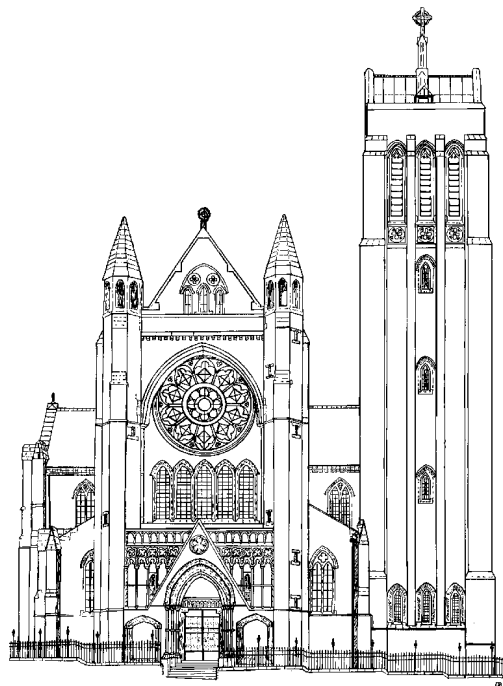


**Parochial Church Council  
of the Ecclesiastical Parish of  
St Alban and St Patrick  
Highgate, Birmingham B12 0YH**

**Registered Charity Number 1169941**



***ANNUAL REPORT & STATEMENT  
OF FINANCIAL ACTIVITIES***

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

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# Annual Report for 2018 of the Parochial Church Council of the Ecclesiastical Parish of St. Alban & St. Patrick, Registered Charity Number 1169941

## Introduction – Responsibilities of the PCC

The Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The parish boundary runs clockwise from the junction of Alcester Street and High Street Deritend along High Street Bordesley, Camp Hill, Old Camp Hill, Stratford Place, Highgate Middleway, Belgrave Middleway, Sherlock Street, Macdonald Street, Rea Street South, Moseley Street and Alcester Street back to High Street Deritend. The PCC is also responsible for proper maintenance of the Parish Church of St. Alban the Martyr, a Grade II\* listed building (ID 1290539) situated on the corner of Conybere Street and Stanhope Street and the adjoining St. Patrick's Room church hall. It is governed by the Parochial Church Councils (Powers) Measure 1956 as amended, the Church Representation Rules in Schedule 3 to the Synodical Government Measure 1969 as amended and the Charity Commission's guidance on public benefit for charities for the advancement of religion.

## Membership of the PCC

Membership of the PCC may be *ex officio*, through election by the Annual Parochial Church Meeting (APCM) or through co-option by the PCC.

The Incumbent or Priest-in-Charge is a member and chairman *ex officio*. Any other clergy, lay workers or readers licensed to the parish would also be members *ex officio*, but there were none in 2017.

Two churchwardens, elected annually at the Vestry Meeting that precedes the APCM, but serving from the Archdeacon's Visitation (held on 21st May in 2018) are *ex officio* members of the PCC.

Deanery Synod members, elected every third year at the APCM to serve for three years, are *ex officio* members of the PCC, as would be any lay members of Diocesan Synod or General Synod who are on the Electoral Roll.

By a resolution of the 2013 APCM, since 2014 up to three members have been elected each year to serve for three years (previously up to four members were elected each year). Three is also the default number under the Church Representation Rules for an electoral roll of between 51 and 100; the roll was 64 at the 2018 APCM. As well as these elected lay members, a PCC of this size is entitled to co-opt two members to serve until the next APCM.

The APCM for 2018 was held on Sunday 8<sup>th</sup> April.

## Members serving on the PCC at any time from 1<sup>st</sup> January 2018 until the date of this report

### **Members serving ex officio:**

*Incumbent:* Fr Dr Gerald Sykes

*Churchwardens (both re-elected, so serving all year):*

Fay Wilson

Christopher Smith

*Deanery Synod members elected at 2017 APCM to serve until 2020:*

Amanda Cadman

Andrew Harvey

Stephen Wycherley

### **Directly elected members:**

*Elected at 2015 APCM to serve to 2018 APCM:*

Janice Davies

Maureen Fellows

Elizabeth Wycherley

*Elected at 2016 APCM to serve to 2019 APCM:*

Rachel Smith

Stephen Wycherley

*Elected at 2017 APCM to serve to 2019 APCM:*

Keith Sutton (replacing Peter Bould, elected in 2016 who resigned with effect from the 2017 APCM)

*Elected at 2017 APCM to serve to 2020 APCM:*

Leona Bramble

Edward Fellows

Peter Marsh

*Elected at 2018 APCM to serve to 2021 APCM:*

Maureen Fellows

Elizabeth Wycherley

Dianne Wainwright

### **Co-opted members:**

None

### **Attending, but not members:**

Former churchwardens Dennis Clark and Mary Goodman and paid part-time Verger Maggie Tucker also attended and spoke at meetings of the PCC, but were not members with the duties and voting rights of charitable trustees.

## Officers 1<sup>st</sup> January 2018 to the date of this report:

**Chair:** Fr Dr Gerald Sykes

**Deputy Chair:** Edward Fellows

**Secretary:** Andrew Harvey

**Electoral Roll Officer:** Rachel Smith.

**Treasurer:** Christopher Smith

## **PCC Meetings**

The PCC held six meetings during 2018, numbered 474 to 479, with an average attendance of 74% of the voting members.

## **PCC Committees:**

### ***Standing Committee***

The PCC is required to have a standing committee of at least five members. This committee can transact PCC business between full meetings, subject to directions from the PCC. The members in 2018 were: Fr Gerry Sykes, Fay Wilson, Christopher Smith, Andrew Harvey, Edward Fellows and until the APCM Stephen Wycherley who had served during the interregnum.

The standing committee met four times in 2018.

### ***Restoration and Maintenance Task Group***

This Task Group has a remit to supervise the work described later in this report, apply for grants to complete the reroofing of the church, plan for regular maintenance and apply for diocesan faculties as necessary for the work. The members in 2018 were: Christopher Smith (Chair), Fay Wilson, Stephen Wycherley, Edward Fellows and Fr Gerry Sykes

### ***Children and Young People Committee***

This group addresses issues to do with the Children's Sunday Club, the Family Mass and appropriate participation of the children in the liturgy. Chaired by Fay Wilson, participants include Leona Bramble, Peter Marsh, Maggie Tucker, Amanda Cadman, local parent Negash Mebrahtu and Fr Gerry Sykes.

## **Other Parochial Bodies:**

Although not committees formally appointed by the PCC, the following groups include members of the PCC and deliver reports to the PCC as appropriate.

### ***St. Alban's Church Printing Unit***

Operated by Edward and Maureen Fellows, and also known as the Litho Unit, this prints our parish magazine and other items for the PCC. It also prints magazines for four other churches and a quarterly magazine. During the year, the Unit contributed £2,000 to the General Fund from its profits, as well as increasing the reserves in the Printing Fund.

### ***Friends of St. Alban's and St. Patrick's***

Chaired by Amanda Cadman, at the end of 2018 the Friends had 50 members with various connections to the parish; (16 on the electoral roll). In 2018 the Friends held a social evening in the church hall; sent newsletters to members; and paid half the cost of a lunch for our Patronal Festival on St. Alban's Day.

The Friends were formed both to keep in touch with old friends and also to raise funds to support the activities and fabric of the church. Members of the Friends' Committee are considering whether it is time for a change in emphasis from fund-raising events to events intended to enable wider participation from the congregation and beyond.

## **PCC Social Responsibilities:**

### ***Safeguarding Children and Vulnerable Adults***

The PCC is committed to promoting a safer church for everyone. In 2015 the PCC adopted an updated policy for the protection of vulnerable adults, in *Protecting All God's Children*: the Child Protection Policy of the Church of England and in January 2019 the Church of England House of Bishops' Promoting a Safer Church safeguarding policy statement and the diocesan Parish Policy for Responding to Domestic Abuse. Fay Wilson is Parish Safeguarding Officer, Peter Marsh Children's Advocate, Dianne Wainwright Vulnerable Adults' Advocate and Rachel Smith Parish DBS Administrator and Identity Verifier.

### ***General Data Protection Regulation (GDPR)***

Under the General Data Protection Regulation (EU) 2016/679 and the UK Data Protection Act 2018, the PCC is a Data Controller, holding and processing personal information about individuals including church members, donors, the Friends, users of the premises, visitors and customers of the Printing Unit.

A Data Protection Notice explaining the kinds of data held, how and why they are processed and for how long some data must be kept is available on the parish website or on application. A consent register of those who have or have not given explicit permission to the PCC to contact them in particular ways for particular purposes has been compiled.

The PCC does not disclose personal data to third parties except when required to do so by law.

The churchwardens act as Data Protection Officers in the absence of a specific appointment.

Both the Diocese of Birmingham and the Vicar are separate Data Controllers from the PCC and responsible for the personal data that they hold.

### ***Risk Management and Insurance***

Because the PCC's gross income is below £250,000 it need not adopt formal risk management strategies. The PCC's insurance through Ecclesiastical Insurance Office plc includes employer's and public liability insurance of £10m and buildings cover of £32.2m.

## **Parish Statistics**

Estimates from the 2011 census show a parish population of about 4,500 of whom 32% said they were Christian, 38% Muslim and 5% declared other religions. 70% were of Minority Ethnic Background; 40% were born outside the UK; 28% had a main language other than English. The parish is the 82nd most deprived in England (out of 12,443).

The Church Electoral Roll at the 2018 APCM had 64 members of whom 12 lived in the parish. Since the 2017 APCM when there were 61 members 4 new members had been added and 1 member had died.

The Worshipping Community – those attending at least monthly – was assessed as 71 in December 2018 (2017, 74; 2016, 69; 2015, 68; 2014, 64; 2013, 57; 2012, 49),

with 5 under 10, 6 aged 11–17, 35 aged 18–69 and 25 aged 70 or over.

### **Church Services**

The pattern of regular weekly services in 2018 was:

- Saturday 5:00 p.m. a simple Mass for families and children in the church hall (St Patrick's Room) using video, slides, sound and light introduced in January as a vigil Mass for Sunday.
- Sunday 10:00 a.m. traditional sung Mass with choir.
- Sunday 6:00 p.m. (at 4:00 p.m. until March) simple evening service with exposition and benediction
- Thursday 12:30 p.m. said Mass.
- Friday during term time services for year groups from the Academy at time to suit the Academy timetable.
- Saturday 9:00 a.m. said Mass (of the day) followed by breakfast.

Average attendance at Mass on normal Sundays was 35 adults and 6 children (2017, 37 adults and 9 children; 2016, 38 adults and 8 children; 2015, 43 adults and 7 children; 2014, 42 adults and 3 children; 2013, 37 adults and 2 children).

The new initiative of a Saturday afternoon Family Mass in the church hall, very different in style to our traditional liturgy, attracted up to 10 adults and up to 11 children (average 5 adults and 5 children).

During 2018 one funeral was held in the church; there were no baptisms, confirmations, weddings, blessings after a civil ceremony or services of thanksgiving after the birth of a child.

### **Church Building and Contents**

Priorities for the PCC following the latest quinquennial inspection, in May 2014, were renewal of the church roof, lowering external ground levels to reduce damp at the east end, and a more effective heating system.

In 2016 the first phase of roof renewal was carried out assisted by a grant of £85k from the Heritage Lottery Fund Listed Places of Worship: Roof Repair Fund. St Patrick's Chapel, the Ambulatory, the Organ Loft and the South Transept were re-roofed. This left the main part of the high-level roof of the nave, chancel and apse, the North transept and the low-level roofs of the North and South Aisles to be renewed.

The ground level at the east end of the church was lowered in 2016/17, without grant aid (other than VAT reclaim under the Listed Places of Worship Grant Scheme) funded by part of the bequest of John Taylor. No progress has been made towards renewal of the heating system.

#### ***Application for an HLF (LPW) Grant***

In May 2017 the PCC began two-stage application to the Heritage Lottery Fund (Listed Places of Worship) grant scheme for up to £250k towards completing the renewal of the church roof. Projects under this scheme must not only secure the physical condition of the

building but also make its heritage available to more and a wider range of people outside religious services.

The project title was "Revealing St Alban's Hidden Heritage" and the application proposed alterations at the west entrance to the church both to allow step-free access through the principal entrance and if practicable to allow a view into the church when it is closed.

In September 2017 the PCC was awarded a first-round pass with a grant of up to £28k towards a Development Phase in which plans would be prepared, permissions obtained, competitive tenders obtained and preferred contractors chosen before submitting a second-round application for the main grant for the proposed work.

#### ***HLF (LPW) Grant Development Phase***

Following permission to start at the end of October a competitive process appointed Richard Lamb of Hook Mason Ltd as project architect ("Lead Professional Advisor") in December 2017. High-level investigation planned for February 2018 was postponed to March because of the weather and faculty applications were submitted to the July meeting of the Diocesan Advisory Committee. A faculty for the roof renewal was granted, but opposition by the Victorian Society to the plans to alter the west end of the church meant that entirely new plans had to be prepared to provide improved access for both wheelchair users and ambulant visitors through the 'cloister' entrance to the north transept, avoiding alteration to any of the Victorian fabric. This and other delays meant that the Development Phase, which was originally due to end by September 2018, was only completed on 13<sup>th</sup> March 2019.

At the time of writing this report the PCC is awaiting the release of the second round application form.

#### ***Floodlights***

The floodlights at the west end and some of the high-level lamps are functional, but the South (Conybere Street) and North sides of the church are not currently floodlit. Installed in 2001 with grant aid from the Millennium Floodlighting Trust, the buried lamps (of an obsolete model using high-pressure sodium lamps) and their cabling need renewal.

#### ***The Church Hall – St Patrick's Room***

During 2018 St Patrick's Room, the church hall, was used for PCC meetings, for Friends' events and for refreshments after services, on Heritage Open Days and in association with eight free concerts or recitals and the visit of Birmingham Bach Society for their Service of Nine Lessons and Carols. The hall is used for fortnightly meeting of the Birmingham Anglo-French Society. The church and hall were also used for music recording sessions.

#### ***Open Days***

In 2018 the church was open to visitors on 8 days in association with the Heritage Open Days and Birmingham Heritage Week (6th-9th and 13th-16th September) receiving 123 visitors (2017 4 days, 63 visitors). A condition of the Heritage Lottery Fund grant that we hope to receive to allow renewal of the

church roof is that the church will be open to visitors for at least forty days in the year, which we plan to achieve by opening the church on two Saturdays a month throughout the year and extra days in summer in addition to the September Heritage Days.

### Concerts and Recitals

In 2018 the church hosted eight free concerts or recitals, six by members of the Royal Birmingham Conservatoire, with a total attendance of 250 and hosted the Birmingham Bach Choir for a ticketed concert (audience of 97) and for their annual service of lessons and carols (congregation of 204).

### Social Initiatives

The United Highgate Food Bank stores dry and tinned food donated or purchased from grants and donations in the South Porch; church members prepare and distribute food bags for about 25 people each week.

In 2018 the PCC provided financial support for free community lunches at Stanhope Hall in the parish through a grant made at the end of 2017. However, the PCC was unable to make a further grant at the end of 2018 due to the significant deficit in the General Fund.

In 2018 the PCC supported the Birmingham Churches Night-Shelter through collections at Christmas services.

### Director of Music and Choir

Graeme Martin continued as Director of Music, joined by John Jenkin FRCO as a voluntary assistant organist. George Nicholls Organ Scholar for the academic year 2017/2018 was reappointed for 2018/2019.

### Sacristy

Fr Gerry has reintroduced wearing the maniple for the celebration of Mass. Some vestments have matching maniples, while others have lost or never had them. Peter Robinson kindly supplied one to match the pink chasuble that he made and some have been purchased second hand, but more are needed.

In conjunction with the "Revealing St Alban's Hidden Heritage" project Fr Enraght's two chasubles, the black Pollock Mass set, and the banners of St Alban, St Patrick and Our Lady are undergoing conservation and repair.

### Financial Review

It is the policy of the PCC to deposit fund balances in the Central Board of Finance Church of England Deposit Fund. The PCC considers it proper to accumulate and retain reserves to provide for future repairs and maintenance of the church and ancillary buildings.

The unrestricted bequests of Joyce Madeley and Olive Peters bequests have been set aside as capital reserves and invested. Because it may be necessary to sell these shares during 2019 to fund the renewal of the roof, they have been valued at the end of 2018 at bid value instead of the higher mid value used for long-term investments.

The PCC considers it proper to make grants from general income to charities and other external bodies in furtherance of the mission of the Church.

Full details of PCC Funds are given in the following financial statements and notes on pages 5 to 16, which follow Financial Reporting Standard 102.

In 2018 the PCC received donations and grants of £44,491 for unrestricted purposes and £31,711 for restricted purposes as well as an unrestricted legacy of £2,000. It met all its financial obligations, including paying £24,396 to the Diocesan Common Fund. There was a net expenditure of £25,688 from the Restricted Funds due to expenditure of £27,131 from the Restoration Fund in planning the renewal of the roof.

4.6% of the expenditure of the PCC was classed as expenditure for fundraising. This was mainly the costs of the printing unit for external work (£6,068 against income of £9,558, a profit of 36% on turnover).

The General Fund had a deficit of £6,351. Normal General Fund income for 2018 was about £350 less than for 2017, while expenditure was about £3,483 more, including legal fees of £1,716 for advice in responding to demands made under GDPR, increased costs for electricity and insurance and the first full year of expenses following an interregnum

The contribution to the Diocesan Common Fund for 2019 will be £26,822 representing half the average cost of a full time clergy post in line with the half post assigned to the parish from Fr Gerry's position as Incumbent and chaplain to Ark St Alban's Academy.

While acknowledging its dependence on voluntary contributions and the need to seek more or increased contributions to avoid a continued General Fund deficit, it is the view of the PCC that at the end of 2018 it remains financially viable as a going concern.

### Available Reserves for Church Restoration

The cost of the delivery phase of the project "Revealing St Alban's Hidden Heritage" is £520k. Of this £222k would come from the HLF (LPW) grant, £86k from VAT refund under the Listed Places of Worship scheme, and £212k must be supplied by other grants, fundraising and PCC reserves. At the date of this report the PCC had a restricted restoration fund of £50k and total unrestricted reserves of £224k besides the general fund. Although this provides sufficient matching funds for the project, about £90k is in the form of investments intended to generate income, which it is undesirable to liquidate and a further £16k of the reserves are needed for other purposes, so we will seek further grants of up to £45k towards the work once we are sure that we will receive the HLF grant and the work will proceed.

### Volunteers

The PCC acknowledges its dependence on volunteers for the running and administration of the church.

Adopted by the PCC 2<sup>nd</sup> April 2019  
and signed on behalf of the PCC by:



Fr Gerald Sykes      Fay Wilson      Christopher Smith  
Vicar                      Churchwarden      Churchwarden

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ALBAN & ST PATRICK  
HIGHGATE BIRMINGHAM**

Registered Charity 1169941

**Financial Statements for the Year Ended 31<sup>st</sup> December 2018**

**Statement of Financial Activities**

|  | Note | Unrestricted Funds |                    | Restricted Funds £ | Endowment Funds £ | Total 2018 £    | Total 2017 £ |
|--|------|--------------------|--------------------|--------------------|-------------------|-----------------|--------------|
|  |      | General Fund £     | Designated Funds £ |                    |                   |                 |              |
| <b>Income &amp; Endowments from:</b>             |      |                    |                    |                    |                   |                 |              |
| Donations  | 2a   | 43,965             | 2,526              | 31,710             | -                 | <b>78,201</b>   | 93,489       |
| Charitable Activities                            | 2b   | 1,310              | 1,059              | 4,478              | -                 | <b>6,848</b>    | 12,922       |
| Other Trading Activities                         | 2c   | -                  | 9,558              | 373                | -                 | <b>9,931</b>    | 10,484       |
| Investments                                      | 2d   | 9                  | 4,772              | 2,153              | -                 | <b>6,934</b>    | 6,317        |
| <b>Total</b>                                     |      | <b>45,284</b>      | <b>17,915</b>      | <b>38,715</b>      | <b>-</b>          | <b>101,914</b>  | 123,213      |
| <b>Expenditure on:</b>                           |      |                    |                    |                    |                   |                 |              |
| Raising Funds                                    | 3a,4 | 72                 | 6,069              | -                  | -                 | <b>6,141</b>    | 7,547        |
| Charitable Activities                            | 3b,4 | 54,216             | 7,384              | 64,402             | -                 | <b>126,002</b>  | 81,467       |
| <b>Total</b>                                     |      | <b>54,288</b>      | <b>13,453</b>      | <b>64,402</b>      | <b>-</b>          | <b>132,143</b>  | 89,014       |
| Net income/(expenditure) before Investment Gains |      | (9,003)            | 4,462              | (25,688)           | -                 | <b>(30,229)</b> | 34,199       |
| Gains/(Losses) on Investment Assets              | 6    | -                  | (456)              | (267)              | (786)             | <b>(1,509)</b>  | 11,580       |
| <b>Net Income/(Expenditure)</b>                  |      | <b>(9,003)</b>     | <b>4,007</b>       | <b>(25,955)</b>    | <b>(786)</b>      | <b>(31,737)</b> | 45,778       |
| Transfers between Funds - in                     | 5    | 3,000              | 402                | -                  | -                 | <b>3,402</b>    | 2,621        |
| Transfers between Funds - out                    | 5    | (347)              | (3,000)            | (55)               | -                 | <b>(3,402)</b>  | (2,621)      |
| <b>Net Transfers between Funds</b>               | 5    | <b>2,653</b>       | <b>(2,598)</b>     | <b>(55)</b>        | <b>-</b>          | <b>-</b>        | -            |
| <b>Net Movement in Funds</b>                     | 9    | <b>(6,351)</b>     | <b>1,409</b>       | <b>(26,009)</b>    | <b>(786)</b>      | <b>(31,737)</b> | 45,778       |
| Total Funds at 1 January                         |      | 12,643             | 223,811            | 126,226            | 52,397            | <b>415,077</b>  | 369,298      |
| <b>Total Funds at 31 December</b>                | 9    | <b>6,292</b>       | <b>225,220</b>     | <b>100,217</b>     | <b>51,611</b>     | <b>383,339</b>  | 415,077      |

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ALBAN & ST PATRICK  
HIGHGATE BIRMINGHAM**  
Registered Charity 1169941

**Financial Statements for the Year Ended 31<sup>st</sup> December 2017**

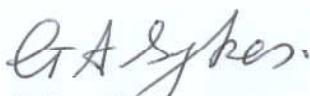
**Balance Sheet at 31<sup>st</sup> December 2017**

|  | Note | 2018<br>£ | 2017<br>£ |
|--|------|-----------|-----------|
| <b>Fixed Assets</b>                            |      |           |           |
| Tangible                                       | 6    | -         | 1,596     |
| Investments                                    | 6    | 159,142   | 160,650   |
|  |      | 159,142   | 162,246   |
| <b>Current Assets</b>                          |      |           |           |
| Debtors  | 7a   | 15,638    | 7,382     |
| Cash   | 7b   | 213,047   | 249,093   |
|  |      | 228,684   | 256,475   |
| <b>Current Liabilities</b>                     |      |           |           |
| Creditors                                      | 8    | (4,487)   | (3,645)   |
| <b>Current Assets less Current Liabilities</b> |      | 224,197   | 252,830   |
| <b>Total Net Assets</b>                        |      | 383,339   | 415,077   |
| <b>Represented by Parish Funds:</b>            |      |           |           |
| Unrestricted - General Fund                    | 9    | 6,292     | 12,643    |
| Unrestricted - Designated Funds                |      | 225,220   | 223,811   |
| Restricted Funds                               |      | 100,217   | 126,226   |
| Endowment Funds                                |      | 51,611    | 52,397    |
| <b>Total Reserves</b>                          |      | 383,339   | 415,077   |


The notes on pages 7 to 16 form part of these financial statements.  
Rounding to the nearest £ sterling for presentation has been carried out after calculation.

The Financial Statements were approved by the Parochial Church Council on 2<sup>nd</sup> April 2019.

Signed by the Vicar and Church Wardens on behalf of the PCC:

  
Fr Gerald Sykes

  
Fay Wilson

  
Christopher A Smith



**Note 1: Principal Accounting Policies*****Basis of Accounting***

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with the current Statement of Recommended Practice (SORP 2015), Accounting and Reporting by Charities and applicable standard FRS 102.

The financial statements have been prepared under the historic cost convention except for investment assets which are included at fair valuation. 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 the main affiliation to another body (there are currently none), nor those that are informal gatherings of church members, nor those of Connected Charities.

The monetary unit of these financial statements is £ Sterling. All calculations have been performed before rounding pence.

***Funds***

*Unrestricted Funds* represent funds of the PCC that are not subject to any restrictions regarding their use and are available for the general purposes of the PCC. The Unrestricted Funds have been divided into the *General Fund*, representing the ordinary income and expenditure of the PCC, and a number of *Designated Funds* that have been set aside by the PCC for particular purposes. Designated Funds could in the future be re-designated by the PCC for any other purpose. *Restricted Funds* have been given to the PCC to be used for particular purposes. *Endowment Funds* have been given to the PCC with the condition that the capital is retained and that only the income from the capital is expended. Such income may be either Unrestricted or Restricted depending on the donor's stipulations.

***Connected Charities***

Charities connected to the PCC are independent trusts that are outside the control of the PCC (although their Trustees may include individual members of the PCC) but which have charitable objects substantially overlapping those of the PCC. They are registered separately with the Charity Commission and are responsible for the publication of their own accounts.

The PCC regularly receives monetary grants from two Connected Charities, namely the Trustees of St Alban's School (a charitable company limited by guarantee; Company Number 7287734, Charity Number 1139434, which also administers the St Patrick's Fund, previously a separate connected charity) and the Aspinall Trust (Charity Number 1061909). The monetary grants received from these Connected Charities are shown as income in the PCC's accounts.

***Income***

All income is included in the Statement of Financial Activities when (i) the PCC is legally entitled to it, (ii) ultimate receipt is probable, and (iii) the amount to be recognised can be quantified with reasonable accuracy. Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. Legacies to the PCC are recognised when the PCC is notified of its legal entitlement and the amount due. Grants are recognised when any precondition to their use by the PCC has been met. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All income is accounted for gross.

***Expenditure***

Expenditure is accounted for gross. Liabilities are recognised as soon as there is a legal or constructive obligation committing the PCC to expend resources. Expenditure is included on an accruals basis and allocated to a specific category under two headings:

***Costs of Raising Funds:***

These are the costs associated with the PCC's fundraising activities such as the work of the Printing Unit for external organisations, fundraising events, and planned giving costs; church hall running costs are not included as St Patrick's Room is used mainly for parish purposes and is not separately metered.

***Charitable Expenditure:***

Charitable expenditure is analysed between *Ministry* and *Mission* expenditure. Ministry expenditure includes the direct costs of running the church such as the Diocesan Common Fund, church building and running costs. Mission expenditure includes mission giving and outreach activities in the community.

Support costs consist of central management, administration, and governance costs such as the independent examiner fees. The costs are allocated directly to the Charitable Expenditure heading, specifically under *Resourcing Ministry* expenditure and *Resourcing Mission* expenditure. Grants and donations made by the PCC are accounted for when awarded by a resolution of the PCC. In 2016 the Diocesan Common Fund was, as usual, paid in full. However, if any part remained unpaid at 31 December then it would be provided for in the accounts as an operational (although not legal) liability.

## **Assets**

### *Consecrated or Benefice Land and Buildings and Moveable Church Furnishings*

Benefice property and consecrated property are excluded from the accounts in accordance with the Charities Act 2011. St Patrick's Room and the associated ancillary rooms are situated on beneficed land and are structurally integrated with the church building. The PCC therefore considers them inalienable property and they are not capitalised in the accounts. Moveable church furnishings held by the churchwardens on special trust of the PCC, which are recorded in the inventory and require a Faculty for disposal, are considered inalienable property and are not capitalised. All expenditure on consecrated and benefice buildings, St Patrick's Rooms and associated ancillary rooms, and church furnishings are written off as expenditure in the Statement of Financial Activities.

### *Other Fixtures, Fittings, and Equipment*

A Canon laser printer system that prints, folds and staples booklets directly from the layout computer, purchased by the Printing Unit in 2015 for £6,384, was capitalised and is being depreciated linearly over four years. Individual items of equipment with a purchase price of £5,000 or less are written off when acquired.

### *Investments*

Shares in the CBF Investment Funds and Property Funds are valued yearly at 31st December. Normally the Mid Market Value quoted by the CBF is used, which as the mid value between the bid and offer prices is a fair valuation of shares held for the long term. However, it is possible that in 2019 the PCC will need to sell some or all of the CBF shares belonging to the Olive Peters and Joyce Madeley Funds (both unrestricted, designated funds) to provide part of matching funding for a grant that the PCC hopes to receive from the Heritage Lottery Fund to allow the renewal of the main part of the church roof. Because of the possibility of the liquidation of these fixed assets within the next year they have instead been valued at the lower CBF Bid Market Value at 1st December 2018, which is the value that would have been achieved if the shares had been sold at that date. However, when and if these shares are sold the value will depend on the bid price at that time, which may be lower or higher.

### *Current Assets*

Debtors which are receivable within one year, and Creditors which are payable within one year, and which do not constitute a financing transaction are measured at the transaction price. All stocks of consummable materials, such as wine, wafers, candles, printing unit materials, guidebooks, souvenirs, and foodbank items are written off at the time of purchase.

### *Financial Instruments*

The PCC has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments" of FRS 102 in full to all of its financial instruments.

**Note 2: Income**

|                                    | 2018               |               |                     | 2017               |               |                     | Total<br>2017 |                |
|------------------------------------|--------------------|---------------|---------------------|--------------------|---------------|---------------------|---------------|----------------|
|                                    | Unrestricted Funds |               | Restricted<br>Funds | Unrestricted Funds |               | Restricted<br>Funds |               |                |
|                                    | General            | Designated    |                     | General            | Designated    |                     |               |                |
| <b>2a Donations</b>                |                    |               |                     |                    |               |                     |               |                |
| Planned Giving [1]                 | 15,120             | -             | 718                 | 15,838             | 18,266        | -                   | 618           | 18,884         |
| Gift Day [2]                       | 7,230              | -             | 250                 | 7,480              | 7,365         | -                   | 180           | 7,545          |
| Collections [3]                    | 3,383              | -             | 1,028               | 4,411              | 2,550         | -                   | 1,837         | 4,386          |
| Friends' Subscriptions             | -                  | -             | 321                 | 321                | -             | -                   | 64            | 64             |
| Sundry Donations                   | 2,697              | -             | 3,308               | 6,005              | 307           | -                   | 2,587         | 2,889          |
| Gift Aid Tax Recoverable           | 7,035              | -             | 1,194               | 8,229              | 6,949         | -                   | 994           | 7,943          |
| Grants Received by the PCC [4]     | 8,500              | 526           | 24,892              | 33,918             | 8,000         | 272                 | 33,500        | 41,772         |
| Legacies Received by the PCC [5]   | -                  | 2,000         | -                   | 2,000              | -             | 10,000              | -             | 10,000         |
|                                    | <b>43,965</b>      | <b>2,526</b>  | <b>31,710</b>       | <b>78,201</b>      | <b>43,437</b> | <b>10,272</b>       | <b>39,779</b> | <b>93,484</b>  |
| <b>2b Charitable Activities</b>    |                    |               |                     |                    |               |                     |               |                |
| Fees Received by the PCC           | 146                | -             | -                   | 146                | 377           | -                   | -             | 377            |
| Magazine Sales                     | 247                | -             | -                   | 247                | 241           | -                   | -             | 241            |
| Shrine Candle Boxes                | -                  | -             | 156                 | 156                | -             | -                   | 137           | 137            |
| Refreshments after Services        | -                  | 729           | -                   | 729                | -             | 759                 | -             | 759            |
| Church Meals and Outings           | -                  | 330           | 1,637               | 1,967              | -             | 470                 | 1,918         | 2,388          |
| Church & Hall Lettings             | 913                | -             | 50                  | 963                | 1,570         | -                   | -             | 1,570          |
| Phone/Copier/Literature Receipts   | 5                  | -             | -                   | 5                  | 1             | -                   | -             | 1              |
| Insurance Claims etc. [6]          | -                  | -             | 2,636               | 2,636              | 7,450         | -                   | -             | 7,450          |
|                                    | <b>1,310</b>       | <b>1,059</b>  | <b>4,478</b>        | <b>6,848</b>       | <b>9,638</b>  | <b>1,229</b>        | <b>2,055</b>  | <b>12,922</b>  |
| <b>2c Other Trading Activities</b> |                    |               |                     |                    |               |                     |               |                |
| Fundraising Events                 | -                  | -             | 191                 | 191                | -             | 280                 | 202           | 482            |
| Sale of Souvenirs etc.             | -                  | -             | 52                  | 52                 | -             | -                   | 78            | 78             |
| Sale of Donated Goods              | -                  | -             | 130                 | 130                | -             | -                   | 125           | 125            |
| St Alban's Printing Unit           | -                  | 9,558         | -                   | 9,558              | -             | 9,799               | -             | 9,799          |
|                                    | -                  | <b>9,558</b>  | <b>373</b>          | <b>9,931</b>       | -             | <b>10,079</b>       | <b>405</b>    | <b>10,484</b>  |
| <b>2d Investments</b>              |                    |               |                     |                    |               |                     |               |                |
| CBF Investment Fund Dividends      | -                  | 2,199         | 1,888               | 4,088              | -             | 2,153               | 1,848         | 4,001          |
| CBF Property Fund Dividends        | -                  | 2,040         | -                   | 2,040              | -             | 2,040               | -             | 2,040          |
| Deposit Fund Interest              | -                  | 532           | 264                 | 796                | -             | 227                 | 40            | 267            |
| Other Interest Received            | 9                  | -             | 1                   | 10                 | 8             | -                   | 1             | 8              |
|                                    | <b>9</b>           | <b>4,772</b>  | <b>2,153</b>        | <b>6,934</b>       | <b>8</b>      | <b>4,845</b>        | <b>1,890</b>  | <b>6,317</b>   |
| <b>Total Income</b>                | <b>45,284</b>      | <b>17,915</b> | <b>38,715</b>       | <b>101,914</b>     | <b>53,083</b> | <b>26,425</b>       | <b>44,129</b> | <b>123,208</b> |

[1] Restricted Planned Giving income relates to donations to the Foodbank

[2] Lammas offering (Sanctuary Fund) shown as Gift Day (restricted)

[3] Collections includes both general and special collections, both gift aided and otherwise

[4] Grants received from Trustees of St Albans School (2018: £2,000 General, £1,500 Foodbank; 2017: £2,000 General, £1,000 Foodbank );

St Patrick's Fund (2018: £2,000 General; 2017: £2,000 General, £12,000 Restoration Fund for roof renewal);

Aspinall Trust (2018: £4,500 Insurance <General>, £4,000 Director of Music, £600 Music Development, £400 Youth Ministry,

£1,000 Organ Scholar, £500 Church Heating for Academy Use; 2017: £4,000 Insurance <General>, £3,500 Director of Music,

£500 Music Development, £1,000 New Youth Ministry, £1,500 Restoration Fund);

HLF Listed Places of Worship (England) (2018: £11,200; 2017: £14,000 development phase grant for planning roof renewal, etc.);

Listed Places of Worship Grant Scheme 2018: £5,691.63 Restoration, £525.94 Taylor; 2017: £272.45 Taylor VAT refund re building work etc.)

[5] Unrestricted bequests received from the estates of Peter Baird in 2018 and Barry Selwood in 2017, both designated for roof renewal etc.

[6] Claim in 2017 for repair of damage to the organ by rain water in 2016

**Note 3: Expenditure**

|                                     | 2018               |               |               |                | 2017               |               |               |               |
|-------------------------------------|--------------------|---------------|---------------|----------------|--------------------|---------------|---------------|---------------|
|                                     | Unrestricted Funds |               | Restricted    | Total          | Unrestricted Funds |               | Restricted    | Total         |
|                                     | General            | Designated    | Funds         |                | 2018               | General       | Designated    |               |
| <b>3a Raising Funds</b>             |                    |               |               |                |                    |               |               |               |
| Printing Unit Costs (External Work) | -                  | 6,069         | -             | <b>6,069</b>   | -                  | 6,780         | -             | 6,780         |
| Planned Giving & GA Envelopes       | 72                 | -             | -             | <b>72</b>      | 127                | -             | -             | 127           |
| Fundraising Event Costs             | -                  | -             | -             | -              | -                  | 593           | 47            | 640           |
| <b>Total Raising Funds</b>          | <b>72</b>          | <b>6,069</b>  | <b>-</b>      | <b>6,141</b>   | <b>127</b>         | <b>7,373</b>  | <b>47</b>     | <b>7,547</b>  |
| <b>3b Charitable Expenditure</b>    |                    |               |               |                |                    |               |               |               |
| <b>Resourcing Ministry</b>          |                    |               |               |                |                    |               |               |               |
| Diocesan Common Fund                | 24,396             | -             | -             | <b>24,396</b>  | 24,072             | -             | -             | 24,072        |
| Parish Priest Expenses              | 1,554              | -             | -             | <b>1,554</b>   | 540                | -             | -             | 540           |
| Assistant Staff Costs               | -                  | -             | -             | -              | 32                 | -             | -             | 32            |
| Church Running Expenses             | 17,405             | 1,612         | 500           | <b>19,517</b>  | 16,379             | 1,457         | -             | 17,837        |
| Church Maintenance [1]              | 336                | 1,758         | 50            | <b>2,144</b>   | 254                | 2,598         | -             | 2,853         |
| Upkeep of Services                  | 611                | -             | 987           | <b>1,598</b>   | 652                | -             | 1,400         | 2,051         |
| Upkeep of Church Garden             | 1,030              | -             | -             | <b>1,030</b>   | 562                | -             | 658           | 1,220         |
| Magazine & Bookstall Costs          | 57                 | -             | -             | <b>57</b>      | 61                 | -             | -             | 61            |
| Printing Unit Costs (PCC work)      | -                  | 255           | -             | <b>255</b>     | -                  | 416           | -             | 416           |
| Sunday School/Parish Training       | -                  | -             | -             | -              | -                  | -             | -             | -             |
| Foodbank                            | -                  | -             | 2,372         | <b>2,372</b>   | -                  | -             | 2,606         | 2,606         |
| Youth Ministry [1]                  | -                  | -             | 647           | <b>647</b>     | -                  | -             | -             | -             |
| Parish Relief                       | -                  | -             | -             | -              | -                  | -             | 50            | 50            |
| Community Enterprise Scheme         | -                  | -             | -             | -              | -                  | -             | -             | -             |
| Church Heritage Projects [2]        | 59                 | -             | 6,495         | <b>6,554</b>   | 14                 | -             | -             | 14            |
| Ecumenical Projects                 | -                  | -             | -             | -              | 15                 | -             | -             | 15            |
| Church Hall Running Costs           | 1,482              | 266           | -             | <b>1,748</b>   | 620                | 376           | 376           | 1,372         |
| Verger                              | 1,920              | -             | -             | <b>1,920</b>   | 1,920              | -             | -             | 1,920         |
| Major Repairs to Church [3]         | -                  | 3,090         | 40,779        | <b>43,869</b>  | 7,550              | 1,049         | 840           | 9,439         |
| Director of Music & Music Costs     | 1,054              | -             | 7,255         | <b>8,309</b>   | 1,567              | -             | 5,244         | 6,811         |
| Church Meals & Outings [4]          | 134                | 404           | 3,839         | <b>4,377</b>   | 300                | 560           | 3,497         | 4,357         |
| Support Costs for Ministry [5]      | 2,794              | -             | 116           | <b>2,910</b>   | 934                | -             | -             | 934           |
| <b>Total Resourcing Ministry</b>    | <b>52,832</b>      | <b>7,384</b>  | <b>63,040</b> | <b>123,257</b> | <b>55,473</b>      | <b>6,456</b>  | <b>14,672</b> | <b>76,601</b> |
| <b>Resourcing Mission</b>           |                    |               |               |                |                    |               |               |               |
| Parish Youth Work                   | -                  | -             | 978           | <b>978</b>     | -                  | -             | 1,167         | 1,167         |
| Overseas Missions & Church Soc      | 650                | -             | 16            | <b>666</b>     | 650                | -             | 647           | 1,297         |
| Overseas Relief & Development       | 650                | -             | -             | <b>650</b>     | 650                | -             | -             | 650           |
| Home Church Societies               | 10                 | -             | -             | <b>10</b>      | 10                 | -             | -             | 10            |
| Home Relief: Bham Night Shelter     | -                  | -             | 304           | <b>304</b>     | -                  | -             | 249           | 249           |
| Secular Charities (Home & O'seas)   | -                  | -             | 62            | <b>62</b>      | 650                | -             | 149           | 799           |
| Home Secular Relief                 | -                  | -             | -             | -              | 650                | -             | -             | 650           |
| Support Costs for Mission [5]       | 73                 | -             | 3             | <b>76</b>      | 45                 | -             | -             | 45            |
| <b>Total Resourcing Mission</b>     | <b>1,383</b>       | <b>-</b>      | <b>1,362</b>  | <b>2,745</b>   | <b>2,655</b>       | <b>-</b>      | <b>2,212</b>  | <b>4,866</b>  |
| <b>Total Charitable Expenditure</b> | <b>54,216</b>      | <b>7,384</b>  | <b>64,402</b> | <b>126,002</b> | <b>58,128</b>      | <b>6,456</b>  | <b>16,883</b> | <b>81,467</b> |
| <b>Total Expenditure</b>            | <b>54,288</b>      | <b>13,453</b> | <b>64,402</b> | <b>132,143</b> | <b>58,255</b>      | <b>13,829</b> | <b>16,930</b> | <b>89,014</b> |

[1] Expenditure relating to Sunday Club and Family Multimedia Mass

[2] Includes £6,465 prof. fees for Accessibility Report and Audience Research, Heritage Activity &amp; Communication planning for HLF application

[3] 2018: £35,377 HLF Project Development Phase building investigations and preparation of plans &amp; schedules of work, £2,640 repairs to old

damage to kitchen roof & kitchen lobby skylight (old damage), £3,900 new lead theft from church hall roof replaced with non-lead material (£2,336 insurance), £1992 final retention for east end ground lowering work (and associated professional fees);

2017: £7,500 organ repair (Insurance £7,400), £840 altering flute stops, £1,050 s. aisle roof storm repairs (Insurance £50), £49 architect fees

[4] Includes Walsingham Pilgrimage and catering for Patronal Festival both years; 2017 also catering for Institution of Vicar

[5] Support costs allocated to *Resourcing Ministry* and *Resourcing Mission* (see Note 4: Analysis of Expenditure)

## Note 4: Analysis of Expenditure

### 4a: Analysis of Expenditure: 2018

|                              | Activities Directly Undertaken | Grant/Donation Funding of Activities | Support Costs [1] | TOTAL 2018     |
|------------------------------|--------------------------------|--------------------------------------|-------------------|----------------|
| <b>Raising Funds</b>         | 6,141                          | -                                    | -                 | 6,141          |
| <b>Charitable Activities</b> |                                |                                      |                   |                |
| Resourcing Ministry          | 120,347                        | -                                    | 2,910             | 123,257        |
| Resourcing Mission           | -                              | 2,669                                | 76                | 2,745          |
| <b>Total 2018</b>            | <b>126,488</b>                 | <b>2,669</b>                         | <b>2,985</b>      | <b>132,143</b> |

[1] Support Costs (as set out in 4c below) have been allocated to Resourcing Ministry and Resourcing Mission expenditures in proportion to their expenditure values

### 4b: Analysis of Expenditure: 2017

|                              | Activities Directly Undertaken | Grant/Donation Funding of Activities | Support Costs [1] | TOTAL 2017    |
|------------------------------|--------------------------------|--------------------------------------|-------------------|---------------|
| <b>Raising Funds</b>         | 7,547                          | -                                    | -                 | 7,547         |
| <b>Charitable Activities</b> |                                |                                      |                   |               |
| Resourcing Ministry          | 75,667                         | -                                    | 934               | 76,601        |
| Resourcing Mission           | -                              | 4,822                                | 45                | 4,866         |
| <b>Total 2017</b>            | <b>83,214</b>                  | <b>4,822</b>                         | <b>979</b>        | <b>89,014</b> |

[1] Support Costs allocated to Resourcing Ministry and Mission in proportion to expenditure

### 4c: Analysis of Support Costs

|                                       | 2018               |            |            | 2017               |            |            |
|---------------------------------------|--------------------|------------|------------|--------------------|------------|------------|
|                                       | Unrestricted Funds |            | Restricted | Unrestricted Funds |            | Restricted |
|                                       | General            | Designated | Funds      | General            | Designated | Funds      |
| Office Costs (Post, Phone, Software)  | 756                | -          | 118        | 554                | -          | -          |
| Examination & Publication of Accounts | 365                | -          | -          | 365                | -          | -          |
| Legal Costs                           | 1,716              | -          | -          | -                  | -          | -          |
| Bank Charges                          | 30                 | -          | -          | 60                 | -          | -          |
|                                       | <b>2,867</b>       | <b>-</b>   | <b>118</b> | <b>979</b>         | <b>-</b>   | <b>-</b>   |

## Note 5: Transfers Between Funds

|  | General Fund | Designated Funds | Restricted Funds | Endowm't Funds | Total          | 2018 |
|--|--------------|------------------|------------------|----------------|----------------|------|
| Printing Fund surplus to General Fund            | 2,000        | (2,000)          | -                | -              | -              | -    |
| General Fund to Printing Fund for PCC printing   | (347)        | 347              | -                | -              | -              | -    |
| Friends Fund to Printing Fund for printing cards | -            | 33               | (33)             | -              | -              | -    |
| Music Fund to Printing Fund for printing music   | -            | 22               | (22)             | -              | -              | -    |
| Maintenance Fund surplus to General Fund         | 1,000        | (1,000)          | -                | -              | -              | -    |
| <b>Total Transfers into Funds</b>                | <b>3,000</b> | <b>402</b>       | <b>-</b>         | <b>-</b>       | <b>3,402</b>   |      |
| <b>Total Transfers out of Funds</b>              | <b>(347)</b> | <b>(3,000)</b>   | <b>(55)</b>      | <b>-</b>       | <b>(3,402)</b> |      |
| <b>Net Transfer In/(Out)</b>                     | <b>2,653</b> | <b>(2,598)</b>   | <b>(55)</b>      | <b>-</b>       | <b>-</b>       |      |

**Note 6: Fixed Assets**

| <b>Tangible Fixed Assets</b> [1]       | <b>Net Book Value</b><br><b>01/01/18</b> | <b>Additions</b>            | <b>Charge for the Year</b> | <b>Net Book Value</b><br><b>31/12/18</b> |
|--|--|-----------------------------|----------------------------|--|
| Canon Printer System (Printing Fund)   | 1,596                                    | -                           | (1,596)                    | -  |
|  | <u>1,596</u>                             | <u>-</u>                    | <u>(1,596)</u>             | <u>-</u>                                 |
|  | <b>Value</b><br><b>01/01/18</b>          | <b>Change in Market Val</b> |                            | <b>Value</b><br><b>31/12/18</b>          |
| <b>Investment Assets</b>               |  |                             |                            |  |
| J Madeley Bequest (Designated Fund)    | 37,343                                   | 467                         | [2]                        | 37,810                                   |
| Olive Peters Bequest (Designated Fund) | 53,098                                   | (922)                       | [3]                        | 52,175                                   |
| W Box Music Fund (Restricted)          | 17,813                                   | (267)                       | [4]                        | 17,546                                   |
| M Goodman Memorial Fund (Endm't)       | 13,247                                   | (199)                       | [4]                        | 13,048                                   |
| Henry Lee Sanctuary Fund (Endm't)      | 39,150                                   | (587)                       | [4]                        | 38,563                                   |
|  | <u>160,650</u>                           | <u>(1,509)</u>              |                            | <u>159,142</u>                           |

[1] The PCC has no freehold land or buildings; the St Patrick's Room building is on inalienable Benefice Land and is not capitalised

[2] Based on **bid value** of 137.68 pence per CBF Property Fund Income Share at 31/12/2018 - asset may be sold in 2019 for roof renewal

[3] Based on **bid value** of 1,610.96 pence per CBF Investment Fund Income Share at 31/12/2018 - asset may be sold in 2019 for roof renewal

[4] Based on **mid (net asset) value** of 1,614.86 pence per CBF Investment Fund Income Share at 31/12/2018 - long-term and endowment assets

**Note 7: Current Assets**

| <b>7a Debtors at 31/12/2018</b>      | General Fund | Designated Funds | Restricted Funds | Total 2018     |
|--------------------------------------|--------------|------------------|------------------|----------------|
| Gift Aid Income Tax Reclaimable [1]  | 5,010        | -                | 1,177            | 6,187          |
| LPOW scheme VAT Reclaimable          | -            | 526              | 5,692            | 6,218          |
| Pre-Payments for Services [2]        | 1,110        | -                | -                | 1,110          |
| Donations promised re 2018           | 1,000        | -                | 250              | 1,250          |
| Hall Hire & Printing Unit Customers  | 45           | 813              | -                | 858            |
| Interest due (Sanctuary Fund CBF)    | -            | -                | 8                | 8              |
| Sundry Debtors                       | 8            | -                | -                | 8              |
|                                      | <u>7,173</u> | <u>1,338</u>     | <u>7,126</u>     | <u>15,638</u>  |
|                                      | General Fund | Designated Funds | Restricted Funds | Total 2018     |
| <b>7b Cash in Bank at 31/12/2018</b> |              |                  |                  |                |
| Cash in Hand                         | -            | 290              | -                | 290            |
| Current Bank Accounts                | 1,417        | 30,030           | 26,260           | 57,706         |
| CBF Deposit Accounts                 | -            | 104,425          | 50,625           | 155,050        |
|                                      | <u>1,417</u> | <u>134,745</u>   | <u>76,885</u>    | <u>213,047</u> |

[1] Income Tax to be reclaimed from 06/04/2018 to 31/12/2018 covered by Gift Aid and Gift Aid Small Donations Schemes

[2] Pre-payment for monitored alarm system to 30/09/2019

**Note 8: Creditors**

| <b>Note 8: Creditors</b>            | General Fund | Designated Funds | Restricted Funds | Total 2018   |
|-------------------------------------|--------------|------------------|------------------|--------------|
| Accruals for Goods & Services [1]   | 2,020        | -                | -                | 2,020        |
| Printing Unit Q4 Canon page charge  | -            | 849              | -                | 849          |
| Deferred income (2019 fees prepaid) | 278          | -                | -                | 278          |
| Fees due to diocese (2019 prepaid)  | 437          | -                | -                | 437          |
| Due to External Charities [2]       | -            | -                | 904              | 904          |
|                                     | <u>2,735</u> | <u>849</u>       | <u>904</u>       | <u>4,487</u> |

[1] Costs for 2018 not paid until 2019: Gas £1,199, Electricity £515, Vicar's Expenses £249, Magazine Postage £57

[2] Nagaland Hospital £522, Thrive Together (Xmas shelter) £209, Children's Society £96, MSF £62, St Thomas College Karachi £15

|                                |     | Balance at<br>01/01/18 | Income                | Expenditure           | Transfers<br>(net) | Capital<br>Movement   | Balance at<br>31/12/18 |
|--------------------------------|-----|------------------------|-----------------------|-----------------------|--------------------|-----------------------|------------------------|
| <b>Endowment Funds</b>         |     |                        |                       |                       |                    |                       |                        |
| M Goodman Memorial Fund        |     | 13,247                 | -                     | -                     | -                  | (199)                 | 13,048                 |
| H Lee Sanctuary Reserve Fund   |     | 39,150                 | -                     | -                     | -                  | (587)                 | 38,563                 |
| <i>Total Endowments</i>        |     | <u>52,397</u>          | -                     | -                     | -                  | <u>(786)</u>          | <u>51,611</u>          |
| <b>Restricted Funds</b>        |     |                        |                       |                       |                    |                       |                        |
| Birthday Book Fund             |     | 5,863                  | 281                   | 50                    | -                  | -                     | 6,094                  |
| Charities Fund                 |     | 99                     | 283                   | 382                   | -                  | -                     | -                      |
| Choir Fund                     |     | 399                    | 625                   | 384                   | -                  | -                     | 640                    |
| Church Urban Fund              |     | 200                    | -                     | -                     | -                  | -                     | 200                    |
| Director of Music Fund         |     | -                      | 4,000                 | 4,000                 | -                  | -                     | -                      |
| Foodbank                       |     | 1,312                  | 2,673                 | 2,372                 | -                  | -                     | 1,612                  |
| Flower Fund                    |     | -                      | 232                   | 232                   | -                  | -                     | -                      |
| Floodlight Fund                |     | -                      | 250                   | -                     | -                  | -                     | 250                    |
| Friends Fund                   |     | 2,004                  | 698                   | 281                   | (33)               | -                     | 2,388                  |
| Insurance Claims               |     | -                      | 2,386                 | 2,386                 | -                  | -                     | -                      |
| Lecture Fund                   |     | 67                     | -                     | -                     | -                  | -                     | 67                     |
| Music Development Fund         |     | 495                    | 850                   | 1,280                 | (22)               | -                     | 43                     |
| Organ Fund                     |     | 5,434                  | 165                   | -                     | -                  | -                     | 5,599                  |
| Organ Scholarship Fund         |     | 666                    | 1,000                 | 1,000                 | -                  | -                     | 666                    |
| Restoration Appeal Fund        | [1] | 78,934                 | 17,807                | 44,938                | -                  | -                     | 51,803                 |
| Sanctuary Fund                 |     | 9,787                  | 1,726                 | 579                   | -                  | -                     | 10,934                 |
| Vicar's Discretionary Fund     |     | 53                     | -                     | -                     | -                  | -                     | 53                     |
| Walsingham Pilgrimage Fund     |     | 12                     | 4,121                 | 3,676                 | -                  | -                     | 457                    |
| W Box Choral Music             |     | 17,813                 | 591                   | 591                   | -                  | (267)                 | 17,546                 |
| Youth Work Fund                | [2] | 1,667                  | 400                   | 1,625                 | -                  | -                     | 442                    |
| Miscellaneous Restricted Funds |     | 1,422                  | 626                   | 626                   | -                  | -                     | 1,422                  |
| <i>Total Restricted Funds</i>  |     | <u>126,226</u>         | <u>38,715</u>         | <u>64,402</u>         | <u>(55)</u>        | <u>(267)</u>          | <u>100,217</u>         |
| <b>Designated Funds</b>        |     |                        |                       |                       |                    |                       |                        |
| Miscellaneous Bequests Fund    | [3] | 18,321                 | 2,041                 | -                     | -                  | -                     | 20,362                 |
| J Madeley Bequest Fund         |     | 37,343                 | -                     | -                     | -                  | 467                   | 37,810                 |
| Maintenance Fund               | [4] | 3,930                  | 4,268                 | 3,070                 | (1,000)            | -                     | 4,128                  |
| O Peters Bequest Fund          |     | 53,098                 | -                     | -                     | -                  | (922)                 | 52,175                 |
| Printing Fund                  |     | 27,385                 | 9,625                 | 6,324                 | (1,598)            | -                     | 29,088                 |
| Refreshment Fund               |     | 2,027                  | 1,059                 | 669                   | -                  | -                     | 2,417                  |
| J Gardner Bequest Fund         |     | 58,258                 | 290                   | -                     | -                  | -                     | 58,548                 |
| J Taylor Bequest Fund          |     | 23,449                 | 633                   | 3,390                 | -                  | -                     | 20,691                 |
| <b>Total Designated Funds</b>  |     | <u>223,811</u>         | <u>17,915</u>         | <u>13,453</u>         | <u>(2,598)</u>     | <u>(456)</u>          | <u>225,220</u>         |
| <b>General Fund</b>            |     | <u>12,643</u>          | <u>45,284</u>         | <u>54,288</u>         | <u>2,653</u>       | <u>-</u>              | <u>6,292</u>           |
| <b>TOTAL FUNDS</b>             |     | <u><u>415,077</u></u>  | <u><u>101,914</u></u> | <u><u>132,143</u></u> | <u><u>-</u></u>    | <u><u>(1,509)</u></u> | <u><u>383,339</u></u>  |

[1] Income includes £11,200 Development Phase grant from a HLF and £5,692 from LPOW VAT scheme, collections, donations, sales and interest; Expenditure £2,640 Kitchen roof and £1,564 Hall roof, remainder HLF Development Phase investigations, reports, plans etc.

[2] Starting Balance £667 for youth work at Stanhope Hall and £1,000 church youth ministry; Income £400 Aspinall Trust church youth ministry; Expenditure £667 to Highgate Community Support Ltd (Stanhope Hall) and £958 church youth ministry; Year End £442 for church youth ministry

[3] Income: new £2,000 bequest from Peter Baird and interest.

[4] Income from M Goodman Memorial Fund Endowment and invested reserves J Madeley and O Peters Bequests.

**Note 10: Analysis of Net Assets by Fund Type**

|  | Unrestricted |            | Restricted<br>Funds | Endowment<br>Funds | Total<br>2018 | Total<br>2017 |
|--|--------------|------------|---------------------|--------------------|---------------|---------------|
|  | General      | Designated |                     |                    |               |               |
| Fixed Assets - Tangible                    | -            | -          | -                   | -                  | -             | 1,596         |
| Fixed Assets - Investment                  |              | 89,985     | 17,546              | 51,611             | 159,142       | 160,650       |
| Current Assets - Cash (Bank & CBF deposit) | 1,417        | 134,745    | 76,885              | -                  | 213,047       | 249,093       |
| Current Assets - Debtors                   | 7,173        | 1,338      | 7,126               | -                  | 15,638        | 7,382         |
| Current Liabilities                        | (2,298)      | (849)      | (1,341)             | -                  | (4,487)       | (3,645)       |
| Assets less Current Liabilities            | 6,292        | 225,220    | 100,217             | 51,611             | 383,339       | 415,077       |
| Long-Term Liabilities                      | -            | -          | -                   | -                  | -             | -             |
| Net Assets                                 | 6,292        | 225,220    | 100,217             | 51,611             | 383,339       | 415,077       |

**Note 11: Payments to PCC Members**

No member of the PCC received remuneration or expenses other than the re-imbursment of expenditure or travel costs on behalf of the PCC.

**Note 12: Staff Costs**

|                       | 2018         | 2017         |
|-----------------------|--------------|--------------|
| Wages & Salaries      | 3,060        | 1,920        |
| Social Security Costs | -            | -            |
| Pension Contributions | -            | -            |
|                       | <u>3,060</u> | <u>1,920</u> |

During 2018 the PCC employed a Verger and Cleaner for the Church Hall (in 2017 only a Verger). No payments were large enough to attract either social security or employer pension costs. All other services received by the PCC were paid for via service contracts with the respective suppliers. The Organ Scholar received a grant of £1,000 to further his musical education.



**General Fund** : unrestricted and undesignated monies which may use for any purpose

**Designated Funds**

**Miscellaneous Bequests** : balance of unrestricted bequests set aside to be used at a future date

**Joyce Madeley Bequest** : unrestricted bequest retained as capital; income used for maintenance

**Maintenance** : monies set aside for maintenance and minor repairs; receives income from Mary Goodman Memorial Fund and Olive Peters and Joyce Madeley Bequest Funds

**Olive Peters Bequest** : unrestricted bequest from Olive Peters plus other smaller unrestricted bequests retained as capital; income used for maintenance

**Printing Fund** : monies retained by the St Albans Printing Unit from its income to provide for the purchase of equipment

**Refreshment** : retained surplus from providing tea, coffee etc. after services

**J Gardner Bequest** : unrestricted bequest designated to be used to improve the heating of the church

**JFC Taylor Bequest** : unrestricted bequest designated for church restoration

**Restricted Funds**

**Birthday Book** : birthday donations to be used for purchase of sanctuary items etc.

**Charities** : monies collected (on an annual basis) to give to external charitable causes

**Choir** : monies given for the purchase of choir vestments etc.

**Church Urban** : monies given by the Church Urban Fund for the Near Neighbours project

**Community** : community enterprise projects; grant from Keble College for a community cafe at Highgate Baptist Church

**Director of Music** : monies given to support the post of Director of Music

**Flower** : monies given to provide flowers for the church

**Floodlight** : money for replacement of church floodlights

**Foodbank** : monies given to provide for a foodbank run from the church

**Friends** : monies raised by the Friends of St Alban & St Patrick used to support projects in or associated with the church

**Garden** : monies given to maintain the church grounds

**Lecture** : monies raised to provide public lectures on theology and church history etc.

**Music Development** : monies given to support the development of music in within the church

**Organ** : monies given for the restoration, maintenance and enhancement of the church organ

**Organ Scholarship** : monies given to pay, or otherwise to be used for the benefit of, an Organ Scholar

**Restoration** : monies raised, and grants received, for the restoration and enhancement of the church building

**Sanctuary** : monies raised for the purchase of Sanctuary items; income from the H Lee Sanctuary Reserve Fund

**Vicar's Discretionary** : Monies used at the sole discretion of the Vicar for charitable purposes within the parish

**Walsingham** : monies used to fund the annual Parish Pilgrimage to the Shrine of Our Lady at Walsingham

**W Box Choral Music** : monies left by Wilfred Box and others to maintain choral services in the church; retained as capital with the income used towards employing the Director of Music and other organists

**Youth Work** : monies for youth work; previous grants for work at Stanhope Hall; new Aspinall Trust grant for Youth Ministry

**Miscellaneous Restricted** : miscellaneous funds donated for restricted purposes

**Endowment Funds**

**Mary Goodman Memorial Fund** : a Permanent Endowment made in 1950 by John Goodman in memory of his mother; held by the Diocesan Trustees "upon trust to pay the income to the Vicar and Churchwardens to be applied by them for all or any of the following purposes or such of them as shall be legally charitable namely: (a) as a maintenance fund for the general maintenance and upkeep of the church; (b) for any other church purpose (but not including the augmentation of the Vicar's stipend)". The income is considered to be unrestricted because of (b) and is paid to the Maintenance Fund in accordance with (a).

**Henry Lee Sanctuary Reserve** : Considered to be an Endowment and is held by the Diocesan Trustees. In accordance with the will of Henry Lee 'the monies to be placed on reserve to pay for the costs of replacing Cassocks, Cottas, and Slippers for Servers or any other Sanctuary requirements as and when required'. The income is restricted and is paid into the Sanctuary Fund

**Independent Examiner's Report to the Parochial Church Council of the Ecclesiastical Parish of St Alban and St Patrick, Highgate, Birmingham, Charity No. 1169941 on the accounts for the year ended 31 December 2018 which are set out on pages 5 to 15**

**Respective Responsibilities of Trustees and Independent 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 Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act;
- follow the procedure laid down in the General Directions given by the Charity Commission Section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Direction 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for a full 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**

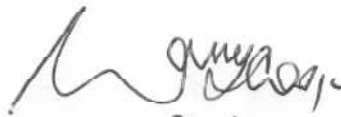
In connection with my examination, no material matters have come to my attention which give me reasonable cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

William T Cooper



30th March 2019

Professional Qualifications or Body:

Associate of Chartered Institute of Bankers (UK)

Address:

70 Overbury Close, Birmingham B31 2HD