

ST. MARY'S CHURCH, TILSTON

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL**

**FOR THE YEAR ENDED
31ST DECEMBER 2018**

PAROCHIAL CHURCH COUNCIL OF ST. MARY'S CHURCH, TILSTON

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2018**

Rector

Revd Jane Stephenson B.A. (Hons). Dip.Th.
The Mount
Hobb Hill
Tilston
Malpas
Cheshire
SY14 7DU

Bank

Lloyds Bank Plc
28 Regent Street
Wrexham
LL11 1SE

Independent Examiner

Mr Marlon Armstrong
Mitchell Charlesworth LLP
Chartered Accountants
24 Nicholas Street
Chester
CH1 2AU

Treasurer

Mr Adrian Donovan
Stocks Cottage
Tilston
Malpas
Cheshire
SY14 7HB

PAROCHIAL CHURCH COUNCIL OF ST. MARY'S CHURCH, TILSTON

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2018

Administrative Information

St Mary's Church is situated on the northern edge of the village of Tilston. The parish is part of the diocese of Chester, within the Church of England.

The rector lives in her own house on the south eastern edge of the village, this was the correspondence address for St Mary's: The Mount, Hobb Hill, Tilston, Malpas, Cheshire. SY14 7DU. Tel 01829 250628. This situation changed on 28 February 2019 when the rector retired.

The 'Rector' house is currently let by the diocese and the parish receives no income from this letting, but nor does it incur any charges for upkeep and repair.

The Parochial Church Council is a charity exempted from registration with the Charity Commission.

The following were elected as PCC members during 2018:

Rector	Revd Jane Stephenson
Assistant Priest (Retired)	Revd David Black
Church Wardens	Mr Robin Travis (Mr Ron Hints, deceased during office)
Deanery Synod Reps	Mrs Penny Hearn
	Mrs Su Tedham

Secretary	Mrs Viv Black
Treasurer	Mr Adrian Donovan
Electoral Roll Officer	Mrs Su Tedham
Covenants Secretary & Giving officer	Mrs Lyn Lloyd

Elected members	Mrs Penny Hints
	Mrs Jo Huxtable
	Mrs Caroline Arnold
	Ms Liz Tayler
	Mr Adrian Bode
	Dr Julie Carroll
	Mrs Tricia Swift
	Mrs Lizanne Reeves

Structure, governance and management

Members of the PCC are either ex-officio, or elected or co-opted by the Annual Parochial Church Meeting in accordance with Church Representation rules.

The PCC aims to share with the Priest-in-charge and Church Wardens the oversight of:

- The mission and ministry of the church, with due regard to statutory safeguarding of children and vulnerable adults:

Child Protection Officer

Mrs Penny Hearn

- The financial affairs of the church.
- The care, maintenance and insurance of the fabric, goods and ornaments of the church with due regard to statutory health and safety requirements.
- The care and maintenance of the churchyard.

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Statement of Public Benefit

The Parochial Church Council believe that the services provided by St Mary's Church are compliant with the Charities Commission Guidance on Public Benefit.

Achievements and performance

Electoral roll There are 117 members on the Electoral Roll

Attendance The average weekly attendance for 2018 was 35 in the past twelve months; deaths, illness and people moving out of the parish continue to make the attendance figures a challenge to maintain and the age profile of St. Mary's remains high.

Review of the Year (2018)

The church provides for a broad range of traditions within the community. It is notable that numbers attending special services have risen, so that overall attendance figures remain healthy. In this respect, services for Education Sunday, Easter, Rushbearing, Harvest, Remembrance and the Carol Service, the newly introduced Christmas Tree Service and the Christmas Day Services, are particularly well attended. Wherever possible the children from the choir and from the school are invited to join in with our activities in and out of church: Education Sunday again being particular feature in 2018.

Family Services held on the first Sunday of each month continue to attract a wide age range and the growth of the number of children in the choir both for this and for other services, has been very positive, thanks to the adults who have put in time and effort to attract the singers. The Family Services are usually run by Chris Gilbert (Reader) and Tess Gilbert- both are members of St. Mary's Ministry Team. This team which includes Rev David Black and Trisha Swift has enabled services to run regularly, to be collaborative and in a practical sense, provides cover for clergy leave without incurring any charges for visiting priests. The arrival of people into new houses in the village and surrounding areas of the parish has attracted some new people to the church, although again this is often for the special services than for a regular weekly one.

Occasional Offices continue to form an important part of the ministry of this church and has also contributed to this wider profile. It is however also a reality that income from Occasional Offices: Funerals and Marriages (Baptisms of course incur no fees) is an important part of St. Mary's funding. 2018 again saw a high number of funerals and memorial services for a relatively small parish. 14 names were read out from the memorial list at the Rushbearing Service in August 2018. The deaths, whilst being primarily a matter of pastoral care, have of course reduced the numbers on the Electoral Roll and the number of regular givers. We continue to be blessed by the generosity of those who have died and their families and by the families of candidates for baptism and couples for marriage.

The need for fundraising has continued to be a necessary, but sometimes frustrating part of our work.

Fund raising during the year has included a number of events, ranging from coffee mornings, to plant sales and concerts. In June 2018 the Joint Summer fete held at Grafton Hall Farm, by kind invitation of Robert and Janet Bostock was able to raise over £2,000 for each church.

Personal donations and bequests have been used to support the maintenance of the building and grounds. The churchyard is always kept in good order and we pay a very effective groundsman, only partly funded by the Local Authority grant for the churchyard, to maintain it in the "growing season". P.C.C and other local volunteers also help to keep the churchyard tidy, In October 2018 a "Commonwealth War Graves" plaque was placed there, and has been proudly welcomed by St. Mary's.

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The replacement of the oak fence along the ramp outside St. Mary's attracted donations in memory of loved ones which raised over £2,500 and there have also been a number of sponsored fundraising events, in particular the 50 mile bike ride organized by John and Sue Wright, which raised £2,000. A book of donors' names will be placed inside the church. The original estimate of costs at £5,000 has been increased due to the fact that VAT has to be paid for this structure, unlike other indoor projects.

Anthony J. Smith from Gloucester installed the new lighting in November. It received the necessary faculty from the DAC thanks to Tom Stephenson. There are still some adjustments to be made, so no money has yet been expended and VAT will be reclaimable on this project, but it will dig into reserves. These reserves included a legacy for general works in the church, which means that reserves will be lower than in recent years until fundraising begins again, in particular the Tilston Garden Trail. The church does however carry a reserve that is at least 10% of its annual expenditure, even though this is not a huge sum, it is within the acceptable parameters.

The lighting has enhanced the interior of the nave but needs some adjustment to give full cover in the church. It has allowed us to see the beautiful painting done in the nave voluntarily by two local people; Nicola Prince and Mark Bickley. They are fully insured professionals, but have done this work pro bono, as a gift to the church. We are very grateful. Some remedial work has been done on the bell ropes to shorten them and on the clapper pins. It is likely that there will need to be some attention paid to the church organ 2019.

The now annual rise in Parish Share has been met, but as always, our fundraising is essential if we are to replenish those funds and finance the necessary improvements to the building and its surroundings.

We continue to try to persuade more people to give on a regular basis via standing orders and where possible with GiftAid place. This is done in compliance with General Data Protection Regulations.

St Mary's has continued to support one local charity in 2018; Save the Family, as well as having special collections for a number of appeals; including Christian Aid, The Children's Society and Syrian Child. The church also continued to be collection point for the Local Foodbank.

Reporting Accountants

Mitchell Charlesworth LLP will continue in office as reporting accountants for the ensuing year.

Jane Stephenson (Revd.) **Rector**

Retired on 28 February 2019

MITCHELL CHARLESWORTH LLP
Chartered Accountants
24 Nicholas Street, Chester. CH1 2AU

**INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF ST. MARY'S CHURCH, TILSTON**

This report on the financial statements of the Parochial Church Council for the year ended 31st December 2018 which are set out on pages 1 to 10 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 and Section 145 of the Charities Act 2011.

Respective responsibilities of the Parochial Church Council and the Examiner

As members of the Parochial Church Council you are responsible for the preparation of the financial statements, you consider that the audit requirement of Church Accounting Regulations 2006 and Section 144(2) of the Charities Act 2011 do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Church Accounting Regulations 2006.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 and to be found in the Church guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the Parochial Church Council and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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 Charities Act 2011 and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the Charities Act 2011 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.

Chester, 8 April 2019

Marlon Armstrong

Mitchell Charlesworth LLP
Chartered Accountants

PAROCHIAL CHURCH COUNCIL OF ST. MARY'S CHURCH, TILSTON

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st DECEMBER 2018**

		2018	2017
	Note	£	£
INCOMING RESOURCES			
Voluntary Income	2a	27,325	25,624
Activities for generating funds	2b	7,508	5,787
Income from investments	2c	68	89
Church activities	2d	4,890	5,392
Other incoming resources	2e	-	530
TOTAL INCOMING RESOURCES		<u>39,791</u>	<u>37,422</u>
RESOURCES EXPENDED			
Grants to further work of the church		-	574
Church activities	3a	35,039	33,563
Governance Costs	3b	<u>2,348</u>	<u>4,038</u>
TOTAL RESOURCES EXPENDED		<u>37,387</u>	<u>38,175</u>
NET INCOMING/(OUTGOING) RESOURCES		2,404	(753)
MAJOR CAPITAL EXPENDITURE		<u>8,367</u>	<u>350</u>
		(5,963)	(1,103)
BALANCE BROUGHT FORWARD AT 1ST JANUARY 2018		<u>30,871</u>	<u>31,974</u>
BALANCE CARRIED FORWARD AT 31ST DECEMBER 2018		<u>24,908</u>	<u>30,871</u>

PAROCHIAL CHURCH COUNCIL OF ST. MARY'S CHURCH, TILSTON
BALANCE SHEET as at 31st DECEMBER 2018

	2018	2017
	£	£
Current assets		
Sundry Debtors and prepayments	3,310	3,905
Cash at Bank	<u>22,378</u>	<u>27,686</u>
	25,688	31,591
 Liabilities: amounts falling due within one year	 <u>780</u>	 <u>720</u>
	<u>24,908</u>	<u>30,871</u>
 Funds		
Unrestricted	<u>24,908</u>	<u>30,871</u>

Approved by the Parochial Church Council and signed on its behalf by Revd. J. Stephenson on 8 April 2019.

PAROCHIAL CHURCH COUNCIL OF ST. MARY'S CHURCH, TILSTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2018

1. ACCOUNTING POLICIES

- a. The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.
- b. The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.
- c. The accounts have been prepared under the historical cost convention.

Funds

General funds represent the funds of the Parochial Church Council that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Parochial Church Council.

The accounts include all transactions, assets and liabilities for which the Parochial Church Council is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

Incoming Resources

Collections are recognised when received by or on behalf of the Parochial Church Council.

Planned giving is recognised only when received.

Grants to the Parochial Church Council are accounted for as soon as the Parochial Church Council is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the Parochial Church Council is reasonably certain.

Fund raising is accounted for gross.

Resources Expended

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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2018**

2. INCOMING RESOURCES

	Total Unrestricted Funds 2018 £	Total Unrestricted Funds 2017 £
2a) Voluntary income		
Planned giving: Gift Aid donations	14,255	14,912
Tax recoverable	3,288	3,840
Collections	3,990	2,826
Donations	5,688	3,899
Holiday Club Donations	104	147
	<u>27,325</u>	<u>25,624</u>
2b) Activities for generating funds		
Fund raising	<u>7,508</u>	<u>5,787</u>
2c) Income from investments		
Bank interest	<u>68</u>	<u>89</u>
2d) Income from church activities		
Fees	<u>4,890</u>	<u>5,392</u>
2e) Other incoming resources		
C.W.A.C. Grant	-	<u>530</u>
TOTAL INCOMING RESOURCES	<u>39,791</u>	<u>37,422</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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3. RESOURCES EXPENDED

	2018		2017	
	£	£	£	£
a) Church Activities				
Diocesan Quota		25,746		25,118
Church Running Expenses				
Heating and Lighting	3,849		2,272	
Insurance	2,451		2,489	
Maintenance	680		1,426	
Churchyard maintenance	1,280		1,416	
Hire of Toilets	739		739	
Upkeep of services	<u>294</u>	<u>9,293</u>	<u>103</u>	<u>8,445</u>
		<u><u>35,039</u></u>		<u><u>33,563</u></u>
b) Governance Costs				
Hire of Hall		45		30
Christian Copyright Licence		195		192
Accountants fee		780		720
Diocesan news		72		72
Fundraising expenses		135		166
Choir trip expenses		-		1,733
Holiday Club expenses		574		745
Books for Trekkers and school leavers		109		101
Postage and stationery		88		133
Sundry expenses		350		146
		<u><u>2,348</u></u>		<u><u>4,038</u></u>

4. MAJOR CAPITAL EXPENDITURE

Fencing	3,567	
Lighting	4,800	-
Oak gate	-	350
	<u><u>8,367</u></u>	<u><u>350</u></u>