

**ALL SAINTS  
DOGMERSFIELD**

**ANNUAL REPORT**

**AND**

**FINANCIAL STATEMENTS**

**OF THE**

**PAROCHIAL CHURCH COUNCIL**

**For the year ended 31 December 2017**

**Priest in Charge:**

Rev Mrs Angie Smith

**Bankers:**

Lloyds Bank plc  
61 High Street  
Odiham  
Hook  
Hampshire

CCLA Investment Management Ltd  
Senator House  
85 Queen Victoria Street  
London  
EC4V 4ET

**Independent examiner:**

H J Parmenter  
Chartered Accountant  
1 The Willows  
North Warnborough  
Hook  
Hampshire RG29 1DR

**DOGMERSFIELD PAROCHIAL CHURCH COUNCIL  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2017  
GENERAL FUND RECEIPTS AND PAYMENTS ACCOUNT**

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	NOTES	2017		2016	
		£	£	£	£
<b>RECEIPTS</b>					
<b>Incoming resources from donors</b>					
Regular giving		5,820		5,500	
Collections		8,349		9,322	
Donation from Friends of All Saints		3,215		-	
Income tax recovered		<u>3,661</u>		<u>2,792</u>	
			21,045		17,614
<b>Other voluntary incoming resources</b>					
Donations			3,351		2,820
<b>Income from investments</b>					
Interest			27		45
<b>Income from charitable and ancillary trading</b>					
Fees		2,060		3,143	
Fabric fund		120		180	
Magazine		-		500	
Sales of cards		172		95	
Bells		<u>-</u>		<u>10</u>	
			2,352		3,928
<b>TOTAL RECEIPTS</b>			<u>26,775</u>		<u>24,407</u>
<b>PAYMENTS</b>					
<b>Grants</b>					
Charitable donations			488		593
<b>Activities directly relating to the work of the Church</b>					
Diocesan Quota		16,500		16,500	
Clergy expenses		-		-	
Organ and music		3,140		2,500	
Accountancy		300		300	
Upkeep of church and churchyard	2	6,973		3,983	
Bells		-		-	
Sundry expenditure	3	<u>-</u>		<u>91</u>	
			26,913		23,374
<b>Church management and administration</b>					
Insurance		2,313		2,385	
Administration charge		1,970		1,600	
Website		<u>130</u>		<u>669</u>	
			4,413		4,654
<b>TOTAL PAYMENTS</b>			<u>31,814</u>		<u>28,621</u>

**DOGMERSFIELD PAROCHIAL CHURCH COUNCIL  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2017**

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**GENERAL FUND RECEIPTS AND PAYMENTS ACCOUNT (CONTINUED)**

	2017 £	2016 £
<b>Excess Receipts over Payments</b>		
General Fund	(5,039)	(4,214)
Cash, bank current and deposit accounts 1.1.17	<u>19,086</u>	<u>23,300</u>
Cash, bank current and deposit accounts 31.12.17	<u>14,047</u>	<u>19,086</u>

**Included in the General Fund bank account are the following amounts held for restricted purposes:-**

**DOGMERSFIELD BIBLE FUND**

Grant	-	-
Payments	-	-
Balance at 1.1.17	<u>28</u>	<u>28</u>
Balance at 31.12.17	<u>28</u>	<u>28</u>

**DOGMERSFIELD BELL FUND**

Grant	-	10
Payments	-	-
Balance at 1.1.17	<u>734</u>	<u>724</u>
Balance at 31.12.17	<u>734</u>	<u>734</u>

**DOGMERSFIELD RESTRICTED  
PROJECTS FUND**

Donations made during year	120	180
Expenditure	-	-
Balance at 1.1.17	<u>4,775</u>	<u>4,595</u>
Balance at 31.12.17	<u>4,895</u>	<u>4,775</u>

**DOGMERSFIELD PAROCHIAL CHURCH COUNCIL  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED  
 31 DECEMBER 2017  
 STATEMENT OF ASSETS AND LIABILITIES**

	2017		2016	
	£	£	£	£
<b>MONETARY ASSETS</b>				
Bank - Deposit		9,684		9,657
Current		<u>4,363</u>		<u>9,429</u>
General funds		<u>14,047</u>		<u>19,086</u>
		<u>14,047</u>		<u>19,086</u>

These accounts were approved at a meeting of the Parochial Church Council on

2018.

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 R J Revell - Treasurer

ACCOUNTING POLICIES

- 1) The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.

Funds

- a) General funds represent the funds of the PCC that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of other Church groups that owe an affiliation to another body, nor those that are informal gatherings of Church members.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

Statement of Assets and Liabilities

- b) The following assets are recognised but not valued in the Statement of Assets and Liabilities:
- i)
- Movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal.
  - Land and buildings held on behalf of the PCC.
  - Other fixtures, fittings and office equipment where the PCC is free to dispose of such assets without faculty and where the original cost exceeded £1,000.
  - Amounts owing from the Inland Revenue where a formal claim has been made.
  - Any other amounts owing to the PCC including church hall lettings and insurance claims.
  - Legacies where formal notification of entitlement and amount has been received at 31 December by the PCC.
- ii) Closing bank balances as shown in the receipts and payment account.

**DOGMERSFIELD PAROCHIAL CHURCH COUNCIL  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2017  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

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	2017 £	2016 £
<b>UPKEEP OF CHURCH &amp; CHURCHYARD</b>		
2) Heating, lighting & cleaning	1,771	1,511
Churchyard upkeep and repairs	1,800	1,620
Repairs and renewals to church	<u>3,402</u>	<u>852</u>
	<u>6,973</u>	<u>3,983</u>
<b>SUNDRY EXPENDITURE</b>		
3) Stationery		91
Miscellaneous expenses	-	-
	<u>-</u>	<u>91</u>

**DOGMERSFIELD PAROCHIAL CHURCH COUNCIL  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2017  
INDEPENDENT EXAMINER'S REPORT  
TO THE PCC OF DOGMERSFIELD**

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This report on the accounts of the PCC for the year ended 31 December 2017, which are set out on pages 2 to 6, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 1997 to 2006 ('the Regulations') and s.144 of the Charities Act 2011 ('the Act').

**Respective responsibilities of trustees and examiner**

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of Regulation 3(3) and section 144(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulation 25.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners and to be found in the Church guidance 2006 Edition issued by the Finance Division of the Archbishop's Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts 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 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:

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

H J Parmenter Chartered Accountant  
1 The Willows, North Warnborough,  
Hook, Hampshire, RG29 1DR

Date