

Annual Report of the Parochial Church Council

for the year ended 31 December 2015

Team Rector:

The Revd Canon Michael J. Lodge

Parish Office:

Rectory Garth,
Rayleigh, SS6 8BB

Bank:

Barclays Bank PLC
63-65 High Street
Rayleigh, SS6 7EL

Independent Examiners:

RickardLuckin
Glenny House, Fenton Way
Southfields Business Park
Basildon, SS15 6TD

	Page
Members & Professional Advisers	3
Annual Report of the PCC	4-9
Independent Examiner's Report	10
Balance Sheet	11
Statement of Financial Activities	12
Notes to the Financial Statements	13-18

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH
MEMBERS & PROFESSIONAL ADVISERS

YEAR ENDED 31 DECEMBER 2015

Membership

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

<i>Team Rector</i>	The Revd. Canon Mike Lodge	<i>Chairman</i>
<i>Team Vicar</i>	The Revd. Nick Rowan	
<i>Team Curate</i>	The Revd. Tracy Marlow	(from June 2015)
<i>Associate Minister</i>	The Revd. Tracy Nutter	
<i>Church Wardens</i>	Mr David Bradshaw	(from April 2015)
	Mr Wayne Prankard	(from April 2015)
	Mr Gordon Simmonds	(until April 2015)
<i>Representatives on the Deanery Synod</i>	Mr Gordon Simmonds	<i>PCC Vice Chairman</i>
	Mr Duncan Johnson	
	Mrs Margaret Norgate	
	Mr Peter Norgate	
	Mrs Jackie Turner	
<i>Elected members</i>	Mr David Bradshaw	
	Mrs Pat Greensmith	<i>Secretary</i>
	Mr Peter Norgate	<i>Treasurer</i>
	Miss Alison Millin	
	Mrs Rachel Smith	
	Mrs Ann Jolly	
	Mrs Deborah Prankard	
	Mr Wayne Prankard	
	Mrs Susan Bradshaw	(from April 2015)

Status: THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF RAYLEIGH
has been a registered Charity, number 1129561, since May 2009

Independent Examiners: RickardLuckin, Glenny House, Fenton Way,
Southfields Business Park, Basildon, SS15 6TD

Bankers: Barclays Bank PLC, 63-65 High Street, Rayleigh, SS6 7EL

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2015

Background

The PCC has the responsibility of co-operating with the Team Rector in promoting, in the ecclesiastical parish of Rayleigh, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church complexes of Holy Trinity, High Street, Rayleigh and at St Michael's, Sir Walter Raleigh Drive, Rayleigh.

Structures

The principal groups which assist the PCC in its task are as follows:

Standing Committee Has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Working Groups appointed by the PCC to act on their behalf. Several are mentioned below. The extensive work of maintaining the church plant is undertaken by the Facilities and Parish Centre groups who assist the Churchwardens in this part of their traditional responsibilities.

Church Membership

At the end of December 2015 there were 279 (267 at end 2014) members on the Electoral Roll, of these 61 (55 at end 2014) are not resident in the Parish. The average weekly attendance during October was 323 (303 in October 2014) but numbers were much greater at festivals.

Remembrance Day saw Holy Trinity Church overflowing with two services being run concurrently a total of 659 attending. St Michael's was also well attended at its all age worship/parade service. The number of people at services on Christmas Eve and Christmas Day was 1555 (1470 in 2014), During December Holy Trinity hosted Carol services for 13 organizations. More than 3700 people attended special services over the Advent and Christmas period.

Staff

Our Team Rector, the Rev Canon Mike Lodge served as Area Dean until Easter 2015 for Rochford Deanery in addition to his tireless commitment to parish and town. He organized the Rayleigh Town Art Trail. Rev Nick Rowan has a successful ministry to the Primary Schools in the area. His gifts as a worship leader are also used for the monthly Messy Church whose numbers continue to rise, 140 people is not uncommon! Rev Tracy Nutter is our self supporting Associate Priest who serves with an emphasis on pastoral ministry. Our curate, Rev Tracy Marlow, joined us in June. She has taken a significant role in developing @Trinity.

In 2015 the parish payroll changed with Rev Peter Hillman, the Parish Operations Manager leaving in March; Joe Honeyands the Children and Young People's worker left at the end of December. This left 3 on the payroll: Susan Mumby the Parish Administrator, Ashley Thomson the Organist, and Steve Lodge the Parish Centres Assistant. The Vergers for weddings and funerals are paid according to their invoiced claims. The ministry of the Parish is supported by 4 retired clergy and 4 Readers.

Review of the Year

The PCC held a vision Day in January 2015 where time was spent in bible focused prayer and quietly listening to God. When we assembled our thoughts there appeared to be a need to find a way to make the best use of all our resources. At a later PCC meeting three decisions were made that were not lightly undertaken. The suspension of regular evening worship at Holy Trinity and morning worship at Grovewood were completed in the first half of the year. Pastoral care was given to former Grovewood worshippers, who have been welcomed into other morning congregations.

To enable a fresh look at the way the Holy Trinity complex is used during the week a new venture called @Trinity (see below) was launched in September embracing the functions of the Church Open team and the Coffee Shop. In October a celebration lunch was given by the PCC to thank all those who had supported these activities in the past (often for a long period of time).

Serving with Accountability

The PCC was asked to respond to a questionnaire from the Diocese and this forms the basis of the report.

What are you doing to make worship the central focus of the life of the Church?

In place of our weekly Sunday evening service we have enjoyed occasional services with different styles of worship e.g. Taize. A monthly quiet prayer event "Breathing space" has been established. The time space was used for Alpha in the autumn. Our PCC has a Worship Working Group to oversee these aspirations.

What are you doing to teach people to pray?

Our PCC has a Prayer Working Group which has created resources for our chapel which is open to the public every day thanks to a team of Church Open volunteers, renamed "quiet@trinity" in September. They have put prayer stations into church on particular occasions (e.g. Holy Week). They have run Prayer Workshops and encouraged people to join in with a prayer partner initiative.

What are you doing to teach people the faith and help them in their discipleship?

We ran an Alpha course with 14 guests in the Autumn term on Sunday evenings. A follow up group from a previous Alpha course is using the Pilgrim Material. We have Home Groups running at different times through the week with around 100 people within the parish taking part. These are overseen by our Discipleship Working Group who prepare most of the material we use.

We run Baptism Preparation for families exploring having their children baptised, and are currently trying to run regular special services on a Sunday to which we can continue inviting these families. We run Marriage preparation for the 25 couples who get married at Holy Trinity each year using the HTB Marriage Preparation Course.

Member of the parish join with the Rayleigh Churches 'Open the Book' assembly teams which go into 5 of the Primary schools in the parish.

What are you doing to share faith with others and what have the results been in the last year? Does your church have a place of nurture?

Our clergy recently attended the Leading Your Church into Growth course which re-emphasised for us the importance of using each opportunity to invite people to further engage with the church and explore faith. We have re-launched our Church Coffee Shop as "@Trinity" to live out these values.

We take part in the annual Rayleigh Christmas Lights, linking with the Friends of Holy Trinity's Christmas Tree Festival and actively support the Rayleigh Churches Fun Day on King George's field which is attended by 2000-3000 people each year.

A new Messy Church was begun at the St Michael's site in September. Together with the well established congregation at Holy Trinity we reach 160 people each month most of whom wouldn't otherwise regularly worship or engage with the church. This is part of the remit of the Children and Young People's Working Group. Together with the two, week long, Scripture Union Holiday clubs held this summer using Swayne Park school and Grovewood school facilities. Attendance this year was nearly 120 children.

The women's outreach group has hosted a number of social events with a message. Our Mission and Outreach Working Group are exploring having a specific event/s where faith is shared/testimony given and people given a chance to respond.

What are you doing to nurture and develop the ministry of the whole people of God including enabling people to come forward for authorised lay and ordained ministry?

Our parish actively encourages lay ministry of all. People from our parish attend the Area Vocations day most years. We have people currently training on CCS and to be a Pastoral Assistant. Jackie Turner was selected for ordained ministry this year and has started training at St Mellitus.

How is your church a blessing to the community you serve? And how is it witnessing to God's Kingdom of justice and peace?

Our buildings at Holy Trinity and St Michaels are used by a large number of community groups including a Pre School, the Blood Service, Uniform Groups, and other special interest groups. A large number of

volunteer hours and the hours of paid staff are put into maintaining these community resources. In this respect the work of the Parish Centres and Facilities Working Groups is pivotal. The church also runs Parent and Toddler groups at St Michaels and Holy Trinity and a twice monthly OAP lunch club. The Café@Trinity has a vision to particularly befriend and serve those who are lonely and vulnerable. This links with the Pastoral Working Group.

Our Parish is giving 7.5% of voluntary income to support missionary organisations and charities locally, nationally and internationally. We are a drop off point for food/toiletries for Hope Worx who put together food parcels for local families in need.

What are you doing to ensure that your church is a place of safety and welcome for all ages and people of all backgrounds?

We take seriously our Health and Safety and Safeguarding policy with specific people delegated to take care these areas who report to the PCC. We have a mix of worship and activities which seek to engage with all ages and all background. Areas we could develop are Men's Ministry and our work with youth and 20-30's.

How are you working in partnership with other Christian communities in your locality and at diocesan, national and global levels?

We are committed members of Rayleigh Christian Ministers and Ministries Group supporting the annual Fun Day and Open the Book Teams. There is an aspiration for this group to support mentoring of young people. We support Rochford Deanery events. We have partnerships with CMS in Uganda, a Tear Fund Water project in Uganda, a school in Hyderabad, and a church and nursery school in Obiya, Uganda.

How are you doing to ensure that your church is showing signs of generosity towards the wider church and community as well as becoming financially secure?

We have completed a 'Giving to God' stewardship campaign which has led to an increase in regular giving by our members. We prioritise paying our parish share in full by equal monthly payments, however, we will have run deficits for two years in succession and have no remaining unrestricted reserves.

We have a policy of hiring our halls at a vastly subsidised rate to a Pre School which meets each morning and our Uniform groups at Holy Trinity and St Michaels. We also offer a 25% discount to charities who use our premises.

Other Parish Activities

Last year the annual report incorporated information about the many groups associated with the church not mentioned above that have continued to function this year: Bell ringers, Cameo, Choir, Mothers' Union, and the Uniformed organizations. The monthly Breakfast at Trinity continues as a great showplace for church hospitality combined with fund raising, a function that is also undertaken by the Friends of Holy Trinity Rayleigh, a separate charity to whom the PCC continues to be most grateful for their contributions.

The success of the church grounds and garden team being judged the best kept churchyard in the Anglia in Bloom competition is joyfully acknowledged.

Fabric Report from the Churchwardens

Holy Trinity Church and Parish Centre

The Organ: Several notes are not working on the main pipe organ and it is showing increased signs of unreliability: for example, instead of an angelic quiet verse or a strong last verse, the organ may silence itself, or perhaps go to a setting that was not intended. For reliable performance the control system needs replacing and other parts need cleaning. This would cost about £10,000. A major strip down and overhaul would be beneficial for the long term health of the instrument and to improve its tone quality at a cost of up to £40,000. We are now planning major work on the building in 2018 and there has been high level of spend on the organ over the past twenty years or so. We also have a new and

reliable electronic piano which can mimic a church organ. So the PCC has decided to take the risk and delay any further expenditure on the organ at least until the refurbishment.

Piano/ keyboards: Both electronic pianos have design faults and are losing notes, so in view of the state of the pipe organ, we replaced the instrument in church in time for the Advent and Christmas services. The piano in Cloister Hall has deteriorated further and we hope to replace it with an instrument donated to us. In fact we may also be able to replace the instruments in the choir vestry and at St Michaels.

Enhanced CCTV: Following the failure of a major component, we have upgraded the CCTV security system and installed some extra cameras. In view of some reported thefts we considered the installation of lockers, but decided not to proceed at this time.

Roof tile de-lamination: The manufacturers have agreed to pay the full costs of replacing the faulty tiles on parts of the Parish Centre roof. We anticipate this will be done in the early summer. The contractor has also been asked to examine the lantern and the gullies and quote for any minor repairs needed.

Heating System: The control system for HT church boiler has been replaced and the heating is now operational. Both boilers for the parish centre have been replaced. Leaks under the floor of the kitchen corridor have been repaired and the problem seems to have been solved. An access cover has been added and we will continue to monitor for any continuing dampness. We have received £1,734 from our insurers for costs incurred in dealing with this problem.

Other Items

- ☐ The unused pews are being dismantled to ease storage until it is clearer what will be needed for the internal restoration.
- ☐ Six of the bell clappers will be re-bushed, cleaned and painted at a cost of £700.
- ☐ Both partitions in Cloister Hall have been repaired.
- ☐ The floor of the HT main hall has been refurbished and a new rotary polisher purchased.
- ☐ The faulty warming drawer in the kitchen has been replaced (£174).
- ☐ The installation of skirting has been completed in the main HT toilets.
- ☐ Annual fire extinguisher tests have been made and two fire extinguishers obtained for use by bell ringers, including one for electrical fires.
- ☐ The lightning conductor system and the clock are regularly checked.
- ☐ An espresso coffee maker and various other items have been purchased for @trinity.

Holy Trinity Churchyard and Grounds

We have agreed the format and design for three new signs and a provisional order has been placed at a cost of £1,866. A delegation from the DAC accepted our proposals and we have now commenced preparation of applications for Faculty and Planning permissions.

We have permission to install a new seat in the churchyard and delivery is due soon. Grants of £500 each from the Town and District councils will help toward the cost.

A new area dedicated to the burial of ashes, has been under consideration for many years. Two representatives of the DAC visited us and they like the proposed location and agree generally with our proposals, but they urged us to make it as large as we can and organised a visit from their tree adviser. We now need to discuss options with the District Council tree officer.

The grounds are regularly maintained by the Council and by volunteers and we are proud to have received an award for the best kept churchyard. The officers of the District Council are aware that the churchyard wall needs re-pointing in places.

We are concerned that the land is slipping on part of the boundary to the hall garden and are looking for solutions in consultation with our neighbour. We are currently looking at building a gabion retaining wall.

The path near Cloister Halls has been widened and the car park surface repaired.

We are considering how to improve access from the Hall to the Garden and whether to provide sand and water play areas, this may include seeking grants. We need to provide storage for mower and other equipment which are at present kept in the Rectory garage.

St Michaels Church

The main kitchen has been upgraded at cost of £5,668 for Messy Church using a generous gift, and re-equipped using a grant of £743 from Rayleigh Town Council. Upgrades to the toilets are estimated to cost a further £786.

St Michaels Annexe has been repainted at a cost of £1,150. The main hall will be re-decorated over the Easter holidays for £2,150.

The floor of the main hall at St Michael's has been re-surfaced. A chair trolley has been purchased to reduce wear on the polished floor. New rubber feet will be fitted to most of the chairs as they are damaging the floor.

The power supply for the site has been checked and we are currently using the maximum available. Following vandalism at the St Michael's site we have installed a CCTV system at a cost of £500 and repaired the damage. Shrubs have been removed from behind the Annexe and the 'planters' covered with resin coated pebbles.

When finances allow, we are considering renewal of main hall lighting at St Michaels, possibly with LED in existing fittings.

Administration

As part of the Church of England Simplification Program, the Faculty rules have changed. There is an extended list of items that do not require a faculty, which includes most maintenance, 'like for like' replacement and ordinary equipment such as chairs and pianos. Some items require consultation with the archdeacon. Faculties are still required for major items. The new 'Standard Information' form for faculty application has been sent to the DAC.

The Parish Health and Safety Policy has been updated.
Parish Centre Catering Manager - Sylvia Bentley has agreed to take on this new voluntary position.

We keep document storage under review: those of historical interest, those of importance eg finance and those needed to be kept for legal reasons.

Review of financial activities and affairs

The PCC has received statements of account throughout the year and is grateful for the generous provision of funds from church members and others to support the continuing mission of the Church. These funds enabled the PCC to fully discharge its obligation to pay Parish Share and to its employees.

The PCC continues to follow the Charities Commissioners requirements and guidance. The PCC operates in line with agreed Financial Procedures. Finally the PCC has agreed that the PF Trust Fund (which it holds for another trust) should not be shown in the accounts.

The financial statements show a significant surplus of income over expenditure in the year (£11,897). With total assets of £661,219, the PCC highlights that the unrestricted General Fund is in deficit by £14,471 and this will significantly constrain the work of the Parish going forward.

The PCC does not have a Reserves Policy for unrestricted funds as we are operating a deficit on these funds but does have significant restricted funds in reserve – the majority of which are expected to be used on the internal refurbishment of Holy Trinity Church in the next 2-3 years.

This report was agreed at the PCC meeting of 14th March 2016.

The Reverend Canon Michael J. Lodge
Chairman

Independent Examiner's Report to the Parochial Church Council of Rayleigh

I report on the accounts of the PCC for the year ended 31 December 2015, which are set out on pages 11 to 18.

Respective responsibilities of the PCC and the Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an Independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow procedures laid down in the general directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and 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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph 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 s.130 of the 2011 Act; or
 - to prepare accounts, which accord with these accounting records 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.

Rickard Luckin

Glenny House, Fenton Way
Southfields Business Park
Basildon, SS15 6TD

Dated this day of April 2016

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

BALANCE SHEET

AT 31 DECEMBER 2015

		2015		2014	
	Notes	£	£	£	£
Fixed Assets					
Freehold Property at cost:					
Rayleigh Parish Centre			360,000		360,000
St Michael's Annexe			6,000		6,000
			<u>366,000</u>		<u>366,000</u>
Investments at market value					
£300 3.5% War Stock – R M Evatt		0		300	
432 shares in CCLA Investment Fund – R M Evatt	9	5,847		5,768	
64 shares in CCLA Investment Fund – Hillson	10	866		855	
£1,000 4% consolidated Stock – Woolhouse		0		1,000	
118 shares in CCLA Investment Fund – Anon. Donor	11	1,597		1,580	
			<u>8,310</u>		<u>9,503</u>
Total Fixed Assets			<u>374,310</u>		<u>375,503</u>
Current Assets					
Stock – Book Agency		439		416	
Debtors & Prepayments	5	0		0	
Barclays Bank – PCC Account		45,090		22,049	
Barclays Bank – Book Agency		2,237		1,203	
Barclays Bank – Talk & Tots		4		(37)	
Lloyds Bank – Fees Account		456		672	
CBF Deposit		248,145		246,802	
CBF Deposit – Evatt	9	2,139		1,905	
CBF Deposit – Hillson	10	348		313	
Cash in hand		499		492	
			<u>299,357</u>		<u>273,815</u>
Total Assets			<u>673,667</u>		<u>649,318</u>
Liabilities					
Agency Payments: Amounts falling due within 1 year	6	458		0	
Creditors: Amounts falling due within 1 year	6	11,991		0	
Total Assets less Current Liabilities					
Total Funds	7		<u>661,219</u>		<u>649,318</u>

Approved by the Parochial Church Council on 14th March 2016 and signed on its behalf by

The notes on pages 12 to 18 form part of these financial statements.

NOTE: there are rounding issues up to £4 between the Balance Sheet, the SOFA and the notes.

Page 11 of 18

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	Unrestricted Funds £	Restricted Funds £	Endow- ment Funds £	Total Funds 2015 £	Total Funds 2014 £
Incoming Resources						
Regular voluntary income from donors	2a	158,116	11,972	-	170,088	149,797
Other voluntary income from donors	2b	10,646	69,552	-	80,198	35,750
Church activities	2c	66,782	-	-	66,782	77,987
Activities for generating funds	2d	8,009	-	-	8,009	9,063
Income from investments	2e	512	1,393	159	2,064	1,951
Other income	2f	-	-	-	0	1,496
Total incoming resources		244,065	82,917	159	327,144	276,044
Resources used						
Cost of generating voluntary income	3a	1,556	-	-	1,556	1,818
Grants	3b	15,278	-	-	15,278	7,036
Church activities	3c	239,598	52,471	-	292,069	268,210
Governance costs	3d	6,341	-	-	6,341	12,481
Total Resources Used		262,773	52,471	-	315,244	289,545
Net incoming/outgoing resources		(18,708)	30,446	159	11,897	(13,501)
Gross transfers		1,553	(201)	(1,352)	0	(71)
Share Value Adjustments		-	-	-	0	7,651
Net movement in funds	7	(17,155)	30,245	(1,193)	11,897	(5,921)
Balance brought forward		2,684	637,131	9,503	649,318	655,237
Balance carried forward		(14,471)	667,376	8,310	661,215	649,316

NOTE: the Gross Transfers in 2014 relate to year-end adjustments to items entered in the old accounting systems before the transfer to Data Developments on 1st September 2014. These do not balance as £71 was transferred to the PF Trust which is excluded in these accounts.

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE). This is a departure from the Charity (Accounts and Reports) Regulations 2008 that require the use of SORP 2005 although this has now been withdrawn. This is necessary for the financial statements to show a true and fair view.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are an informal gathering of church members.

Funds

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for ordinary purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Incoming resources

Planned giving, collections and donations are recognised when banked. Tax refunds are recognised when received from the HMRC. Grants and legacies are accounted for as soon as the PCC is legally entitled to the amounts due. Dividends and interest are accounted for when received. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan Parish Share is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and beneficed property is not included in the accounts in accordance with s.96 (2) (a) of the Charities Act 1993. Movable church furnishings held by the Rector and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). All expenditure on church furnishings is written off when incurred.

The Parish Centre complex and St. Michael's annexe are included at cost.

Equipment used within the church buildings and complexes are written off on acquisition.

Investments are included at market value at 31 December – see notes 9 to 11 to the financial statements.

Reserves Policy

The PCC does not have a Reserves Policy for unrestricted funds as we are operating a deficit on these funds but does have significant restricted funds in reserve.

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

2. Incoming Resources

a) Regular voluntary income from donors	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	2015	2014
			£	£
Gift Aid & planned giving	104,002	9,482	113,484	107,110
Tax recoverable on Gift Aid	33,555	2,490	36,045	26,280
Loose plate collections	20,559	-	20,559	16,407
	158,116	11,972	170,088	149,797
b) Other voluntary income from donors				
One-off Gift Aid	6,904	5,365	12,269	10,177
Friends of Holy Trinity	251	53,000	53,251	20,000
One-off Grants (see note 8b)	500	-	500	1,000
Legacies	300	11,087	11,387	0
Donations, Appeals, etc	2,442	100	2,542	4,573
EasyFundRaising	249	-	249	0
	10,646	69,552	80,198	35,750
c) Income from church activities				
@Trinity	959	-	959	0
Bookstall sales	1,545	-	1,545	1,046
Breakfast	10,896	-	10,896	9,198
Church hall lettings	39,420	-	39,420	51,550
Coffee shop	3,417	-	3,417	5,344
Fees for weddings and funerals	9,156	-	9,156	9,600
Parish magazine sales	1,389	-	1,389	1,249
	66,782	0	66,782	77,987
d) Activities for generating funds				
Other funds generated	6,952	-	6,952	7,858
Parish magazine advertising	1,057	-	1,057	1,204
	8,009	0	8,009	9,063
e) Income from Investments				
Dividends	495	223	718	336
CBF Dividends & Interest	17	1,329	1,346	1,615
	512	1,552	2,064	1,951
f) Other Income				
Insurance claims	-	-	0	1,496
	0	0	0	1,496
Total Incoming Resources	244,065	83,076	327,141	276,044

NOTES: In 2015 only the Fees received for the PCC are included in the accounts and not the Fees received for other parties which just pass through the PCC bank accounts (see 2c).

In 2014 Breakfast is shown as net and not gross, whereas other activities (such as Coffee Shop) and all activities in 2015 are shown with gross revenue and expenditure.

Income and expenditure have been more accurately coded in 2015 which results in apparent anomalies in changes from 2014 to 2015 (such as Young church Expenses which were generally coded as Support Costs for Services in 2014).

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

3. Resources Used

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
a) Costs of Generating Funds				
Cost of Generating Funds	1,556	-	1,556	1,818
	1,556	-	1,556	1,818
b) Grants (see note 8a)				
Giving to missionary societies	11,170	-	11,170	3,814
Home mission	300	-	300	1,250
Giving-relief & development agencies	3,808	-	3,808	1,972
	15,278	0	15,278	7,036
c) Activities relating to the work of the church				
@Trinity expenses	421	1,776	2,197	0
Assistant staff cost	20,239	31,135	51,374	49,494
Bookstall expenses	488	-	488	596
Breakfast expenses	1,600	-	1,600	0
Church expenses:				
Electricity	3,392	-	3,392	2,396
Gas	10,012	-	10,012	1,874
Insurance	4,028	-	4,028	5,454
Church maintenance	2,041	3,554	5,595	1,924
Coffee shop expenses	1,666	-	1,666	4,051
Discipleship and Training	1,357	125	1,482	0
Hall costs:				
Cleaning	3,605	-	3,605	5,857
Electricity	(287)	-	(287)	3,283
Gas	1,142	-	1,142	2,470
Insurance	-	-	0	406
Maintenance	4,696	-	4,696	6,174
Miscellaneous	952	-	952	860
Repairs	331	8,668	8,999	3,722
Water	1,090	-	1,090	1,061
Magazine expenses	1,997	-	1,997	1,399
Major repairs – installations	251	1,538	1,789	2,346
Major repairs – structures	-	3,022	3,022	2,251
Ministry Parish Share	144,961	-	144,961	141,026
Mission and Training	7,634	6	7,640	5,133
Moveable furnishings	355	-	355	618
Organ & piano tuning	235	-	235	309
Organist salary	4,968	-	4,968	2,463
Parsonage House expenses	1,151	-	1,151	3,041
Prayer	68	-	68	0
Rent expense	1,410	-	1,410	3,525
Support Cost for Church	4,526	-	4,526	8,721
Upkeep of churchyard	3,722	-	3,722	0
Upkeep of services	2,451	2,500	4,951	5,147
Working expenses of clergy	5,376	-	5,376	1,952
Young church expense	3,629	147	3,776	287
Miscellaneous	91	-	91	370
	239,598	52,471	292,069	268,210

NOTE: there are rounding issues up to £4 between the Balance Sheet, the SOFA and the notes.

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

3. Resources Used (continued)

	Unrestricted Funds	Restricted Funds	Total 2015	Total 2014
	£	£	£	£
d) Governance Costs				
Administration	250	-	250	355
Fees expenditure	-	-	0	5,402
Independent examiner's fee	900	-	900	60
Parish office Telephone	1,553	-	1,553	2,025
Photocopying	1,393	-	1,393	2,900
Stationery	2,245	-	2,245	1,739
	6,341	0	6,341	12,481
Total Resources used	262,773	52,471	315,244	289,545

NOTE: In 2015 only the Fees received for the PCC are included in the accounts and not the Fees received for other parties which just pass through the PCC bank accounts (see 3d).

The PCC employed a full time children's and youth worker at a cost in 2015 of £26,892 (2014 was £21,601) and two part time organists at a cost of £4,968 (2014 was £2,463) – there was a vacancy for part of 2014. The PCC also employed a part time Parish Operations Manager until April 2015 at a cost of £3,550 (2014 was £12,255) and a part time Parish Administrator at a cost of £15,344 (2014 was £9,455). During 2014, the PCC switched from employing the services of two cleaners and two key-holders (all part time) to one part-time parish centres assistant from September at a total cost of £8,732 – the 2015 cost was £5,180. No employee received remuneration of more than £60,000. The 2015 costs of employment were all wages and salaries, with the exception £3,116 of Employer NIC costs.

The staff costs for December 2015 were paid in January 2016 and have been accrued in these accounts, though staff costs for December 2014 which were paid in January 2015 also appear in the 2015 accounts. 2015 has therefore 13 months of staff salaries and not 12 as in 2014.

No trustees received any remuneration or benefits from employment with the charity.

No trustees' expenses have been incurred by the charity.

There were no related party transactions during the year.

4. Analysis of Net Assets by Fund

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2015
	£	£	£	£
Fixed assets	-	366,000	8,310	374,310
Current assets	(2,023)	301,376	-	299,353
Current liabilities	(12,448)	-	-	(12,448)
	(14,471)	667,376	8,310	661,215

Fixed assets comprise the original cost of buildings in the Parish Centre complex and St. Michael's Annexe.

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

5. Debtors & Prepayments

	2015 £	2014 £
Tax Receivable on Gift Aid	-	-
Prepayments & accrued income	-	-
	<u>-</u>	<u>-</u>

6. Creditors: Amounts Falling Due Within One Year

	2015 £	2014 £
Creditors and accruals – CDBF for Nov15 Assistant Staff Salaries	3,919	-
Creditors and accruals – CDBF for Dec15 Assistant Staff Salaries	3,976	-
Creditors and accruals – Nick Rowan (expenses)	809	-
Creditors and accruals – Southern Electric (Dec15 invoice)	1,749	-
Creditors and accruals – Woodside Group Ltd (boiler repairs)	1,538	-
Agency Payments – Legacy Rayleigh (£423), CDBF (£135) and St Michael's Obiya (-£100)	458	-
	<u>12,449</u>	<u>-</u>

7. Fund Movements

	Brought forward £	Net movement £	Carried forward £
General	(1,552)	(12,916)	(14,468)
Fabric & Facilities	4,235	(4,235)	0
Total Unrestricted Funds	<u>2,683</u>	<u>(17,151)</u>	<u>(14,468)</u>
Fixed Assets- Tangible assets	366,000	-	366,000
Total Fixed Assets	<u>366,000</u>	<u>-</u>	<u>366,000</u>
Groveswood Growth	2,560	(2,560)	0
Holy Trinity Fabric	117,765	39,203	156,968
Holy Trinity Ministry	128,669	7,482	136,151
Parish Operations Manager	3,781	(3,781)	0
St Michael's Refurbishment	0	5,263	5,263
Youth and Children's Worker	18,357	(15,363)	2,994
Total Restricted Funds	<u>271,132</u>	<u>30,244</u>	<u>301,376</u>
Endowment Funds	<u>9,503</u>	<u>(1,192)</u>	<u>8,310</u>
Total Funds	<u>649,318</u>	<u>11,901</u>	<u>661,219</u>

PAROCHIAL CHURCH COUNCIL OF RAYLEIGH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

8a. Grants made

	2015	2014
	£	£
Alzheimer's Society	-	72
Bar 'n' Bus	1,400	1,300
Bible Society	30	-
BRF (Messy Church)	500	-
CMS	3,350	-
Children's Society	200	200
Crestin Trust	-	60
Church Pastoral Aid Society	2,450	1,200
Design a Doll	108	-
Essex Clergy Charity Corporation	50	150
Hopeworx	800	800
Leprosy Mission	200	200
Olive Tree Centre	-	-
Open Doors	500	-
Pleshey Retreat House	-	500
RC Trust	-	-
St Michaels, Obiya	850	1,100
Samaritans Purse	-	174
Tear Fund	3,750	-
Urban Saints	240	80
Vision to Serve, India	850	800
Ruth Cartwright	-	200
Jane Richards	-	200
Total Grants made	15,278	7,036

2015 Grants made includes £4,150 which covered 2014 when promised grants were not made in oversight.

8b. Grants received

Rochford District Council (for new lawn mower)	-	1,000
Rayleigh Town Council (for bench and signing)	500	-
	500	1,000

9. 432 income shares in the CCLA Investment Fund are held with the income thereon to be used for the maintenance and repair of west window, chancel screen and little window. The value of these shares at 31 December 2015 is £5,847 (2013 - £5,768).

10. 64 income shares in the CCLA Investment Fund are held with the income thereon to be used for fire insurance and repair of chancel. The value of these shares at 31 December 2015 is £866 (2013 - £855).

11. 118 income shares in the CCLA Investment Fund are held with the income thereon used for the fabric of Holy Trinity Church. The value of the shares at 31 December 2015 is £1,597 (2013 - £1,580).

9-11. The PCC has reflected the market value of the shares following guidance from the Diocese of Chelmsford and the Charities Commissioners that Trusts (such as the PCC) may seek permission from the Charities Commissioners to sell shares held under endowment in certain circumstances and use the funds raised for the original purposes of the endowment.