

ST JOHN'S, LOSTOCK GRALAM AND ALL SAINTS, LACH DENNIS
FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2017

All General Funds Receipts and Payments

	2017	2016
Receipts		
Incoming resources from donors	£	£
Gift Aid	12739	13670
Income tax recovered	6976	9475
Planned giving	1500	1783
Collections	5231	5091
Gift Days/Sundry donations	1949	1599
Charitable giving	2978	5844
Fund raising	4655	6670
Other incoming resources		
Grants	2212	
Fees	8650	5845
December fees owed to Diocese	598	135
Utilities refunds	1337	
Interest	<u>136</u>	<u>237</u>
Totals	<u>48961</u>	<u>50349</u>
Payments		
Grants	3547	3322
Activities		
Parish Share	31398	30632
Ministry expenses	1022	1375
Church running costs	12204	7771
Churchyard	3405	6675
Support costs/administration	449	1452
Fund raising	<u>940</u>	<u>75</u>
Totals	<u>52965</u>	<u>51302</u>
Excess of payments over receipts	-4004	-953
Bank accounts at 1 January	60306	61259
At 31 December		
Current account	9680	10645
Fabric deposit account	12823	12787
Grass cutting deposit account	<u>33799</u>	<u>36874</u>
Bank accounts at 31 December	<u>56302</u>	<u>60306</u>

Statement of assets and liabilities at 31 December 2017

	Totals
Monetary assets	£
Barclays current account	9680
CBF deposit accounts	<u>46622</u>
	56302

Details of the two deposit accounts that are incorporated in the financial statements above are as follows. Both the capital and interest earned in the funds can be fully spent for the purposes for which they were set up.

Grass Cutting and Removal Fund	£
Receipts – interest from CBF deposit fund	100
- Miscellaneous	250 230?
Less transfers to general fund for the churchyard	3045 3405
	-3075
Balance at 1 January	36874
Balance at 31 December	33799

This fund represents £50 000 left in a legacy to the PCC for the maintenance of the Churchyard at St John's, Lostock Gralam by Allan Brookes in September 2000 and a further legacy of £10 000 by Kenneth Raynor in January 2010.

Fabric Fund	£
Receipts – interest from CBF deposit fund	36
Balance at 1 January	12787
Balance at 31 December	12823

Commentary

The PCC had an operating deficit in the year of £4004, most of this was covered by withdrawals from the Grass Cutting and Removal Fund.

Reserves Policy

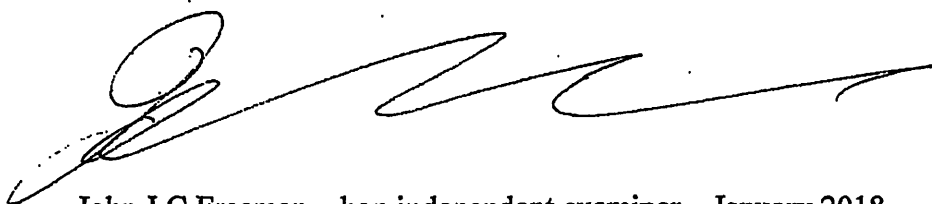
The Council has two restricted funds, one the Grass Cutting and Removal Fund that can only be used for grass cutting and subsequent removal and other works in the Churchyard, the other a Fabric Fund that collects donations for the maintenance of the two Churches. Apart from these two funds a small amount of money is held in the current account to cover day to day expenses.

**INDEPENDENT EXAMINER'S REPORT TO THE PCC OF ST JOHN'S,
LOSTOCK GRALAM AND ALL SAINTS, LACH DENNIS**

This report on the financial statements of the PCC for the year ended 31 December 2017 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 (the Regulations) and Section 43 of the Charities Act 1993 (the Act). As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirements of the Regulations and Section 43(2) of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

My examination was carried out in accordance with the general directions given by the Charity Commission under Section 43(7)(b) of the Act and to be found in the Church Guidance 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements with these accounts. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given on the financial statements.

In connection with my examination, no matter has come to my attention which gives reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 41 of the Act, to prepare financial statements which accord with the accounting records and to comply with the requirements of the Act and the Regulations have not been met; or to which, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



John J C Freeman – hon independent examiner – January 2018

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