
| Planned giving   |            | 56,010                              | 51,897                              |
| Open plate collections   |            | 14,452                              | 17,932                              |
| Gift days  |            | 30                                  | 5,280                               |
| Sundry donation  |            | 9,376                               | 1,780                               |
| Gift Aid - from general gifts  |            | 18,433                              | 19,211                              |
| <i>Total Incoming resources from donors</i>                          |            | <u>98,302</u>                       | <u>96,102</u>                       |
| <i>Other voluntary income</i>  |            |                                     |                                     |
| Grants - for specific purposes                                       |            | 1,338                               | 1,518                               |
| Gifts for specific purposes  |            | 293                                 | —                                   |
| Gift Aid - from specific gifts                                       |            | 99                                  | —                                   |
| <i>Total Other voluntary income</i>                                  |            | <u>1,730</u>                        | <u>1,518</u>                        |
| Income From Operating Activities                                     |            |                                     |                                     |
| <i>Income from activities related to the church's ministry</i>       |            |                                     |                                     |
| Fees - Weddings  |            | 2,329                               | 4,600                               |
| Fees - Funerals use of church  |            | 1,650                               | 2,015                               |
| Fees - Funeral churchyard fee  |            | 7,054                               | 6,069                               |
| Fees - Other DCC fees  |            | 1,695                               | 2,038                               |
| Wedding Fees Holding   |            | —                                   | 60                                  |
| Hall rent and room hire  |            | 90                                  | 15                                  |
| Coffee Morning   |            | 1,401                               | 1,075                               |
| <i>Total Income from activities related to the church's ministry</i> |            | <u>14,220</u>                       | <u>15,872</u>                       |
| <i>Income from fund raising and trading activities</i>               |            |                                     |                                     |
| Income from events   |            | —                                   | 540                                 |
| Parish magazine  |            | 43                                  | 44                                  |
| Merchandise and other sales  |            | 3                                   | —                                   |
| <i>Total Income from fund raising and trading activities</i>         |            | <u>47</u>                           | <u>584</u>                          |
| Income From Property, Savings & Investments                          |            |                                     |                                     |
| <i>Net Income from property</i>                                      |            |                                     |                                     |
| Net Income from property   |            | 5,042                               | 4,382                               |
| <i>Total Net Income from property</i>                                |            | <u>5,042</u>                        | <u>4,382</u>                        |
| <i>Income from investment and savings</i>                            |            |                                     |                                     |
| Bank/Building Society interest                                       |            | 3                                   | 0                                   |
| <i>Total Income from investment and savings</i>                      |            | <u>3</u>                            | <u>0</u>                            |
| Other Incoming Resources   |            |                                     |                                     |
| <i>Other income</i>  |            |                                     |                                     |
| Other income   |            | —                                   | 30                                  |
| <i>Total Other income</i>  |            | <u>—</u>                            | <u>30</u>                           |
| <b>Total income and endowments</b>                                   |            | <b>119,347</b>                      | <b>118,492</b>                      |
| <b>Expenditure</b>   |            |                                     |                                     |
| Cost Of Activities Relating To The Church's Ministry                 |            |                                     |                                     |
| <i>Running cost of buildings</i>                                     |            |                                     |                                     |
| Utilities  |            | 5,555                               | 4,958                               |
| Insurance  |            | 7,256                               | 7,002                               |
| Security and monitoring  |            | 431                                 | 547                                 |
| Repairs and decoration   |            | 36                                  | 385                                 |
| Cleaning   |            | 283                                 | 404                                 |

*There may be minor discrepancies in the totals if the pence are not being shown*

| Note | From To  | 01 January 2018<br>31 December 2018 | 01 January 2017<br>31 December 2017 |
|------|--|-------------------------------------|-------------------------------------|
|      | Contribution to running costs                          | 500                                 | 500                                 |
|      | Maintenance contracts                                  | 2,120                               | 4,153                               |
|      | Other running costs                                    | 50                                  | —                                   |
|      | <i>Total Running cost of buildings</i>                 | <i>16,234</i>                       | <i>17,950</i>                       |
|      | <i>Other running &amp; operating costs</i>             |                                     |                                     |
|      | Equipment  | 731                                 | 438                                 |
|      | Consumables  | 133                                 | 196                                 |
|      | Website & Internet                                     | 408                                 | —                                   |
|      | Courses  | —                                   | 143                                 |
|      | Subscriptions and affiliations                         | 80                                  | 100                                 |
|      | Stationery   | 50                                  | 388                                 |
|      | Photocopying   | 956                                 | 1,824                               |
|      | <i>Total Other running &amp; operating costs</i>       | <i>2,361</i>                        | <i>3,092</i>                        |
|      | <i>Worship &amp; services</i>                          |                                     |                                     |
|      | Waverley Promotion                                     | 1,338                               | 999                                 |
|      | Worship - services                                     | 727                                 | 1,134                               |
|      | Worship - courses & resources                          | 126                                 | —                                   |
|      | Worship - youth/children's                             | —                                   | 105                                 |
|      | Worship - other  | 147                                 | —                                   |
|      | Messy Church Resources                                 | 884                                 | 1,171                               |
|      | <i>Total Worship &amp; services</i>                    | <i>3,225</i>                        | <i>3,411</i>                        |
|      | <i>Mission &amp; Ministry</i>                          |                                     |                                     |
|      | Mission & ministry events                              | 43                                  | 148                                 |
|      | Events-Speakers  | —                                   | 100                                 |
|      | Youth and childrens ministry                           | 207                                 | —                                   |
|      | <i>Total Mission &amp; Ministry</i>                    | <i>250</i>                          | <i>248</i>                          |
|      | <i>Clergy cost</i>                                     |                                     |                                     |
|      | Clergy - travel  | 1,214                               | 1,537                               |
|      | Clergy - telephones                                    | 617                                 | 572                                 |
|      | Clergy - housing                                       | 815                                 | 626                                 |
|      | Clergy - books and resouces                            | 60                                  | 38                                  |
|      | Clergy - entertaining                                  | —                                   | 14                                  |
|      | Clergy - other   | 130                                 | 109                                 |
|      | <i>Total Clergy cost</i>                               | <i>2,837</i>                        | <i>2,899</i>                        |
|      | <i>Churchyards</i>                                     |                                     |                                     |
|      | St Mary's churchyard                                   | —                                   | 2,000                               |
|      | St George's churchyard                                 | 309                                 | (330)                               |
|      | St Lawrence's churchyard                               | 1,809                               | —                                   |
|      | St.Andrews Churchyard                                  | (150)                               | (150)                               |
|      | <i>Total Churchyards</i>                               | <i>1,968</i>                        | <i>1,520</i>                        |
|      | <i>Diocesan and Deanery costs</i>                      |                                     |                                     |
|      | Diocesan Common Fund                                   | 90,013                              | 90,013                              |
|      | <i>Total Diocesan and Deanery costs</i>                | <i>90,013</i>                       | <i>90,013</i>                       |
|      | <i>Cost of Fundraising and trading activites</i>       |                                     |                                     |
|      | Toddler Church   | 202                                 | 229                                 |
|      | <i>Total Cost of Fundraising and trading activites</i> | <i>202</i>                          | <i>229</i>                          |
|      | <i>Management and Administration Costs</i>             |                                     |                                     |
|      | <i>Church management and administration</i>            |                                     |                                     |
|      | Clergy admin costs                                     | —                                   | 3                                   |
|      | Training costs   | 800                                 | 300                                 |
|      | Other admin costs                                      | 145                                 | 150                                 |
|      | <i>Total Church management and administration</i>      | <i>945</i>                          | <i>453</i>                          |
|      | <i>Development and building costs</i>                  |                                     |                                     |
|      | Building works   | —                                   | 665                                 |
|      | Fittings & Fixtures                                    | 1,923                               | 2,898                               |
|      | Legal & Professional fees                              | —                                   | 898                                 |
|      | <i>Total Development and building costs</i>            | <i>1,923</i>                        | <i>4,461</i>                        |

| Note   | From<br>To | 01 January 2018<br>31 December 2018 | 01 January 2017<br>31 December 2017 |
|--|------------|-------------------------------------|-------------------------------------|
| Other Outgoing Resources                         |            |                                     |                                     |
| Governance costs                                 |            |                                     |                                     |
| Independent examination                          |            | 400                                 | 250                                 |
| <i>Total Governance costs</i>                    |            | <u>400</u>                          | <u>250</u>                          |
| Cost of Generating Voluntary Income              |            |                                     |                                     |
| Gift Envelopes                                   |            | 142                                 | 139                                 |
| <i>Total Cost of Generating Voluntary Income</i> |            | <u>142</u>                          | <u>139</u>                          |
| <b>Total expenditure</b>                         |            | <b>120,506</b>                      | <b>124,668</b>                      |
| Excess of Income and endowments over Expenditure |            | (1,159)                             | (6,175)                             |
| Brought forward balance                          |            | 118,983                             | 123,456                             |
| Transfers to/(from)                              |            | (1,040)                             | 1,494                               |
| Transfers to/(from)                              |            | —                                   | 208                                 |
| <b>Total carried forward balance</b>             |            | <b>116,783</b>                      | <b>118,983</b>                      |
| <b>Youth - Youth Project (Restricted) Fund</b>   |            |                                     |                                     |
| Brought forward balance                          |            | —                                   | —                                   |
| <b>Total carried forward balance</b>             |            | <b>—</b>                            | <b>—</b>                            |
| <b>Poor - St L: Poor Fund (Restricted) Fund</b>  |            |                                     |                                     |
| <b>Income and endowments</b>                     |            |                                     |                                     |
| Income From Property, Savings & Investments      |            |                                     |                                     |
| <i>Income from investment and savings</i>        |            |                                     |                                     |
| Bank/Building Society interest                   |            | —                                   | 9                                   |
| Dividend and share income                        |            | 165                                 | 121                                 |
| <i>Total Income from investment and savings</i>  |            | <u>165</u>                          | <u>131</u>                          |
| <b>Total income and endowments</b>               |            | <b>165</b>                          | <b>131</b>                          |
| Excess of Income and endowments over Expenditure |            | 165                                 | 131                                 |
| Brought forward balance                          |            | 1,092                               | 960                                 |
| <b>Total carried forward balance</b>             |            | <b>1,258</b>                        | <b>1,092</b>                        |
| <b>Poor - St L: Poor Fund (Endowment) Fund</b>   |            |                                     |                                     |
| <b>Income and endowments</b>                     |            |                                     |                                     |
| Income From Property, Savings & Investments      |            |                                     |                                     |
| <i>Income from investment and savings</i>        |            |                                     |                                     |
| Dividend and share income                        |            | —                                   | 10                                  |
| <i>Total Income from investment and savings</i>  |            | <u>—</u>                            | <u>10</u>                           |
| <b>Total income and endowments</b>               |            | <b>—</b>                            | <b>10</b>                           |
| Excess of Income and endowments over Expenditure |            | —                                   | 10                                  |
| Brought forward balance                          |            | 4,403                               | 4,045                               |
| Adjustments                                      |            | (20)                                | 348                                 |
| <b>Total carried forward balance</b>             |            | <b>4,383</b>                        | <b>4,403</b>                        |

*There may be minor discrepancies in the totals if the pence are not being shown*

**Fabric1 - St L: Fabric Fund (Restricted) Fund****Income and endowments**

## Voluntary Income

*Incoming resources from donors*

Sundry donation

110 2,010

|   |            |              |
|---|------------|--------------|
| <i>Total Incoming resources from donors</i> | <u>110</u> | <u>2,010</u> |
|---|------------|--------------|

*Other voluntary income*

Grants - for specific purposes

— 2,500

|                                     |          |              |
|-------------------------------------|----------|--------------|
| <i>Total Other voluntary income</i> | <u>—</u> | <u>2,500</u> |
|-------------------------------------|----------|--------------|

## Income From Property, Savings &amp; Investments

*Income from investment and savings*

Dividend and share income

111 129

|   |            |            |
|---|------------|------------|
| <i>Total Income from investment and savings</i> | <u>111</u> | <u>129</u> |
|---|------------|------------|

**Total income and endowments**

|            |              |
|------------|--------------|
| <b>221</b> | <b>4,639</b> |
|------------|--------------|

**Expenditure**

## Cost Of Activities Relating To The Church's Ministry

*Running cost of buildings*

Repairs and decoration

— 630

Other running costs

— 2,392

|  |          |              |
|--|----------|--------------|
| <i>Total Running cost of buildings</i> | <u>—</u> | <u>3,022</u> |
|--|----------|--------------|

*Churchyards*

St Lawrence's churchyard

— 984

|                          |          |            |
|--------------------------|----------|------------|
| <i>Total Churchyards</i> | <u>—</u> | <u>984</u> |
|--------------------------|----------|------------|

## Development and building costs

Building works

— 1,609

|   |          |              |
|---|----------|--------------|
| <i>Total Development and building costs</i> | <u>—</u> | <u>1,609</u> |
|---|----------|--------------|

**Total expenditure**

|          |              |
|----------|--------------|
| <b>—</b> | <b>5,616</b> |
|----------|--------------|

Excess of Income and endowments over Expenditure

221 (976)

Brought forward balance

352 1,232

Transfers to/(from)

120 95

**Total carried forward balance**

|            |            |
|------------|------------|
| <b>693</b> | <b>352</b> |
|------------|------------|

**Fabric1 - St L: Fabric Fund (Endowment) Fund**

Brought forward balance

4,010 3,698

Adjustments

(108) 312

**Total carried forward balance**

|              |              |
|--------------|--------------|
| <b>3,902</b> | <b>4,010</b> |
|--------------|--------------|

*There may be minor discrepancies in the totals if the pence are not being shown*



**Churchyd1 - St M: Churchyard Extension (Restricted) Fund**
**Expenditure**

Cost Of Activities Relating To The Church's Ministry

*Churchyards*

|                        |       |     |
|------------------------|-------|-----|
| St Mary's churchyard   | 1,300 | —   |
| St George's churchyard | —     | 800 |

|                          |              |            |
|--------------------------|--------------|------------|
| <i>Total Churchyards</i> | <u>1,300</u> | <u>800</u> |
|--------------------------|--------------|------------|

**Total expenditure**

|              |            |
|--------------|------------|
| <b>1,300</b> | <b>800</b> |
|--------------|------------|

Excess of Income and endowments over Expenditure

|         |       |
|---------|-------|
| (1,300) | (800) |
|---------|-------|

Brought forward balance

|       |       |
|-------|-------|
| 4,790 | 5,590 |
|-------|-------|

**Total carried forward balance**

|              |              |
|--------------|--------------|
| <b>3,490</b> | <b>4,790</b> |
|--------------|--------------|

**Churchyd2 - St L: Churchyard Appeal (Restricted) Fund**
**Income and endowments**

Voluntary Income

*Incoming resources from donors*

|                 |    |   |
|-----------------|----|---|
| Sundry donation | 30 | — |
|-----------------|----|---|

|   |           |          |
|---|-----------|----------|
| <i>Total Incoming resources from donors</i> | <u>30</u> | <u>—</u> |
|---|-----------|----------|

**Total income and endowments**

|           |          |
|-----------|----------|
| <b>30</b> | <b>—</b> |
|-----------|----------|

**Expenditure**

Cost Of Activities Relating To The Church's Ministry

*Churchyards*

|                          |     |   |
|--------------------------|-----|---|
| St Lawrence's churchyard | 149 | — |
|--------------------------|-----|---|

|                          |            |          |
|--------------------------|------------|----------|
| <i>Total Churchyards</i> | <u>149</u> | <u>—</u> |
|--------------------------|------------|----------|

**Total expenditure**

|            |          |
|------------|----------|
| <b>149</b> | <b>—</b> |
|------------|----------|

Excess of Income and endowments over Expenditure

|       |   |
|-------|---|
| (119) | — |
|-------|---|

Brought forward balance

|     |     |
|-----|-----|
| 119 | 119 |
|-----|-----|

**Total carried forward balance**

|          |            |
|----------|------------|
| <b>—</b> | <b>119</b> |
|----------|------------|

**Restoratr - St Helen's Restoration Fund (Restricted) Fund**
**Income and endowments**

Voluntary Income

*Incoming resources from donors*

|                 |    |     |
|-----------------|----|-----|
| Sundry donation | 45 | 355 |
|-----------------|----|-----|

|                               |   |      |
|-------------------------------|---|------|
| Gift Aid - from general gifts | — | (48) |
|-------------------------------|---|------|

|   |           |            |
|---|-----------|------------|
| <i>Total Incoming resources from donors</i> | <u>45</u> | <u>307</u> |
|---|-----------|------------|

*Other voluntary income*

|                             |   |    |
|-----------------------------|---|----|
| Gifts for specific purposes | — | 21 |
|-----------------------------|---|----|

|                                |    |     |
|--------------------------------|----|-----|
| Gift Aid - from specific gifts | 30 | 151 |
|--------------------------------|----|-----|

|                                     |           |            |
|-------------------------------------|-----------|------------|
| <i>Total Other voluntary income</i> | <u>30</u> | <u>172</u> |
|-------------------------------------|-----------|------------|

Income From Operating Activities

*Income from activities related to the church's ministry*

|                |    |     |
|----------------|----|-----|
| Coffee Morning | 35 | 346 |
|----------------|----|-----|

|  |           |            |
|--|-----------|------------|
| <i>Total Income from activities related to the church's ministry</i> | <u>35</u> | <u>346</u> |
|--|-----------|------------|

Income From Property, Savings &amp; Investments

*Income from investment and savings*

|                           |     |     |
|---------------------------|-----|-----|
| Dividend and share income | 166 | 163 |
|---------------------------|-----|-----|

|   |            |            |
|---|------------|------------|
| <i>Total Income from investment and savings</i> | <u>166</u> | <u>163</u> |
|---|------------|------------|

*There may be minor discrepancies in the totals if the pence are not being shown*

| Note   | From<br>To   | 01 January 2018<br>31 December 2018 | 01 January 2017<br>31 December 2017 |
|--|--|-------------------------------------|-------------------------------------|
| <hr/>  |  |                                     |                                     |
| Other Incoming Resources                                       |  |                                     |                                     |
| <i>Other income</i>  |  |                                     |                                     |
| VAT Reclaimed  |  | 473                                 | —                                   |
|  | <i>Total Other income</i>  | <u>473</u>                          | <u>—</u>                            |
| <b>Total income and endowments</b>                             |  | <b>750</b>                          | <b>989</b>                          |
| <b>Expenditure</b>   |  |                                     |                                     |
| Cost Of Activities Relating To The Church's Ministry           |  |                                     |                                     |
| <i>Churchyards</i>   |  |                                     |                                     |
| St Helen's churchyard  |  | 388                                 | —                                   |
|  | <i>Total Churchyards</i>   | <u>388</u>                          | <u>—</u>                            |
| Development and building costs                                 |  |                                     |                                     |
| Building works   |  | —                                   | 36,821                              |
| Legal & Professional fees                                      |  | 360                                 | 1,330                               |
|  | <i>Total Development and building costs</i>                          | <u>360</u>                          | <u>38,151</u>                       |
| <b>Total expenditure</b>                                       |  | <b>748</b>                          | <b>38,151</b>                       |
|  |  |                                     |                                     |
| Excess of Income and endowments over Expenditure               |  | 2                                   | (37,161)                            |
| Brought forward balance  |  | 50,621                              | 87,783                              |
| <b>Total carried forward balance</b>                           |  | <b><u>50,623</u></b>                | <b><u>50,621</u></b>                |
| <br><b>SACF - St Andrew's Centre (Designated) Fund</b>         |  |                                     |                                     |
|  |  |                                     |                                     |
| Brought forward balance  |  | —                                   | —                                   |
| <b>Total carried forward balance</b>                           |  | <b><u>—</u></b>                     | <b><u>—</u></b>                     |
| <br><b>SACF - St Andrew's Centre (Restricted) Fund</b>         |  |                                     |                                     |
| <b>Income and endowments</b>                                   |  |                                     |                                     |
| Income From Operating Activities                               |  |                                     |                                     |
| <i>Income from activities related to the church's ministry</i> |  |                                     |                                     |
| Hall rent and room hire  |  | 10,485                              | 6,825                               |
| Refreshments   |  | 78                                  | 60                                  |
| Coffee Morning   |  | —                                   | 43                                  |
| Hire of equipment  |  | 20                                  | —                                   |
|  | <i>Total Income from activities related to the church's ministry</i> | <u>10,584</u>                       | <u>6,929</u>                        |
| Income From Property, Savings & Investments                    |  |                                     |                                     |
| <i>Net Income from property</i>                                |  |                                     |                                     |
| Net Income from property                                       |  | 3,318                               | 4,611                               |
|  | <i>Total Net Income from property</i>                                | <u>3,318</u>                        | <u>4,611</u>                        |
| <i>Income from investment and savings</i>                      |  |                                     |                                     |
| Bank/Building Society interest                                 |  | 5                                   | 11                                  |
|  | <i>Total Income from investment and savings</i>                      | <u>5</u>                            | <u>11</u>                           |
| <b>Total income and endowments</b>                             |  | <b>13,908</b>                       | <b>11,551</b>                       |
| <b>Expenditure</b>   |  |                                     |                                     |
| Cost Of Activities Relating To The Church's Ministry           |  |                                     |                                     |
| <i>Running cost of buildings</i>                               |  |                                     |                                     |
| Utilities  |  | 4,111                               | 2,927                               |
| Insurance  |  | 1,241                               | 1,206                               |
| Security and monitoring  |  | 144                                 | —                                   |
| Repairs and decoration   |  | 172                                 | 129                                 |
| Cleaning   |  | 417                                 | 482                                 |
| Contribution to running costs                                  |  | (500)                               | (598)                               |
| Maintenance contracts  |  | —                                   | 107                                 |
| Other running costs  |  | 74                                  | 50                                  |

*There may be minor discrepancies in the totals if the pence are not being shown*

| Note  | From<br>To                             | 01 January 2018<br>31 December 2018 | 01 January 2017<br>31 December 2017 |
|---|--|-------------------------------------|-------------------------------------|
|   | <i>Total Running cost of buildings</i> | 5,662                               | 4,304                               |
| <i>Other running &amp; operating costs</i>        |  |                                     |                                     |
| Computers   |  | —                                   | 33                                  |
| Equipment   |  | 42                                  | 46                                  |
| Consumables                                       |  | 45                                  | 19                                  |
| Courses   |  | 90                                  | —                                   |
| Stationery  |  | 195                                 | 227                                 |
| Photocopying                                      |  | —                                   | 107                                 |
| <i>Total Other running &amp; operating costs</i>  |  | 374                                 | 435                                 |
| <i>Churchyards</i>                                |  |                                     |                                     |
| St.Andrews Churchyard                             |  | 280                                 | 300                                 |
| <i>Total Churchyards</i>                          |  | 280                                 | 300                                 |
| Management and Administration Costs               |  |                                     |                                     |
| <i>Church management and administration</i>       |  |                                     |                                     |
| Staff costs                                       |  | 4,872                               | 4,826                               |
| <i>Total Church management and administration</i> |  | 4,872                               | 4,826                               |
| Development and building costs                    |  |                                     |                                     |
| Fittings & Fixtures                               |  | 41                                  | —                                   |
| Security Systems                                  |  | —                                   | 108                                 |
| <i>Total Development and building costs</i>       |  | 41                                  | 108                                 |
| <b>Total expenditure</b>                          |  | <b>11,230</b>                       | <b>9,974</b>                        |
| Excess of Income and endowments over Expenditure  |  | 2,677                               | 1,577                               |
| Brought forward balance                           |  | 126,500                             | 126,500                             |
| Transfers to/(from)                               |  | (2,677)                             | (1,577)                             |
| <b>Total carried forward balance</b>              |  | <b>126,500</b>                      | <b>126,500</b>                      |

#### Weekend - Parish Weekend Fund (Restricted) Fund

##### Expenditure

Cost Of Activities Relating To The Church's Ministry

*Mission & Ministry*

Events-Speakers

300

—

*Total Mission & Ministry*

300

—

**Total expenditure**

**300**

—

Excess of Income and endowments over Expenditure

(300)

—

Brought forward balance

300

847

Transfers to/(from)

—

(547)

**Total carried forward balance**

**—**

**300**

*There may be minor discrepancies in the totals if the pence are not being shown*

**Hall - St L: Church Hall (Designated) Fund****Income and endowments**

Income From Operating Activities

*Income from activities related to the church's ministry*

Hall rent and room hire

6,756

7,319

*Total Income from activities related to the church's ministry*

6,756

7,319

**Total income and endowments****6,756****7,319****Expenditure**

Cost Of Activities Relating To The Church's Ministry

*Running cost of buildings*

Utilities

174

84

Insurance

553

427

Maintenance contracts

376

216

*Total Running cost of buildings*

1,103

728

**Total expenditure****1,103****728**

Excess of Income and endowments over Expenditure

5,652

6,590

Brought forward balance

114,000

114,000

Transfers to/(from)

(5,652)

(6,590)

**Total carried forward balance****114,000****114,000****Education - St L: Christian Educat. (Restricted) Fund****Income and endowments**

Income From Property, Savings &amp; Investments

*Income from investment and savings*

Dividend and share income

100

98

*Total Income from investment and savings*

100

98

**Total income and endowments****100****98****Expenditure**

Cost Of Activities Relating To The Church's Ministry

*Worship & services*

Worship - services

75

—

*Total Worship & services*

75

—

**Total expenditure****75****—**

Excess of Income and endowments over Expenditure

25

98

Brought forward balance

992

930

Transfers to/(from)

—

(35)

**Total carried forward balance****1,017****992***There may be minor discrepancies in the totals if the pence are not being shown*

**Education - St L: Christian Educat. (Endowment) Fund**

|                                      |              |              |
|--------------------------------------|--------------|--------------|
| Brought forward balance              | 3,036        | 2,799        |
| Adjustments                          | (82)         | 236          |
| <b>Total carried forward balance</b> | <b>2,954</b> | <b>3,036</b> |

**Bower - St L: Eric Bower Fund (Designated) Fund**

|                                      |          |          |
|--------------------------------------|----------|----------|
| Brought forward balance              | —        | —        |
| <b>Total carried forward balance</b> | <b>—</b> | <b>—</b> |

**Bower - St L: Eric Bower Fund (Restricted) Fund****Expenditure**

Cost Of Activities Relating To The Church's Ministry

*Running cost of buildings*

Other running costs

|  |            |            |
|--|------------|------------|
|  | 120        | 120        |
| <i>Total Running cost of buildings</i> | <i>120</i> | <i>120</i> |

|                          |            |            |
|--------------------------|------------|------------|
| <b>Total expenditure</b> | <b>120</b> | <b>120</b> |
|--------------------------|------------|------------|

Excess of Income and endowments over Expenditure

Brought forward balance

|            |            |
|------------|------------|
| (120)      | (120)      |
| 544        | 664        |
| <b>424</b> | <b>544</b> |

**Total carried forward balance****Mission - Gift Day Appeals for Mission (Restricted) Fund****Income and endowments**

Voluntary Income

*Incoming resources from donors*

Planned giving

Open plate collections

Gift days

|   |              |
|---|--------------|
| 45  | —            |
| 267   | —            |
| 10  | 1,051        |
| <i>Total Incoming resources from donors</i> | <i>1,051</i> |

*Other voluntary income*

Gifts for specific purposes

Gift Aid - from specific gifts

|                                     |            |
|-------------------------------------|------------|
| 17                                  | 230        |
| 172                                 | 99         |
| <i>Total Other voluntary income</i> | <i>329</i> |

|                                    |            |              |
|------------------------------------|------------|--------------|
| <b>Total income and endowments</b> | <b>511</b> | <b>1,380</b> |
|------------------------------------|------------|--------------|

**Expenditure**

Grants and Charitable Gifts

*Gifts to mission*

Overseas mission

UK mission

Relief agencies

|                               |              |
|-------------------------------|--------------|
| 4,881                         | 4,270        |
| 1,952                         | 1,708        |
| 1,952                         | 1,708        |
| <i>Total Gifts to mission</i> | <i>7,686</i> |

*Grants and other charitable gifts*

Other charitable grants

|  |            |
|--|------------|
| 976  | 854        |
| <i>Total Grants and other charitable gifts</i> | <i>854</i> |

|                          |              |              |
|--------------------------|--------------|--------------|
| <b>Total expenditure</b> | <b>9,762</b> | <b>8,540</b> |
|--------------------------|--------------|--------------|

*There may be minor discrepancies in the totals if the pence are not being shown*

| Note   | From<br>To   | 01 January 2018<br>31 December 2018 | 01 January 2017<br>31 December 2017 |
|--|--|-------------------------------------|-------------------------------------|
|  |  |                                     |                                     |
|  |  |                                     |                                     |
|  | Excess of Income and endowments over Expenditure                     | (9,250)                             | (7,160)                             |
|  | Brought forward balance  | —                                   | —                                   |
|  | Transfers to/(from)  | 9,250                               | 7,160                               |
|  | <b>Total carried forward balance</b>                                 | <b>—</b>                            | <b>—</b>                            |
| <b>Atkinson - St H: MR&amp;H Atkinson Trust (Endowment) Fund</b> |  |                                     |                                     |
|  | Brought forward balance  | 5,033                               | 4,616                               |
|  | Adjustments  | (75)                                | 416                                 |
|  | <b>Total carried forward balance</b>                                 | <b>4,957</b>                        | <b>5,033</b>                        |
| <b>Belfield - St H: Belfield Fund (Restricted) Fund</b>          |  |                                     |                                     |
|  | <b>Income and endowments</b>   |                                     |                                     |
|  | Income From Property, Savings & Investments                          |                                     |                                     |
|  | <i>Income from investment and savings</i>                            |                                     |                                     |
|  | Bank/Building Society interest                                       | 2                                   | 8                                   |
|  | Dividend and share income  | 155                                 | 152                                 |
|  | <i>Total Income from investment and savings</i>                      | <i>158</i>                          | <i>160</i>                          |
|  | <b>Total income and endowments</b>                                   | <b>158</b>                          | <b>160</b>                          |
|  | Excess of Income and endowments over Expenditure                     | 158                                 | 160                                 |
|  | Brought forward balance  | 1,720                               | 1,560                               |
|  | <b>Total carried forward balance</b>                                 | <b>1,878</b>                        | <b>1,720</b>                        |
| <b>Belfield - St H: Belfield Fund (Endowment) Fund</b>           |  |                                     |                                     |
|  | Brought forward balance  | 4,622                               | 4,253                               |
|  | Adjustments  | (127)                               | 368                                 |
|  | <b>Total carried forward balance</b>                                 | <b>4,494</b>                        | <b>4,622</b>                        |
| <b>Develop - ST M: Develop (Restricted) Fund</b>                 |  |                                     |                                     |
|  | <b>Income and endowments</b>   |                                     |                                     |
|  | Voluntary Income   |                                     |                                     |
|  | <i>Incoming resources from donors</i>                                |                                     |                                     |
|  | Planned giving   | 1,200                               | 1,200                               |
|  | Sundry donation  | 645                                 | 3,905                               |
|  | <i>Total Incoming resources from donors</i>                          | <i>1,845</i>                        | <i>5,105</i>                        |
|  | <i>Other voluntary income</i>  |                                     |                                     |
|  | Gifts for specific purposes  | —                                   | 247                                 |
|  | Gift Aid - from specific gifts                                       | 338                                 | 911                                 |
|  | <i>Total Other voluntary income</i>                                  | <i>338</i>                          | <i>1,158</i>                        |
|  | Income From Operating Activities                                     |                                     |                                     |
|  | <i>Income from activities related to the church's ministry</i>       |                                     |                                     |
|  | Hall rent and room hire  | 100                                 | 1,216                               |
|  | <i>Total Income from activities related to the church's ministry</i> | <i>100</i>                          | <i>1,216</i>                        |
|  | <i>Income from fund raising and trading activities</i>               |                                     |                                     |
|  | Income from events   | —                                   | 617                                 |
|  | <i>Total Income from fund raising and trading activities</i>         | <i>—</i>                            | <i>617</i>                          |
|  | <b>Total income and endowments</b>                                   | <b>2,283</b>                        | <b>8,096</b>                        |
|  | <b>Expenditure</b>   |                                     |                                     |

*There may be minor discrepancies in the totals if the pence are not being shown*

| <i>Note</i>  | <b>From<br/>To</b> | <b>01 January 2018<br/>31 December 2018</b> | <b>01 January 2017<br/>31 December 2017</b> |
|--|--------------------|---|---|
| Development and building costs                     |                    |   |   |
| Fittings & Fixtures                                |                    | —   | 1,500                                       |
| <i>Total Development and building costs</i>        |                    | —   | 1,500                                       |
| Other Outgoing Resources                           |                    |   |   |
| <i>Finance charges and interest payments</i>       |                    |   |   |
| Interest payable                                   |                    | 58  | 172   |
| <i>Total Finance charges and interest payments</i> |                    | 58  | 172   |
| <b>Total expenditure</b>                           |                    | <b>58</b>                                   | <b>1,672</b>                                |
| Excess of Income and endowments over Expenditure   |                    | 2,224                                       | 6,424                                       |
| Brought forward balance                            |                    | (1,155)                                     | (7,580)                                     |
| <b>Total carried forward balance</b>               |                    | <b>1,069</b>                                | <b>(1,155)</b>                              |

#### **Macedon - MACEDONIA (Restricted) Fund**

##### **Expenditure**

|  |  |          |           |
|--|--|----------|-----------|
| Grants and Charitable Gifts                      |  |          |           |
| <i>Gifts to mission</i>                          |  |          |           |
| UK mission                                       |  | —        | 40        |
| <i>Total Gifts to mission</i>                    |  | —        | 40        |
| <b>Total expenditure</b>                         |  | <b>—</b> | <b>40</b> |
| Excess of Income and endowments over Expenditure |  | —        | (40)      |
| Brought forward balance                          |  | —        | 248       |
| Transfers to/(from)                              |  | —        | (208)     |
| <b>Total carried forward balance</b>             |  | <b>—</b> | <b>—</b>  |

*There may be minor discrepancies in the totals if the pence are not being shown*

The Rivers Team

Statement of Assets and Liabilities (by fund)

As at: 31 December 2018

|   | Balance           | Previous balance  |
|---|-------------------|-------------------|
| <b>General fund : Unrestricted</b>                |                   |                   |
| <i>Tangible assets</i>                            |                   |                   |
| ZZ01: House 18 St Georges Drive                   | 115,000.00        | 115,000.00        |
|   | <b>115,000.00</b> | <b>115,000.00</b> |
| <i>Debtors</i>                                    |                   |                   |
| Z05: Accounts Receivable                          | 57.31             | 6,237.00          |
| ZZZ08: Prepayments                                | 1,674.00          | 1,735.16          |
| ZZZZ01: Current Account General                   | (14,097.34)       | (10,873.07)       |
| ZZZZ02: Deposit Account General                   | 8.11              | 4.27              |
| ZZZZ03: Current Account Restricted                | (1.82)            | (1.82)            |
| ZZZZ05: Current Account St Andrews                | 2,224.26          | 2,224.26          |
| ZZZZ06: Deposit Account St Andrews                | 8,335.18          | 8,335.18          |
| ZZZZ11: Inter fund loan account                   | 150.00            | 150.00            |
|   | <b>(1,650.30)</b> | <b>7,810.98</b>   |
| <i>Creditors: Amounts falling due in one year</i> |                   |                   |
| Z04: Accounts Payable                             | 1,290.00          | 5,714.69          |
| ZZZ11: Inter fund loan account                    | (4,779.08)        | (1,941.95)        |
|   | <b>(3,489.08)</b> | <b>3,772.74</b>   |
| <b>Total for General fund : Unrestricted</b>      | <b>116,838.78</b> | <b>119,038.24</b> |
| <b>St L: Poor Fund : Restricted</b>               |                   |                   |
| <i>Cash at bank and in hand</i>                   |                   |                   |
| ZZZZ01: Current Account General                   | 171.96            | 138.08            |
| ZZZZ02: Deposit Account General                   | 564.68            | 564.68            |
| ZZZZ03: Current Account Restricted                | 521.38            | 389.45            |
|   | <b>1,258.02</b>   | <b>1,092.21</b>   |
| <b>Total for St L: Poor Fund : Restricted</b>     | <b>1,258.02</b>   | <b>1,092.21</b>   |
| <b>St L: Poor Fund : Endowment</b>                |                   |                   |
| <i>Investments</i>                                |                   |                   |
| ZZ06: COIF Investments                            | 4,292.78          | 4,312.94          |
|   | <b>4,292.78</b>   | <b>4,312.94</b>   |
| <i>Cash at bank and in hand</i>                   |                   |                   |
| ZZZZ01: Current Account General                   | 22.30             | 22.30             |
| ZZZZ03: Current Account Restricted                | 68.20             | 68.20             |
|   | <b>90.50</b>      | <b>90.50</b>      |
| <b>Total for St L: Poor Fund : Endowment</b>      | <b>4,383.28</b>   | <b>4,403.44</b>   |



|  | Balance          | Previous balance |
|--|------------------|------------------|
| <b>St L: Fabric Fund : Restricted</b>                          |                  |                  |
| <i>Cash at bank and in hand</i>                                |                  |                  |
| ZZZZ01: Current Account General                                | (252.89)         | (493.58)         |
| ZZZZ02: Deposit Account General                                | 427.67           | 427.67           |
| ZZZZ03: Current Account Restricted                             | 508.61           | 408.09           |
|  | <b>683.39</b>    | <b>342.18</b>    |
| <i>Creditors: Amounts falling due after more than one year</i> |                  |                  |
| ZZZ11: Inter fund loan account                                 | (10.00)          | (10.00)          |
|  | <b>(10.00)</b>   | <b>(10.00)</b>   |
| <b>Total for St L: Fabric Fund : Restricted</b>                | <b>693.39</b>    | <b>352.18</b>    |
| <b>St L: Fabric Fund : Endowment</b>                           |                  |                  |
| <i>Investments</i>   |                  |                  |
| ZZ06: COIF Investments   | 3,812.36         | 3,920.73         |
|  | <b>3,812.36</b>  | <b>3,920.73</b>  |
| <i>Cash at bank and in hand</i>                                |                  |                  |
| ZZZZ03: Current Account Restricted                             | 90.08            | 90.08            |
|  | <b>90.08</b>     | <b>90.08</b>     |
| <b>Total for St L: Fabric Fund : Endowment</b>                 | <b>3,902.44</b>  | <b>4,010.81</b>  |
| <b>St M: Churchyard Extension : Restricted</b>                 |                  |                  |
| <i>Cash at bank and in hand</i>                                |                  |                  |
| ZZZZ01: Current Account General                                | 6,136.69         | 5,296.69         |
| ZZZZ02: Deposit Account General                                | 1,703.56         | 1,703.56         |
|  | <b>7,840.25</b>  | <b>7,000.25</b>  |
| <i>Creditors: Amounts falling due after more than one year</i> |                  |                  |
| ZZZ11: Inter fund loan account                                 | 4,350.00         | 2,210.00         |
|  | <b>4,350.00</b>  | <b>2,210.00</b>  |
| <b>Total for St M: Churchyard Extension : Restricted</b>       | <b>3,490.25</b>  | <b>4,790.25</b>  |
| <b>St L: Churchyard Appeal : Restricted</b>                    |                  |                  |
| <i>Cash at bank and in hand</i>                                |                  |                  |
| ZZZZ01: Current Account General                                | (20.99)          | (36.00)          |
| ZZZZ02: Deposit Account General                                | 155.76           | 155.76           |
|  | <b>134.77</b>    | <b>119.76</b>    |
| <i>Creditors: Amounts falling due after more than one year</i> |                  |                  |
| ZZZ11: Inter fund loan account                                 | 134.77           | —                |
|  | <b>134.77</b>    | <b>—</b>         |
| <b>Total for St L: Churchyard Appeal : Restricted</b>          | <b>—</b>         | <b>119.76</b>    |
| <b>St Helen's Restoration Fund : Restricted</b>                |                  |                  |
| <i>Debtors</i>   |                  |                  |
| Z05: Accounts Receivable                                       | —                | 6,679.00         |
| ZZZZ01: Current Account General                                | 914.79           | 884.79           |
| ZZZZ03: Current Account Restricted                             | 1,434.98         | 1,434.98         |
| ZZZZ07: Current Account Restoration                            | 48,273.80        | 43,289.38        |
|  | <b>50,623.57</b> | <b>52,288.15</b> |
| <i>Creditors: Amounts falling due in one year</i>              |                  |                  |
| Z04: Accounts Payable  | —                | 1,666.67         |
|  | <b>—</b>         | <b>1,666.67</b>  |
| <b>Total for St Helen's Restoration Fund : Restricted</b>      | <b>50,623.57</b> | <b>50,621.48</b> |

|  | Balance           | Previous balance  |
|--|-------------------|-------------------|
| <b>St Andrew's Centre : Restricted</b>                         |                   |                   |
| <i>Tangible assets</i>   |                   |                   |
| ZZ02: 85 Bonet Lane Flat & Centre                              | 125,000.00        | 125,000.00        |
|  | <b>125,000.00</b> | <b>125,000.00</b> |
| <i>Debtors</i>   |                   |                   |
| Z05: Accounts Receivable                                       | 500.00            | 500.00            |
| ZZZ08: Prepayments   | (500.00)          | (500.00)          |
| ZZZZ01: Current Account General                                | 1,804.14          | 4,481.93          |
| ZZZZ05: Current Account St Andrews                             | (1,249.26)        | (1,249.26)        |
| ZZZZ06: Deposit Account St Andrews                             | (400.48)          | (3,460.72)        |
| ZZZZ11: Inter fund loan account                                | (150.00)          | (150.00)          |
|  | <b>4.40</b>       | <b>(378.05)</b>   |
| <i>Creditors: Amounts falling due after more than one year</i> |                   |                   |
| ZZZ11: Inter fund loan account                                 | (1,495.60)        | (1,878.05)        |
|  | <b>(1,495.60)</b> | <b>(1,878.05)</b> |
| <b>Total for St Andrew's Centre : Restricted</b>               | <b>126,500.00</b> | <b>126,500.00</b> |
| <b>Parish Weekend Fund : Restricted</b>                        |                   |                   |
| <i>Cash at bank and in hand</i>                                |                   |                   |
| ZZZZ01: Current Account General                                | (785.63)          | (485.63)          |
| ZZZZ03: Current Account Restricted                             | 785.63            | 785.63            |
| ZZZZ05: Current Account St Andrews                             | 25.00             | 25.00             |
| ZZZZ06: Deposit Account St Andrews                             | (25.00)           | (25.00)           |
|  | <b>—</b>          | <b>300.00</b>     |
| <b>Total for Parish Weekend Fund : Restricted</b>              | <b>—</b>          | <b>300.00</b>     |
| <b>St L: Church Hall : Designated</b>                          |                   |                   |
| <i>Tangible assets</i>   |                   |                   |
| ZZ04: Chruch Hall Tinsley                                      | 114,000.00        | 114,000.00        |
|  | <b>114,000.00</b> | <b>114,000.00</b> |
| <b>Total for St L: Church Hall : Designated</b>                | <b>114,000.00</b> | <b>114,000.00</b> |
| <b>St L: Christian Educat. : Restricted</b>                    |                   |                   |
| <i>Cash at bank and in hand</i>                                |                   |                   |
| ZZZZ01: Current Account General                                | (87.46)           | (12.46)           |
| ZZZZ02: Deposit Account General                                | 695.76            | 695.76            |
| ZZZZ03: Current Account Restricted                             | 409.12            | 308.97            |
|  | <b>1,017.42</b>   | <b>992.27</b>     |
| <b>Total for St L: Christian Educat. : Restricted</b>          | <b>1,017.42</b>   | <b>992.27</b>     |
| <b>St L: Christian Educat. : Endowment</b>                     |                   |                   |
| <i>Investments</i>   |                   |                   |
| ZZ06: COIF Investments   | 2,886.52          | 2,968.57          |
|  | <b>2,886.52</b>   | <b>2,968.57</b>   |
| <i>Cash at bank and in hand</i>                                |                   |                   |
| ZZZZ03: Current Account Restricted                             | 68.20             | 68.20             |
|  | <b>68.20</b>      | <b>68.20</b>      |
| <b>Total for St L: Christian Educat. : Endowment</b>           | <b>2,954.72</b>   | <b>3,036.77</b>   |

|  | Balance          | Previous balance  |
|--|------------------|-------------------|
| <b>St L: Eric Bower Fund : Restricted</b>                      |                  |                   |
| <i>Cash at bank and in hand</i>                                |                  |                   |
| ZZZZ01: Current Account General                                | (120.00)         | (120.00)          |
| ZZZZ02: Deposit Account General                                | 784.14           | 784.14            |
|  | <b>664.14</b>    | <b>664.14</b>     |
| <i>Creditors: Amounts falling due after more than one year</i> |                  |                   |
| ZZZ11: Inter fund loan account                                 | 240.00           | 120.00            |
|  | <b>240.00</b>    | <b>120.00</b>     |
| <b>Total for St L: Eric Bower Fund : Restricted</b>            | <b>424.14</b>    | <b>544.14</b>     |
| <b>Gift Day Appeals for Mission : Restricted</b>               |                  |                   |
| <i>Debtors</i>   |                  |                   |
| Z05: Accounts Receivable                                       | 482.25           | 347.00            |
| ZZZ08: Prepayments   | (329.00)         | (314.70)          |
| ZZZZ01: Current Account General                                | 10,310.58        | 8,855.70          |
|  | <b>10,463.83</b> | <b>8,888.00</b>   |
| <i>Creditors: Amounts falling due in one year</i>              |                  |                   |
| Z04: Accounts Payable  | 10,403.92        | 8,888.00          |
| ZZZ11: Inter fund loan account                                 | 59.91            | —                 |
|  | <b>10,463.83</b> | <b>8,888.00</b>   |
| <b>Total for Gift Day Appeals for Mission : Restricted</b>     | <b>—</b>         | <b>—</b>          |
| <b>St H: MR&amp;H Atkinson Trust : Endowment</b>               |                  |                   |
| <i>Investments</i>   |                  |                   |
| ZZ06: COIF Investments   | 4,957.59         | 5,033.08          |
|  | <b>4,957.59</b>  | <b>5,033.08</b>   |
| <b>Total for St H: MR&amp;H Atkinson Trust : Endowment</b>     | <b>4,957.59</b>  | <b>5,033.08</b>   |
| <b>St H: Belfield Fund : Restricted</b>                        |                  |                   |
| <i>Cash at bank and in hand</i>                                |                  |                   |
| TEMP4: Deposit - Treeton                                       | 1,878.96         | 1,720.84          |
|  | <b>1,878.96</b>  | <b>1,720.84</b>   |
| <b>Total for St H: Belfield Fund : Restricted</b>              | <b>1,878.96</b>  | <b>1,720.84</b>   |
| <b>St H: Belfield Fund : Endowment</b>                         |                  |                   |
| <i>Investments</i>   |                  |                   |
| ZZ06: COIF Investments   | 4,494.93         | 4,622.70          |
|  | <b>4,494.93</b>  | <b>4,622.70</b>   |
| <b>Total for St H: Belfield Fund : Endowment</b>               | <b>4,494.93</b>  | <b>4,622.70</b>   |
| <b>ST M: Develop : Restricted</b>                              |                  |                   |
| <i>Debtors</i>   |                  |                   |
| Z05: Accounts Receivable                                       | 483.75           | 320.00            |
| ZZZ08: Prepayments   | (245.00)         | (245.00)          |
| ZZZZ01: Current Account General                                | 1,684.35         | 1,509.35          |
| ZZZZ03: Current Account Restricted                             | 591.08           | 2,204.95          |
|  | <b>2,514.18</b>  | <b>3,789.30</b>   |
| <i>Creditors: Amounts falling due after more than one year</i> |                  |                   |
| ZZZ11: Inter fund loan account                                 | 1,500.00         | 1,500.00          |
| ZZZ13: St Mary's loan account                                  | —                | 3,500.00          |
|  | <b>1,500.00</b>  | <b>5,000.00</b>   |
| <b>Total for ST M: Develop : Restricted</b>                    | <b>1,014.18</b>  | <b>(1,210.70)</b> |

|             | Balance    | Previous<br>balance |
|-------------|------------|---------------------|
| Grand Total | 438,431.67 | 439,967.47          |

#### St. Helen's Restoration – Restricted Fund.

Income totalled £750 (2017 - £989) for the year, and expenditure was incurred totalling £748 (2017 - £38,151) in the prior year, there was significant works relating to the heating at St Helen's church. This produced a net surplus of £2 (2017 - £37,161 deficit) leaving a fund balance of £50,623 (2017 - £50,621).

St. Helen's Church Council and the PCC has agreed to prioritise work on the bells, the heating and disabled access. Progress is being made in all of these areas, including the work done on the heating during the prior year.

#### St. Mary's Churchyard Extension – Restricted Fund.

Income from the additional burial fee was £nil (2017 - £nil). The income relating to this was offset against the costs in the general fund in the current year, to cover additional expenditure.

£1,300 (2017 - £800) was spent on tree felling within the churchyard. These leaves a fund balance of £3,490 (2017 - £4,790).

#### Other Restricted, Designated and Endowment Funds

Full details of other funds can be found from page 7 in the accounts.

These include a number of investments/endowments held with COIF. These were valued on 31<sup>st</sup> December 2018 at £20,444 (2017 - £20,858).

In order to streamline its accounting processes the PCC is seeking to reduce the number of restricted funds it holds. To this effect it has, with the agreement of the DCCs adopted a policy of reducing the balances of restricted funds by calling on them first for any expenditure which legitimately meets the conditions of fund. Where possible the PCC may look to amalgamate funds with similar objectives and conditions.

On behalf of the PCC of the Rivers Team ministry

Rev P Barringer

Chair

Date: 21 May 2019