

**Parochial Church Council of St John The Evangelist, Ravenhead
Charity Number 1129191**

**Annual Report and Financial Statements
for the year ended 31 December 2014**



Greater Merseyside Community
Accountancy Service

Parochial Church Council of St John The Evangelist, Ravenhead

**Annual Report and Financial Statements
for the year ended 31 December 2014**

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Prepared by the Greater Merseyside Community Accountancy Service

Parochial Church Council of St John The Evangelist, Ravenhead

Church Information

Council of Members during the year were:

Name	Position	Dates
The Revd T McFadden	Chairman	
Mr K Waine	Vice Chairman	
Mr A Abbot	Assistant Treasurer	
Mrs J Pilling	PCC Secretary	
Mrs M Abbot		
Mrs K Hunt		
Mrs T Waine		
Mrs J Light		
Mr P Henry		
Mr A Jones		
Mrs Joymarie Light		
Mr R Lea		
Mrs J Brown		
Mrs C Brown		
Mrs J Hinndley		
Mrs J Glover		
Mr P Roper (Ex Officio)		

Address

Crossley Road
St Helens
Merseyside

Bankers

HSBC Bank Plc
Ormskirk Street
St Helens
Merseyside

Independent examiner

Jane Williams
Greater Merseyside Community Accountancy Service
Tontine House
24 Church Street
St Helens
WA10 1BD

Parochial Church Council of St John The Evangelist, Ravenhead

Administrative Information

Status

The Parochial Church Council is a registered charity of excepted status.

Structure, Governance & Management

The members of the Parochial Church Council are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

Vicar	Revd T McFadden	Dates	
Vice Chairman	Karl Waive		
Licensed Lay Readers	Mr P Roper (Ex Officio)		
Church Wardens	Mrs M Abbot		
Reps On Deanery Synod	Mr A Abbot (Ex Officio) Mrs K Hunt (Ex Officio)		
Elected Members of PCC	Mrs J Pilling Mrs T Waive Mr K Waive Mrs J Light Mr P Henry Mr A Jones Mr J Brown Mrs C Brown Mrs J Hinndley Mrs J Glover Mrs J Harrison-Howard		
Other Officers			
Gift Aid Treasurer	K Waive		
Standing Committee	Rev'd T McFadden M Abbot A Abbot J Pilling K Hunt J Light		
Deputy Wardens	Mrs J Pilling		
Reps on Diocesan Synod	Vacant		
Rep on General Synod	Vacant		
Sidepersons	Miss J Brighouse Mrs K Hunt Mr P Johnson Miss J Light	A Pfenning Mr A Abbot Mr A Jones M Wilson	Mrs J Harrison Mr R Lea V Tabern
Protection for All Officer			
Child Safeguarding Co-ordinator	Revd T mcFadden		
Vulnerable Adults Co-ordinator	D Harrison-Howard		
Health & Safety Officer	Vacant		
Assistant H & S Officer	Vacant		

Parochial Church Council of St John The Evangelist, Ravenhead

Administrative Information

Structure, Governance & Management

The members of the Parochial Church Council are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. People are elected for a term of office for three years, two years and one year in order to enable one third of the elected people to come off PCC each year and as a result only elect annually one third.

Committees

The PCC met six times during the year. The business discussed has been varied and very thought provoking. In addition the following committees/groups that meet as required to consider possible actions on specific issues.

Standing Committees

This is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Business Management Group

This group considers issues referred to it by Council (normally financial) and puts recommendations back to PCC for decision.

Health and Safety Officer

Vacant

Risk Management

The PCC actively reviews the various risks and challenges associated with the church by means of its regular meetings. Measures to mitigate those risks are implemented accordingly.

Objectives & Activities

St John's Parochial Church Council (PCC) has the responsibility of co-operating with Rev. T McFadden, in promoting with the parish the whole mission of the Church, pastoral, social and evangelistic.

It also has responsibility for the oversight and the maintenance of the Church Centre complex at St John's and Emmanuel.

When planning our activities for the year, the Minister and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

Worship and prayer, learning about the Gospel; and developing their knowledge and trust in Jesus.

Provision of pastoral care for people living in the parish.

Missionary and outreach work.

Parochial Church Council of St John The Evangelist, Ravenhead PCC Report 2014

It has been a good year on the whole.

The PCC met six times and we have dealt with all the matters swiftly and grounded on Christian values and in prayer together.

One of the most challenging matters was to change one service a month to become more accessible to those outside the Christian faith.

This came at the same time thankfully when our highly gifted new music group came together. It has been work in progress with only three services completed by the end of 2014 although the feedback from the congregation has been overwhelming encouraging. Throughout the coming year our family services will be led by the group and we aim to make the service a place that non Christians can engage and be encouraged to meet with Christ.

Our new gifted group came into place, as we also discussed at the AGM in 2014 the idea of employing a church family worker. After a time of prayer, the PCC agreed to start discussing the idea and at the same time starting a church based mother and toddlers meeting, with firm Christian values, through Christian teachings and Christian songs. As you now know the gift day for 2014 was dedicated for the church family worker's salary and the generosity and support for a new church based mother and toddlers group and family worker was outstanding, outstripping gifts days of the past and the full amount of the person's salary was raised in a few weeks. This also showed the full support of the church for a fresh engagement with non Christians through a church family worker and new church based mother and toddlers group...

At a next meeting we agreed to advertised for a Church family worker, and found a name for our group and by the end of 2014 everything was in place and the new church family worker interviewed and waiting to sign the contract.

The new group "Toddle-in" has gone from strength to strength, due to your support, prayer and the hard work of a dedicated PCC who have worked on your behalf completing God's work.

During 2014 has been a time of great investment, it was decided by your PCC, the overdue tired looking church centre was given a desperately new lease of life with an extensive decorating program that took over three weeks.

Now, we have a Church centre looking refreshed and a place where people appreciate the decision of the PCC to invest in our church centre that now brings money into our church funds after many years of taking from the church's income.

However, the PCC's investment never stopped there, we now turned to our church for more investment, with a new sound system to replace our outdated and unreliable old sound system. We also had much needed painting completed on the walls, pews and radiators. We also did some work again over due on the grounds and lastly with some more investment on church lighting we can say we have invested a great amount of money on our church centre and church, which has been over due and neglected in the past due to lack of funds and other needs making investment in the past impossible.

Our services are up in numbers and baptisms families are being retained in what the Church of England call regular attendance. While our Christmas and Easter services were also up on past years.

The Sunday school has shown encouragement and the PCC are grateful for the passion the Sunday school leaders have invested in all the children who attended the church in 2014.

The PCC also encouraged and supported our lay leaders and it's wonderful that we now have people who are clearly gifted and want to serve God, and gifted people who can lead and assist our services, a descion supported by your PCC once again on your behalf.

2014 was also a year we met eleven of the twelve parish shares, an incredible achievement considering we are in the top seven on nineteen churches in the St Helens deanery and our share each year is considerable higher than many churches locally.

Parochial Church Council of St John The Evangelist, Ravenhead

PCC Report 2014

On a more disappointing point, Liverpool diocese has now approached St John's on arrears dating back to 2010. A considerable amount from the past and it is disappointing that the diocese has waited to now to speak of these arrears.

However, it is where we are and we now have to engage with the diocese on these arrears and three others. What is also a matter of great concern is a matter of around £10,000 which is unaccounted for from somewhere in 2009 to the start of 2012. The feeling is by the diocese is this matter is in the past, although I have made the PCC aware that so are the Parish shares arrears.

Therefore it's understandable, that it would be unrealistic to want arrears from that period, yet not wanting to investigate fully the disappearance of such a large amount missing from the same period.

So, ongoing conversations are continuing between the PCC and the diocese.

In 2015 the Parish shares for all churches were increased again, and for those churches which are at the higher part of the league table which St John's is placed, like all churches we are finding it harder and harder each year to meet the increases expected parish share and this will become a problem for churches like St John's who are already paying more than most of the churches in the St Helens deanery.

It is the balanced and wise opinion of the PCC that the answer to the situation of the future of the Church of England cannot be solely laid upon the idea of an ever increasing parish share paid by the congregations each year. This is a matter facing every church, although clearly the PCC is looking to discuss with the Diocese the amount expected to be found each year by St John's and more so that where we are placed in the St Helens deanery league table.

Nevertheless, your PCC has dealt with all the matters in this report with honest and strong Christian's values, which have been held together in prayer and based on a Biblical foundation. While always seeking what is best for St John's and the wider Kingdom for God.

The Reverend Terry McFadden

On behalf of St Johns PCC

Parochial Church Council of St John The Evangelist, Ravenhead Churchwardens Report 2014

Once again I sit down to write this report as Warden a Warden. As you know, I have held this role for a number of years. I have been extremely busy working for the welfare of the Vicar, the Congregation and the Building itself. I would hope that the Congregation, as a whole, realise that if there is a problem they could always call on me.

I am responsible on behalf of the Bishop for the day to day running of the Church and as such have to liaise with many different Committee's involving Finance, Local Council, Police, Builders, Security, Insurance, Funerals, Weddings, Children Groups, Garden Maintenance, Cleaning, etc but to name a few.

For myself, our Vicar Terry and members of the PCC the past 12 months have been to say the least very difficult and stressful as we have been in constant conflict with issues mainly involving Finance between ourselves and certain members of the Liverpool Diocese at Church House. At the time of writing these issues have not been resolved.

This year, we have spent monies from our limited savings to repaint the Church Community Centre, Repaint the Church pews. We had a new Sound system set in place & new microphone for the Music group. Electrical work done inside the Church including the re-lighting behind the Holy Table and the usual, regular work of replacing slates on the Church roof and repairing Centre roof.

The Thatto Heath Crusaders Rugby Club is continuing to use the Conversion building. Thankfully the Conversion (formally known as Emmanuel) now has its full maintenance and all the utilities bills, including the insurance, paid by the Rugby Club.

During 2014 the Church used the Conversion building for our weekly coffee mornings. Finally I would like to thank you all and especially to Terry, for your support during the past extremely hard 12 months. My wish is that St John's will continue to be THE LIGHT in this area for God's work to continue and people come to worship and know the RISEN LORD JESUS CHRIST.

Margaret Abbot

Parochial Church Council of St John The Evangelist, Ravenhead

Review of the Year continued

Financial Review

Total receipts for ordinary unrestricted funds were £88,429. £87,808 was spent to provide Christian ministry of St Johns including £31,795 Diocesan Parish share

The net result for the year was a deficit on the year of £27,901 ~ £1,917 2013.

Investment Policy

The Council has considered the most appropriate policy for investing surplus funds and has found that charitable bonds meet their requirements to generate income. The council considers the return on investments at 1.5% in the year, to be satisfactory.

Reserves Policy

The Council have reviewed the Church's need for reserves in line with the guidance issued by the Charity Commission and have issued a detail reserves policy. The Council believe that in addition to known commitments there is a need to hold at least three months running costs in free reserves given that the Church's sources of funding are not certain and to ensure that the church can run efficiently and meet the needs of its parish.

At 31 December 2014 total reserves amounted to £344,924 of which £333,502 was held as restricted fixed assets and £13,446 was held as restricted funds. The PCC report a deficit for the year of £27,901.

Statement of Council's Responsibilities

The Church Accounting Regulations 2006 require the Council to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the church, and of the results of the church for that period.

In preparing these financial statements we are required to:

- select suitable accounting policies and apply them consistently
- make reasonable and prudent judgements and estimates
- state whether accounting standards have been followed and give details of any departures
- prepare accounts on a going concern basis unless in our view the charity will be unable to continue in operation

We are also responsible for:

- keeping proper accounting records
- safeguarding the charity's assets
- taking reasonable steps for the prevention and detection of fraud

Declaration

I declare that, in my capacity of chair of the PCC that:
the members have approved the report above and
have authorised me to sign it on their behalf

Revd T McFadden

Revd T McFadden

16th March 2015

Parochial Church Council of St John The Evangelist, Ravenhead
Independent examiner's report on the accounts of
Parochial Church Council of St John The Evangelist, Ravenhead
for the year ended 31 December 2014

My report on the financial statements of the PCC for the year ended 31 December 2014, which are set out on pages 10 to 19, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 145 of the Charities Act 2011 ('the 2011 Act')

Respective responsibilities of Board of Trustees and the examiner

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

It is my responsibility to :

- examine the accounts under section 145 of the 2011 Act; and
- to follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of Independent examiner's report

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 those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements give 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:

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 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams

Jane Williams

MAAT

Greater Merseyside Community Accountancy Service

Tontine House

24 Church Street

St Helens

WA10 1BD

16th March 2015

Parochial Church Council of St John The Evangelist, Ravenhead
Statement of Financial Activities
for the year ended 31 December 2014

	Notes	2014 Unrestricted funds £	2014 Restricted funds £	2014 Total funds £	2013 Total funds £
Incoming Resources					
Voluntary Income	2a	63,311	2,050	65,361	56,375
Activities for generating funds	2b	-	728	728	1,022
Income from investments	2c	67	7	74	9
Church activities	2d	25,051	-	25,051	48,527
Total incoming resources		88,429	2,785	91,214	105,933
Resources expended					
Church activities	3a	87,808	27,494	115,302	101,617
Governance costs	3b	3,813	-	3,813	2,399
Total resources expended		91,621	27,494	119,115	104,016
Net incoming / (outgoing) resources		(3,192)	(24,709)	(27,901)	1,917
Transfers between funds		172	(172)	-	-
Fund balances brought forward		14,442	358,383	372,825	370,908
Fund balances carried forward	(4)	11,422	333,502	344,924	372,825

The notes on pages 12 to 19 form part of the financial statements.

Parochial Church Council of St John The Evangelist, Ravenhead
Balance sheet
as at 31 December 2014

	2014	2014	2014	2013
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed Assets				
Tangible Assets (5)	26,254	320,056	346,310	358,222
Total fixed assets	<u>26,254</u>	<u>320,056</u>	<u>346,310</u>	<u>358,222</u>
Current Assets				
Debtors and prepayments (6)	197	-	197	125
Cash at bank and in hand (7)	4,429	13,446	17,875	33,092
Total current assets	<u>4,626</u>	<u>13,446</u>	<u>18,072</u>	<u>33,217</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals (8)	19,458	-	19,458	18,614
Total current liabilities	<u>19,458</u>	<u>-</u>	<u>19,458</u>	<u>18,614</u>
Net current assets / (liabilities)	<u>(14,832)</u>	<u>13,446</u>	<u>(1,386)</u>	<u>14,603</u>
Total assets less current liabilities	<u>11,422</u>	<u>333,502</u>	<u>344,924</u>	<u>372,825</u>
Creditors: amounts falling due after one year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net assets	<u>11,422</u>	<u>333,502</u>	<u>344,924</u>	<u>372,825</u>
Funds				
Restricted Funds	-	333,502	333,502	358,383
Unrestricted funds	11,422	-	11,422	14,442
Total Funds	<u>11,422</u>	<u>333,502</u>	<u>344,924</u>	<u>372,825</u>

The annual report and accounts were approved at a meeting of the Parochial Church Council held on 16th March 2015 and signed on its behalf by:

Mr A Abbot

Mr A Abbot
Assistant Treasurer

The notes on pages 12 to 19 form part of the financial statements.

Parochial Church Council of St John The Evangelist, Ravenhead
Notes to the accounts
for the year ended 31 December 2014

1 Accounting Policies

a Basis of accounting

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

There has been no change to the accounting policies since last year
No changes have been made to the accounts for previous years.

b Funds

Unrestricted fund represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also restricted. Restricted funds are funds that can only be used for a particular restricted purposes within the objects of the Church. Restrictions arise when specified by the donor or when funds are raised for particular restricted

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

c Incoming Resources

Voluntary Income and Capital Sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income Tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably

Sales of books and magazines from the church bookstall are accounted for gross.

Income from Investments

Interest entitlements are accounted for as the accrue. Tax recoverable on such income is recognised in the same accounting year.

Gains and Losses on Investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at the year end.

Parochial Church Council of St John The Evangelist, Ravenhead
Notes to the accounts
for the year ended 31 December 2014

d Resources Expended

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation to the PCC.

Activities Directly Relating to the Work of the Church

The diocesan parish share is accounted for when paid. Any parish share unpaid at the year end is provided for in the accounts as an operational (though not a legal) liability and is shown as a creditor on the Balance Sheet.

Allocation of Costs

Costs are allocated between direct charitable and other expenditure according to the nature of the cost. Where items involve more than one category, they are apportioned between the categories according to the nature of the cost.

Expenditure and Liabilities

General liabilities are recognised as soon as there is a legal or constructive obligation committing the church to expenditure.

e Fixed Assets

Consecrated Property and Movable Church Furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by Section 96(2) of the Charities Act 1993.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to (2000) there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings acquired before 1 January 2000 is written

Buildings, Other Fixtures, Fittings and Office Equipment

Depreciation is calculated to write off the cost of fixed assets over their expected useful lives on the following bases:-

Buildings:	2% straight line basis to nil
Fixtures and fittings:	7 years straight line
Motor Vehicles:	4 years straight line

Parochial Church Council of St John The Evangelist, Ravenhead
Notes to the accounts continued
for the year ended 31 December 2014

2 Incoming Resources

2a Voluntary Income	2014	2014	2014	2013
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Planned Giving				
Weekly offering (Gift Aid donations)	22,670	-	22,670	22,195
Income tax recoverable	10,618	-	10,618	5,396
Other planned giving - FWO Envelopes	7,822	-	7,822	6,716
Collections (open plate) at all services	4,396	-	4,396	5,061
Gift days	2,923	-	2,923	-
Sundry donations	7,331	-	7,331	5,643
Water Aid/Harvest	-	766	766	449
Christingle	75	-	75	100
Baptism Weddings Funerals	7,476	-	7,476	9,480
Charity Boxes	-	1,284	1,284	-
Building Fund	-	-	-	1,335
	<u>63,311</u>	<u>2,050</u>	<u>65,361</u>	<u>56,375</u>
2b Activities for generating funds				
Flower Fund	-	728	728	670
5 Alive Club	-	-	-	352
	<u>-</u>	<u>728</u>	<u>728</u>	<u>1,022</u>
2c Income from investments				
Interest on deposits	-	7	7	8
Bank Interest	67	-	67	1
	<u>67</u>	<u>7</u>	<u>74</u>	<u>9</u>
2d Church activities				
St John's Activity Centre	-	-	-	18,915
Book Sales	231	-	231	-
Fees	55	-	55	5,921
Taylor Park Boat House	-	-	-	272
Room Hire Charges	23,090	-	23,090	22,189
Other Income	1,675	-	1,675	1,230
	<u>25,051</u>	<u>-</u>	<u>25,051</u>	<u>48,527</u>

Parochial Church Council of St John The Evangelist, Ravenhead
Notes to the accounts continued
for the year ended 31 December 2014

3 Resources Expended

3a Church activities	2014	2014	2014	2013
Grants:	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
CMS	1,000	-	1,000	933
J Harrison	-	-	-	414
Alder Hey Hospital	-	-	-	173
Water Aid/Harvest	-	766	766	449
Hope Centre	-	-	-	87
Vicars Discretionary Fund	-	-	-	100
Gospal Partners	1,000	-	1,000	933
Conversion	575	-	575	-
Events	500	-	500	-
Sub total	3,075	766	3,841	3,089
Parish Share	34,749	-	34,749	13,062
Incumbent's Expenses	2,171	-	2,171	1,614
Vicarage Costs	839	-	839	1,476
Heat, Light and water	10,535	-	10,535	12,276
Insurance	3,166	-	3,166	4,387
Repairs	1,294	9,306	10,600	9,108
Service Costs	4,326	-	4,326	3,924
Book Purchases	275	-	275	381
Salaries (Verger/Caretaker/Admin)	6,612	-	6,612	2,070
Payroll Costs	169	-	169	-
Sundry Expenses	717	-	717	309
Equipment	-	3,647	3,647	-
Flower Fund	-	683	683	685
Charity Boxes	-	1,179	1,179	-
Depreciation	-	-	-	524
Carried forward	67,928	15,582	83,510	52,905

Parochial Church Council of St John The Evangelist, Ravenhead
Notes to the accounts continued
for the year ended 31 December 2014

3 Resources Expended

3a Church activities (continued)	2014 Unrestricted funds £	2014 Restricted funds £	2014 Total funds £	2013 Total funds £
Brought forward	67,928	15,582	83,510	59,715
Activity Centre & Taylor Park Boat House:-				
Wages	14,718	-	14,718	17,122
Boathouse Wages	-	-	-	8,626
Payroll Costs	976	-	976	239
Boathouse, Catering & Function Room Costs	-	-	-	3,899
Insurance	-	-	-	850
Telephone, Internet & Postages Costs	748	-	748	1,301
Motor & Travel Expenses	-	-	-	162
Printing, Stationery & Advertising	142	-	142	430
Repairs	135	-	135	1,892
Sundry Expenses	338	-	338	114
Depreciation	-	11,912	11,912	12,836
Cleaning	2,783	-	2,783	837
Other Expenses	-	-	-	364
Donations	40	-	40	40
	<u>87,808</u>	<u>27,494</u>	<u>115,302</u>	<u>108,427</u>
3b Governance costs				
General Administration & Stationery	60	-	60	401
Subscriptions	3,753	-	3,753	1,248
Accountancy	-	-	-	750
	<u>3,813</u>	<u>-</u>	<u>3,813</u>	<u>2,399</u>
4 Staff costs			2014 £	2013 £
Gross salaries			18,827	17,542
Other wages			1,673	2,441
Redundancy Costs			-	4,591
Employer's NI			830	1,070
			<u>21,330</u>	<u>25,644</u>

No employee earned £60,000 per annum or more and the Members of the PCC did not receive any emoluments during the either year.

Parochial Church Council of St John The Evangelist, Ravenhead
Notes to the accounts continued
for the year ended 31 December 2014

5 Tangible assets	Freehold Buildings £	Fixtures & Fittings £	Total £
<u>Cost</u>			
At 1 January 2014	444,078	97,228	541,306
Additions	-	-	-
At 31 December 2014	<u>444,078</u>	<u>97,228</u>	<u>541,306</u>
<u>Depreciation</u>			
At 1 January 2014	88,886	94,198	183,084
Charge for year	8,882	3,030	11,912
At 31 December 2014	<u>97,768</u>	<u>97,228</u>	<u>194,996</u>
<u>Net book value</u>			
At 31 December 2014	<u>346,310</u>	<u>-</u>	<u>346,310</u>
At 31 December 2013	<u>355,192</u>	<u>3,030</u>	<u>358,222</u>

All fixed assets of the church are used in direct furtherance of its objects.

6 Debtors and prepayments	2014 £	2013 £
Activity Centre Debtors	-	-
Income Tax Recoverable	72	-
Other Debtors & Prepayments	125	125
	<u>197</u>	<u>125</u>

7 Cash at bank and in hand	2014 £	2013 £
Cash & Bank	16,728	31,711
Deposit a/c	1,147	1,381
	<u>17,875</u>	<u>33,092</u>

8 Creditors and accruals	2014 £	2013 £
Creditors	-	5,189
Accruals	19,458	13,425
	<u>19,458</u>	<u>18,614</u>

Parochial Church Council of St John The Evangelist, Ravenhead
Notes to the accounts continued
for the year ended 31 December 2014

9 Restricted funds summary	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Roof Fund	1,313	6	-	(172)	1,147
Reaching Out Project	331,968	-	11,912	-	320,056
Extension	23,457	-	12,953	-	10,504
Water Aid	-	766	766	-	-
Flower Fund	32	728	683	-	77
Charity Boxes	-	1,284	1,179	-	105
Sundry Donations	1,613	-	-	-	1,613
	<u>358,383</u>	<u>2,784</u>	<u>27,493</u>	<u>(172)</u>	<u>333,502</u>

10 Unrestricted Funds

	General Fund	Designated Fund	Total
	£	£	£
Balance at 1.1.14	10,838	3,604	14,442
Net movement in funds for the year	<u>(3,020)</u>	<u>-</u>	<u>(3,020)</u>
Balance at 31.12.14	<u>7,818</u>	<u>3,604</u>	<u>11,422</u>

11 Analysis of Net Assets by fund

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets for Church Use	26,254	320,056	346,310
Current Assets	4,626	13,446	18,072
Current Liabilities	<u>(19,458)</u>	<u>-</u>	<u>(19,458)</u>
Fund balance	<u>11,422</u>	<u>333,502</u>	<u>344,924</u>

12 Capital Commitments

At 31 December 2014 there were no commitments for capital expenditure.

Parochial Church Council of St John The Evangelist, Ravenhead

Additional Information

Adequacy of assets to meet fund restrictions

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

Change in year end

The PCC have not changed the year end date nor the length of the charity's financial year.

Funds

The charity holds restricted and designated funds.

Discontinued, continuing and acquired operations

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

Funds in deficit

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

Inalienable of historic assets

The charity had no assets at the balance sheet date classed as inalienable or historic.

Intangible assets

The charity has no intangible assets.

Revaluations

None of the charity's functional fixed assets have been revalued during the year and the charity does not have a policy of revaluation of these assets.

Subsidiaries

The charity has no subsidiary companies.

Uncapitalised fixed assets

The charity has no material fixed assets which have not been capitalised and included on the balance sheet.