

BUTLERS MARSTON PAROCHIAL CHURCH COUNCIL

ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2018



H. L. BARNES
AND SONS

CHARTERED ACCOUNTANTS

STRATFORD-UPON-AVON

BUTLERS MARSTON PAROCHIAL CHURCH COUNCIL
ACCOUNTS
FOR THE YEAR ENDED
31 DECEMBER 2018

I N D E X

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INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS/TRUSTEES OF BUTLERS MARSTON PAROCHIAL CHURCH COUNCIL

I report to the members/trustees of the Butlers Marston Parochial Church Council (PCC) on my examination of the accounts of the PCC for the year ended 31 December 2018 which are set out on pages 2 to 7.

Responsibilities and basis of report

As the PCC's members/trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the PCC's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act;
or
2. the accounts do not accord with those records.

I have no concerns and 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.

R W P Bowen FCA
Chartered Accountant
H L Barnes and Sons
Barclays Bank Chambers
Stratford upon Avon

28 April 2019

BUTLERS MARSTON PAROCHIAL CHURCH COUNCIL
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2018
GENERAL FUND - UNRESTRICTED

	2018		2017	
	£	£	£	£
RECEIPTS				
Voluntary receipts				
Regular giving				
Collections and other giving	2,712		2,924	
Planned giving and covenants	4,994		4,794	
Gift aid	-	7,706	1,663	9,381
	-		-	
Other voluntary receipts				
Donations	821		224	
New Testament-athon 2017	-	821	582	806
	-		-	
Receipts from activities for generating funds				
Auction of harvest produce	177		203	
Bonfire night	60		91	
Book sales	19		130	
Calendar sales	454		113	
Chat in church	380		1,163	
Christmas card sales	151		49	
Fete	1,673		1,770	
Harvest supper	131		190	
Safari supper	520		660	
Stride and ride	-	3,565	43	4,412
	-		-	
Receipts from Church activities				
Church teas	415		430	
Hire of church	460		880	
Weddings and funeral fees	688	1,563	1,369	2,679
	-		-	
Receipts from investments				
Bank interest		8		4
		8		4
Total receipts		13,663		17,282
PAYMENTS				
Church activities				
Coventry Diocesan Board of Finance	6,230		6,052	
Deanery Synod fees	15		15	
Stourdene fees	1,189		1,684	
Insurance	2,061		2,014	
Heating and lighting	474		509	
Repairs etc.	927		280	
Event expenses	481		284	
Miscellaneous expenses	54		381	
Ecumenical expenses	31		123	
Donations	192		165	
Newsletter costs	184	11,838	-	11,507
	-	11,838	-	11,507
Total payments		11,838		11,507
EXCESS OF RECEIPTS OVER PAYMENTS				
Carried forward		1,825		5,775

**BUTLERS MARSTON PAROCHIAL CHURCH COUNCIL
RECEIPTS AND PAYMENTS ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018**

GENERAL FUND – UNRESTRICTED (CONTINUED)

	2018 £	2017 £
EXCESS OF RECEIPTS OVER PAYMENTS		
Brought forward	1,825	5,775
 Bank current and deposit accounts 1 January 2018	 <u>21,517</u>	 <u>15,742</u>
Bank current and deposit accounts 31 December 2018	 23,342	 21,517
 Investments at 1 January and 31 December 2018	 <u>504</u>	 <u>504</u>
	<u>£ 23,846</u>	<u>£ 22,021</u>

**BUTLERS MARSTON PAROCHIAL CHURCH COUNCIL
RECEIPTS AND PAYMENTS ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018**

FABRIC FUND – UNRESTRICTED DESIGNATED

	2018	2017
	£	£
RECEIPTS		
Bank interest	2	-
PAYMENTS	1,483	-
EXCESS OF PAYMENTS OVER RECEIPTS	(1,481)	-
Bank current and deposit accounts 1 January 2018	1,481	1,481
Bank current and deposit accounts 31 December 2018	£ -	£ 1,481

CHURCHYARD FUND - RESTRICTED

	2018	2017
	£	£
RECEIPTS		
Bank interest	-	34
Donation re 2016	-	1,000
Fete stall	120	110
	120	1,144
PAYMENTS		
Repairs and maintenance	397	-
EXCESS OF (PAYMENTS OVER RECEIPTS)/RECEIPTS OVER PAYMENTS	(277)	1,144
Bank current and deposit accounts 1 January 2018	5,485	4,341
Bank current and deposit accounts 31 December 2018	£ 5,208	£ 5,485

**BUTLERS MARSTON PAROCHIAL CHURCH COUNCIL
RECEIPTS AND PAYMENTS ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018**

FOOTPATH FUND – RESTRICTED

	2018	2017
	£	£
RECEIPTS		
Bank interest	-	1
PAYMENTS	-	750
	<hr/>	<hr/>
EXCESS OF PAYMENTS OVER RECEIPTS	-	(749)
Bank current and deposit accounts 1 January 2018	16	765
	<hr/>	<hr/>
Bank current and deposit accounts 31 December 2018	<u>£ 16</u>	<u>£ 16</u>

FABRIC FUND – RESTRICTED

	2018	2017
	£	£
RECEIPTS	-	-
PAYMENTS	1,603	-
	<hr/>	<hr/>
EXCESS OF PAYMENTS OVER RECEIPTS	(1,603)	-
Bank current and deposit accounts 1 January 2018	1,603	1,603
	<hr/>	<hr/>
Bank current and deposit accounts 31 December 2018	<u>£ -</u>	<u>£ 1,603</u>

**BUTLERS MARSTON PAROCHIAL CHURCH COUNCIL
RECEIPTS AND PAYMENTS ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018**

BUTLERS MARSTON CONCERT SOCIETY FUND – RESTRICTED

	2018		2017	
	£	£	£	£
RECEIPTS				
Ticket sales		2,395		1,340
PAYMENTS				
Event expenses	2,314		703	
Organ tuning and repair	145	2,459	65	768
EXCESS OF (PAYMENTS OVER RECEIPTS)/RECEIPTS OVER PAYMENTS		(64)		572
Bank current and deposit accounts 1 January 2018		9,266		8,694
Bank current and deposit accounts 31 December 2018		£ 9,202		£ 9,266

BELL FUND – RESTRICTED

	2018		2017	
	£	£	£	£
RECEIPTS				
Donations		98		1,114
PAYMENTS				
		-		-
EXCESS OF RECEIPTS OVER PAYMENTS		98		1,114
Bank current and deposit accounts 1 January 2018		1,809		695
Bank current and deposit accounts 31 December 2018		£ 1,907		£ 1,809

BUTLERS MARSTON PAROCHIAL CHURCH COUNCIL
STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2018

	2018 £	2017 £
CASH FUNDS		
Cash at HSBC Bank Plc -		
Current account	20,149	19,835
Current account – BMCS Fund	9,202	9,266
Deposit account – General Fund	5,100	5,094
Deposit account – Fabric Fund (designated)	-	1,481
Deposit account – Footpath Fund	16	16
Cash at National Savings and Investments -		
Deposit account – Churchyard Fund	5,208	5,485
	<u>£ 39,675</u>	<u>£ 41,177</u>
Total bank current and deposit accounts		
Unrestricted General Fund	23,342	21,517
Unrestricted Designated Fabric Fund	-	1,481
Restricted Churchyard Fund	5,208	5,485
Restricted Footpath Fund	16	16
Restricted Fabric Fund	-	1,603
Restricted BMCS Fund	9,202	9,266
Restricted Bell Fund	1,907	1,809
	<u>£ 39,675</u>	<u>£ 41,177</u>
INVESTMENT ASSETS		
CBF Church of England Deposit Fund	£ 504	£ 504
	<u>£ 504</u>	<u>£ 504</u>

NOTES

1. The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.
2. The Restricted Churchyard Fund includes £3,000 which is a permanent endowment and as such is not available to be spent.

Approved by the PCC on 28 April 2019 and signed on its behalf by :

..... S Goble
(Vicar)