

**ST MARY'S CHURCH, THEYDON BOIS**  
**FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2017**

		2017			
<u>RECEIPTS AND PAYMENTS ACCOUNT</u>	Note	General fund	Designated funds	Restricted funds	Total funds
<b>RECEIPTS</b>					
Planned Giving and Envelopes		66,612	-	-	66,612
Collections and Donations		26,971	750	-	27,721
Tax Rebate		12,675	-	-	12,675
Church Hall		-	12,376	-	12,376
PCC Fees		5,777	-	-	5,777
Events income	4	9,386	-	-	9,386
Rent		999	-	-	999
Flowers		50	-	-	50
Interest		136	2	-	138
		<b>122,606</b>	<b>13,128</b>	<b>-</b>	<b>135,734</b>
<b>PAYMENTS</b>					
Family Purse		77,257	-	-	77,257
Church repairs		-	-	1,249	1,249
Church Hall		-	11,299	-	11,299
Parish Giving	5	6,691	-	-	6,691
Insurance and utilities		6,613	-	-	6,613
Music and Organ		5,069	-	-	5,069
Assigned Fees		2,037	-	-	2,037
Church Office		8,550	-	-	8,550
Clergy Expenses		1,155	-	-	1,155
Flower Expenditure		729	-	-	729
Churchyard		94	1,558	-	1,652
Junior Church		252	-	-	252
Events expenditure		1,795	-	-	1,795
		<b>110,242</b>	<b>12,857</b>	<b>1,249</b>	<b>124,348</b>
<b>Net receipts/ (payments)</b>		<b>12,364</b>	<b>271</b>	<b>(1,249)</b>	<b>11,386</b>
Cash balance b'f		54,482	18,581	22,245	95,308
<b>Cash balance c'f</b>		<b>66,846</b>	<b>18,852</b>	<b>20,996</b>	<b>106,694</b>
		2016			
<u>RECEIPTS</u>		General fund £	Designated funds £	Restricted funds £	Total funds £
Planned Giving and Envelopes		56,564	-	-	56,564
Collections and Donations		29,322	2,040	-	31,362
Tax Rebate		14,546	-	-	14,546
Church Hall		-	11,369	-	11,369
PCC Fees		5,988	-	-	5,988
Events income	4	7,498	-	-	7,498
Rent		1,356	-	-	1,356
Flowers		100	-	-	100
Interest		236	3	-	239
		<b>115,610</b>	<b>13,412</b>	<b>-</b>	<b>129,022</b>
<b>PAYMENTS</b>					
Family Purse		75,781	-	-	75,781
Church repairs		-	-	31,041	31,041
Church Hall		-	15,612	-	15,612
Parish Giving	5	5,787	-	-	5,787
Insurance and utilities		5,997	-	-	5,997
Music and Organ		5,271	-	-	5,271
Assigned Fees		2,926	-	-	2,926
Church Office		6,501	-	-	6,501
Clergy Expenses		1,251	-	-	1,251
Flower Expenditure		589	-	-	589
Churchyard		35	799	-	834
Junior Church		-	-	-	-
Events expenditure		910	-	-	910
		<b>105,048</b>	<b>16,411</b>	<b>31,041</b>	<b>152,500</b>
<b>Net receipts/ (payments)</b>		<b>10,562</b>	<b>(2,999)</b>	<b>(31,041)</b>	<b>(23,478)</b>
Cash balance b'f		43,920	21,580	53,286	118,786
<b>Cash balance c'f</b>		<b>54,482</b>	<b>18,581</b>	<b>22,245</b>	<b>95,308</b>

**ST MARY'S CHURCH, THEYDON BOIS**  
**FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2017**

		At 31 December 2017			
		General	Designated	Restricted	Total funds
<u>STATEMENT OF ASSETS AND LIABILITIES</u>		fund	funds	funds	Total funds
		£	£	£	£
<b>ASSETS</b>					
	Cash at bank	66,833	18,806	20,996	106,635
	Cash in hand	13	46	-	59
	<b>Total cash</b>	<b>66,846</b>	<b>18,852</b>	<b>20,996</b>	<b>106,694</b>
	Gift aid receivable	1,751	-	-	1,751
	Other debtors	-	-	-	-
	<b>Current assets</b>	<b>68,597</b>	<b>18,852</b>	<b>20,996</b>	<b>108,445</b>
	Assets retained for the Church's use - 6/7				
	Church contents	91,200	-	-	91,200
	Church Hall	-	507,098	-	507,098
	Church Hall contents	-	21,351	-	21,351
	<b>Fixed assets</b>	<b>91,200</b>	<b>528,449</b>	<b>-</b>	<b>619,649</b>
	<b>TOTAL ASSETS</b>	<b>159,797</b>	<b>547,301</b>	<b>20,996</b>	<b>728,094</b>
<b>LIABILITIES</b>					
		-	-	-	-
	<b>NET ASSETS</b>	<b>159,797</b>	<b>547,301</b>	<b>20,996</b>	<b>728,094</b>

		31 December 2016			
		General	Designated	Restricted	Total funds
<u>STATEMENT OF ASSETS AND LIABILITIES</u>		fund	funds	funds	Total funds
		£	£	£	£
<b>ASSETS</b>					
	Cash at bank	54,468	18,535	22,245	95,248
	Cash in hand	14	46	-	60
	<b>Total cash</b>	<b>54,482</b>	<b>18,581</b>	<b>22,245</b>	<b>95,308</b>
	Gift aid receivable	1,706	-	-	1,706
	Other debtors	-	2,840	-	2,840
	<b>Current assets</b>	<b>56,188</b>	<b>21,421</b>	<b>22,245</b>	<b>99,854</b>
	Assets retained for the Church's use - 6/7				
	Church contents	88,900	-	-	88,900
	Church Hall	-	494,252	-	494,252
	Church Hall contents	-	20,810	-	20,810
	<b>Fixed assets</b>	<b>88,900</b>	<b>515,062</b>	<b>-</b>	<b>603,962</b>
	<b>TOTAL ASSETS</b>	<b>145,088</b>	<b>536,483</b>	<b>22,245</b>	<b>703,816</b>
<b>LIABILITIES</b>					
		-	-	-	-
	<b>NET ASSETS</b>	<b>145,088</b>	<b>536,483</b>	<b>22,245</b>	<b>703,816</b>

**ST MARY'S CHURCH, THEYDON BOIS**  
FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2017

**NOTES TO THE FINANCIAL STATEMENTS**

1. Under current legislation the PCC may report on a Receipts and Payments basis with a Statement of Assets and Liabilities and it has elected to do so.
2. The financial statements are prepared on an historic cost basis.
3. Restricted funds may be expended only on objects specified by the trust, bequest or donation.
4. Events receipts were as follows -

	2017 Receipts £	2016 Receipts £
Christmas Fayre	951	1,528
Donkey Derby	785	335
Dinner	-	1,005
Flower Festival	5,212	-
May Fayre	-	3,630
Plant Sale	655	598
Safari Supper	490	-
Spice evening	930	-
Table top sale	363	402
	<b>9,386</b>	<b>7,498</b>

5. Parish giving payments were as follows -

	2017 Payments £	2016 Payments £
Donations up to and including £250 (a)	1,295	924
Aquabox	790	455
Bible Society	254	(a)
British Legion	-	542
Christian Aid	-	(a)
Church Army	-	(a)
CMS	(a)	(a)
Crisis	289	-
DEC Phillippines	595	400
Embrace	403	-
F/IPASC	-	375
Koininia	403	681
Kotrici	(a)	375
LOGOS	607	-
Manna Centre	(a)	-
Mercy Ships	403	(a)
Mission for Seafarers	325	-
OCC	403	375
Seafarer	(a)	375
Shelter	-	300
St Clare's	403	375
TCS	521	610
	<b>6,691</b>	<b>5,787</b>

6. Fixed assets are included in the Statement of Assets and Liabilities at their insured value.
7. Consecrated and benefice property is excluded from the accounts by virtue of s10(2) of the Charities Act 2011.
8. No payments were made to Trustees other than to reimburse them for expenses they incurred.
9. No wages, salaries or remuneration was paid to Trustees or any persons connected to the Trustees in respect of the above.

	2017			
	Balance b'f £	Receipts £	Payments £	Balance c'f £
<b>2017 Fund cash balances</b>				
<b>Restricted funds</b>				
Wild Bursary	1,494	-	-	1,494
Church Maintenance reserve	20,751	-	(1,249)	19,502
	<b>22,245</b>	-	<b>(1,249)</b>	<b>20,996</b>
<b>Designated unrestricted funds</b>				
Churchyard	2,738	752	(1,558)	1,932
Church Hall	15,843	12,376	(11,299)	16,920
	<b>18,581</b>	<b>13,128</b>	<b>(12,857)</b>	<b>18,852</b>
<b>Unrestricted general fund</b>				
	54,482	122,606	(110,242)	66,846
	<b>95,308</b>	<b>135,734</b>	<b>(124,348)</b>	<b>106,694</b>
<b>2016</b>				
	Balance b'f £	Receipts £	Payments £	Balance c'f £
<b>2016 Restricted funds</b>				
Wild Bursary	1,494	-	-	1,494
Church Maintenance reserve	51,792	-	(31,041)	20,751
	<b>53,286</b>	-	<b>(31,041)</b>	<b>22,245</b>
<b>2016 Designated unrestricted funds</b>				
Churchyard	1,494	2,043	(799)	2,738
Church Hall	20,086	11,369	(15,612)	15,843
	<b>21,580</b>	<b>13,412</b>	<b>(16,411)</b>	<b>18,581</b>
<b>2016 Unrestricted general fund</b>				
	43,920	115,609	(105,047)	54,482
	<b>118,786</b>	<b>129,021</b>	<b>(152,499)</b>	<b>95,308</b>



# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

Report to the trustees/  
members of **PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH  
OF ST MARY'S, THEYDON BOIS**

On accounts for the year  
ended **31 DECEMBER 2017** Charity no  
(if any) **1128901**

Set out on pages **4, 5 and 6**

**Respective responsibilities of trustees and 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 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 procedures laid down in the general Directions given by the Charity Commission (under 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 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement** In connection with my examination, no matter has come to my attention (~~other than that disclosed below~~ \*)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

\* Please delete the words in the brackets if they do not apply.

Signed:  Date: **6 April 2018**

Name: **Greville John NORMAN**

Relevant professional qualification(s): **CPFA ACIS**

Address: **Dukesend, 120 Dukes Avenue  
Theydon Bois, Epping  
Essex, CM16 7HF**