



BURPHAMCHURCH
SHARING THE GOOD NEWS OF JESUS

ANNUAL REPORT
and
FINANCIAL STATEMENTS
of the
Parochial Church Council
of
St Luke's with the
Church of the Holy Spirit
Burpham

**For the year ended
31 December 2016**

Registered Charity number: 1128817

**Report and Accounts for the Parochial Church Council of
The Parish of Burpham St Luke's with Church of the Holy Spirit
For the year ended 31 December 2016**

Contents

	Page
Annual Report of the proceedings of the Parochial Church Council	1
Independent Examiner's Report	8
Statement of Comprehensive Income	9
Balance Sheet	10
Notes to the Accounts	11

Reports from church groups are available in the April 2017 edition of Burpham Times and via the church website www.burphamchurch.org.uk.

Report and Accounts for the Parochial Church Council of The Parish of Burpham St Luke's with Church of the Holy Spirit For the year ended 31 December 2016

Aim and purposes

The Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Rev James Levasier and the Associate Minister Rev Jo Levasier, who jointly share the role of vicar, in promoting the whole mission of the Church in the parish. The whole mission encompasses worship, pastoral care, evangelism, social activity and ecumenism. The PCC is also specifically responsible for maintaining St Luke's Church on Burpham Lane and the Church of the Holy Spirit (CHS) on New Inn Lane with its attached Church Centre. These church buildings and the people that congregate in them are collectively known as Burpham Church. Burpham Church has a vision to be "creating a people and place of prayer, care and sharing the Gospel."

Objectives and activities

The PCC is committed to enabling as many people as possible to worship at our churches, participate in other church activities and to become part of the local community. To this end the PCC adopts a range of different worship styles in services and holds services on Thursdays and Saturdays as well as various different times on Sundays. The PCC makes suggestions on how services can involve the many groups that live within the parish. The services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning activities for the year, the PCC considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. Burpham Church endeavours to enable ordinary people to live out their faith as part of the 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.

To facilitate this work the PCC considers that it is important to maintain the fabric of the St Luke's Church, the Church of the Holy Spirit and the Church Centre.

Achievements and performance

Worship, prayer, discipleship and evangelism

The PCC is keen to offer a range of services and faith development activities during the week and over the course of the year, which our community finds both beneficial and spiritually fulfilling. The regular Sunday services include a quiet 8.00 am communion service without music at St Luke's, parish communion using Common Worship and hymns at 9.15 am at CHS and a more informal and contemporary style of service with a music group at 10.45 am, also at CHS. A full programme of activities for children and young people runs at, and in parallel with, the 10.45 am service.

A communion service is held in CHS at 10 am every Thursday and is followed by the long established Thursday Drop-in group meeting in the church centre which provides an important time of regular fellowship for older residents of the parish.

Numbers at the 8.00 am service have remained largely constant through the year, but the 9.15 am service continues its small but steady further growth in numbers. The 10.45 am service has more volatility in attendance numbers but also continues to welcome new individuals and families of all ages into the fellowship.

A Messy Church service is run monthly on a Saturday afternoon with a craft activity in the church centre preceding a short worship element in church for parents and children, before all returning to the church centre for a shared meal. It continues to prove popular with families, providing an accessible route into church and faith. The monthly Sunday evening "Deeper" services are very informal and provide extended periods of time for praise, for corporate prayer and for prayer for individuals.

Many people from across the congregations are members of one of a number of Growth Groups which meet weekly for Bible study, fellowship and prayer, usually following themes that tie in to the Sunday sermon series

At the 2016 APCM it was confirmed that there were 124 names on the Electoral Roll for the parish, a net decrease of 1 over the previous year's number of 125. The average weekly Sunday attendance, counted during October, was 83 adults and 15 children and young people (2015 - 90 adults and 23 children and young people). The numbers increase significantly for major festivals with 151 (2015 - 183) people attending services on Easter Day and 365 (2015 - 391) attending services on Christmas Eve or Christmas Day.

As well as our regular services, we enable our community to celebrate and engage with God at significant life milestones. We provide thanksgivings and baptisms for those celebrating the start of life, weddings for those who wish to make their marriage vows before God and funerals for those grieving the loss of a loved one. During 2016 we have celebrated 5 child thanksgivings (2015 - 3) and 7 child baptisms (2015 - 5). We have celebrated 5 weddings (2015 - 2), held 5 funerals in our church (2015 - 2) and conducted 9 funeral services on behalf of the church at a crematorium (2015 - 3).

The PCC is eager to help all members of the community question and explore their faith and two Alpha and one Christianity Explored courses took place during the year to help facilitate this.

Vision 2016

The PCC agreed a vision to focus our church's energy on 3 areas, one per year, and then restarting the cycle after 3 years. The 3 areas are Prayer, Care and Share to help us connect with Burpham Community. 2016 was the year of focus on prayer with an emphasis on training and encouraging the congregation in prayer.

Deanery

Two lay members of the PCC sit on the deanery synod. This provides the PCC with an important link between the parish and the wider structures of the church. The representatives on the synod report back to the PCC meetings on significant discussions at the synod meetings.

Youth and Children's Work

The PCC places a high importance on its youth and children's work with activities for different age groups held throughout the week. Many activities are organised and run by the Church, but in addition Brownies and Guides meet weekly in the Church Centre and the Guides add a welcome extra dimension when they parade at Sunday services and attend some of the special celebration services during the year.

The youth and children's ministry is led by Tom Tame who the PCC has employed on a full-time basis as a full time Youth and Children's Minister since September 2014. The ministry continues to grow and develop across all areas. Livewire is now held at CHS rather than Burpham School, which has seen an increase in numbers as children from other schools attend. The two Download groups on Wednesday evening now see an average of between 30-40 young people across both groups each week. TNT on Thursday has also grown in numbers, with 8 young people meeting each week in a leader's home.

Eight young people, accompanied by four adults from the church, attended Spring Harvest for the first time in spring 2016, which helped them explore and develop their faith at a personal level as well as experience in a large Christian celebration event. Following this, for the first time we held a youth weekend away at Bentley Copse in partnership with Christ Church Guildford. Around 40 young people attended of whom 15 were from Burpham and from across the youth groups. Feedback was very positive, and a good relationship with Christ Church youth and leaders is starting to build.

Holiday Club for children from reception to school year 6 was run for the third year in February half term of 2016, with record numbers of 87 signing up. A number of the youth from years 7 and above were involved as leaders which they found challenging and enjoyable as well as rewarding.

Sunday Club continues to develop, with Jane Agg now generously volunteering her time in organizing the team and material. This has resulted in a significant enhancement to the teaching and development of faith in our children on Sunday mornings.

Tom continues to mentor the young people in line with a new policy approved by the PCC, to oversee the development of the youth work structure, lead weekly bible study groups on Mondays and Thursdays, and work in George Abbot secondary school offering behaviour support; a strong and constructive relationship has been established between the staff and Tom. The PCC is grateful for the time and hard work many volunteers put into running all of the groups throughout the week to support the Youth Minister.

The Vicars have regular involvement with educational organisations that meet in the parish, not only the Burpham Pre-school that uses the Church centre, but also the Tom Thumb and Christopher Robin nurseries that use premises elsewhere in the parish. Jo Levasier and Tom Tame have led assemblies at Burpham Primary School and welcomed the school community on visits to St Luke's and to Christmas services at CHS.

The extremely popular Caterpillar Café met on Friday mornings throughout school term times providing a much needed weekly forum for parents, carers and toddlers with as many as 40 toddlers attending on some weeks.

The Church Buildings

CHS and its church centre are used every day and most evenings for church and community events. The lobby area has become an increasingly popular area for activities ranging from the weekly Tuesday morning prayer meeting to informal, impromptu chats as well as providing a warm and comfortable space for those waiting to collect family members or friends from activities.

During summer 2016 a new staircase and small roof extension was installed in the church centre to provide access to the previous store area above the kitchen and lower store. This area was converted, decorated and furnished to provide a new meeting room for up to 20 people. The room has been called "The Barnabas Room" (Barnabas means "encouragement") and supports ministries in prayer, youth, CAP Money courses, staff supervision and other meetings. The installation of a chair lift as part of the works has provided full accessibility to the resource for all users of the building.

A routine inspection of the heaters at Luke's revealed dangerous wear resulting in them all being disconnected. The wiring at St Luke's had also been previously highlighted as a concern. Consequently, both the heating and wiring were replaced at St Luke's towards the end of 2016. The new heating can be controlled with a timer which improves efficiency and sustainability.

The Parish Office, located in the church centre at CHS, is open every weekday morning during school term and provides a personal welcome and interface to visitors to the church as well as performing administrative functions.

Pastoral care

Some members of the parish are unable to attend church due to temporary or long term sickness or age. The Curate, Jasmine Runnacles, plays a large part in assisting James and Jo Levasier to visit these people either at home or in hospital and to celebrate communion with them when appropriate.

We currently have 4 Diocesan Pastoral Assistants with two more in training who will complete their course in summer 2017. The existing Pastoral Assistants team at Burpham comprises Joy Peart focussing on baptism families, Marcelle Falconer who focuses on Children and youth and Barbie Howarth and Gill Steeden who have a particular interest in supporting older members of the congregations.

In the autumn a new Care Action Team was formed to co ordinate, create strategy and lead the pastoral work in the church. Grace Luke is the team leader with PAs and others involved in the work. They will also form the strategy for our Year of Care 2017-18.

Local and International Mission

The PCC has established a Mission Action Team and has committed to passing on 10% of its voluntary income to support mission and other charitable causes. In 2014 the PCC adopted Friends International, Christians Against Poverty (CAP), and Interserve (supporting especially the work of the Flemings in India) as its principal long term local, national and international mission partners. In addition to continuing with these partners, the PCC elected to add Happy Child and Guildford Street Angels where there are strong links through the active involvement of members of the congregation.

Following the success of earlier CAP Money courses, the CAP Money coaches in the congregation, ran three further courses during 2016 to help local people learn how to better budget and control their finances. A pioneering CAP Money course was also run in our local George Abbot secondary school for members of the sixth form.

Special Celebrations

The annual Free and For Nothing community event, when the Church provides a day of free activities and entertainment for members of the community of all ages in Sutherland Memorial Park, to illustrate God's generosity and grace to us, took place in August and was enjoyed by over 1000 people. This was approximately double the previous year in large part as a result of promotion on social media. The event was held on a Sunday for the first time and incorporated two services of worship during the day.

Staff Team

The central staff team comprises the Vicars, Stipendiary Training Curate, non Stipendiary Curate, Youth and Children's Minister and Church Centre Manager. The PCC would like to record its gratitude for the enormous generosity of time and talent provided by each individual member of this team.

The PCC was delighted to welcome Pippa Ford to Burpham as a Stipendiary Training Curate following her ordination in July 2016 and her initial two year placement from September 2014 and has valued and embraced her fresh ideas for worship and service. Her work in developing the prayer life of the church included a 24/7 prayer room during Holy Week 2016, which people of all ages found extremely informative and helpful for developing their own personal prayer life. The young people undertook a "sleepover" at CHS one night as part of their participation in the project.

Prayer

Corporate and individual prayer remains central to determining the direction, and supporting the activities, of the church and our 2016 vision to reach our community with God's love and gospel. As well as being at the heart of every service, there is a regular weekly prayer meeting held on Tuesday mornings at CHS which has seen growing attendance this year. A confidential prayer chain of nearly

40 people facilitates prayer for personal as well as church situations. The PCC equally acknowledges the importance of the faithful prayers of individual members in their everyday lives. A Prayer Action Team (PAT) was created to provide a strategy, training and co-ordination of prayer in the church.

Financial review

Unrestricted planned giving through standing orders, envelope pledges and loose collections at services totalled £110,372 for the year including associated tax recoverable through GiftAid. This was 10% lower than the equivalent amount of £122,502 in 2015, contributing to a deficit of £6,720 on net incoming resources on unrestricted funds. It reflects some members moving away from the parish during the year and changes in personal or financial circumstances of others. Nevertheless there remains a generosity of God's people in Burpham to support the work and mission of the church. Approximately 95% of the voluntary giving is received through standing orders, regular envelope gifts or other measures which enable the GiftAid scheme to be used to claim back tax on the gifts.

The Parish Share contribution to the Diocese of Guildford, to fund clergy stipends, pensions and housing along with central resources and initiatives, remains the largest single item of regular expenditure by the church. In 2015 it amounted to £66,444, a 4% increase year on the 2015 assessment of £63,888 which in turn was 4% higher than the previous year. The sum that the churches in the diocese have to find is shared between the churches according to a formula that is based on a combination of the direct costs of ministry and the numbers attending services during the month of October. Any resulting annual increase for an individual parish is capped at 4%.

The PCC established a policy in 2014 to pass on 10% of voluntary gifts received to support the wider mission of the church, locally, nationally and internationally. As a result £12,000 has been allocated to mission partners during the year.

Donations to the building fund of £39k in the previous year and £68k in the current year were supplemented by interest free loans from members of the congregation to enable building projects costing £119k to be undertaken in 2016. These provided a much needed additional meeting room in the church centre, automated extraction fans in the church at CHS and new heating and power at St Luke's church.

Reserves policy

The PCC considered its Reserves Policy in October 2014 and approved the following policy:

"It is the policy of Burpham Church to hold the equivalent of four months of salary costs and two months of running costs, excluding the Parish Share, in accessible cash reserves. This equates to approximately £20,000 which may be held in a bank account or an instant access investment. Although cash balances at 31 December 2014 are considerably higher than this amount, these will be diminished to below this level when the balance of building commitments and associated loan repayments are cleared. The PCC aspires to reach the level of net unrestricted cash reserves by 31 December 2016 and will set annual budgets which support incremental steps to achieve this target.

It is also our policy to prioritise annual budget surpluses to repay interest free loans as quickly as possible over the next two years and then to allocate £10k per year thereafter to build up a maintenance and improvement fund of £40k to support repairs to the church roof at St Luke's. It is the Church's policy to only authorise use of the reserves in the event that it would cost the Church more not to do so, for example through further damage resulting from not repairing a leaking building. The PCC has laid down a requirement that, at the time of approving any use of reserves, it must also set a clear strategy for the full replenishment of the cash within a period of one to three years. Cash balances surplus to immediate working capital needs are invested with the CCLA Church of England Deposit Fund."

The PCC will review the policy during 2017 in the light of the new loans taken out during the year.

Volunteers

The PCC would like to thank all the volunteers who work so hard to enable the church to function, leading and facilitating events and activities, some in frontline roles but many behind the scenes all ensuring some very mundane but essential tasks are accomplished every week.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England and operates under the Parochial Church Council Powers Measure. As Burpham Church has an annual turnover exceeding £100,000, the PCC is a Registered Charity with the Charity Commission, with charity number 1128817.

The method of appointment of PCC members is set out in the Church Representation Rules. In Burpham the membership of the PCC consists of the Vicars and the Curate ex officio, the two churchwardens, two Deanery Synod representatives and nine members elected by those members of the congregation who are on the electoral roll of the church. All those who attend services are encouraged to register on the Electoral Roll and stand for election to the PCC. At the 2014 Annual Parochial Church Meeting (APCM) approval was given to increase the maximum number of elected lay representative spaces on the PCC from 9 to 12. This had effect from the 2015 APCM although it is not currently the intention to immediately fill all the additional capacity created.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding how the funds of the PCC are to be spent. The vicar and the PCC are keen to ensure that membership of the PCC properly represents all services and all age bands. New members receive initial training into the workings of the PCC. The full PCC met monthly during the year with the exception of August and December when no PCC meeting was held. The average level of attendance was 14 members (2015 – 14).

The PCC has appointed a Standing Committee as required by law which has the power to transact business of the PCC between its meetings, subject to any directions given by the full council. The membership of the Standing Committee during the year was James Levasier and Jo Levasier (Vicars), Mike Pocock (Churchwarden) (from April 2015) Di Boyden (Churchwarden) (from April 2015) Martin Jones (Treasurer) and Rex Thorpe (PCC Secretary). No urgent issues or actions arose during the year which required the Standing Committee to meet.

The PCC has approved the establishment and terms of reference of a The Prayer Action Team, Care Action Team and a Finance Initiative Team. These committees are responsible to the PCC and report back to it with recommendations for approval as necessary.

Administrative information

The Parish of Burpham is situated to the north east of Guildford in Surrey. It is part of the Diocese of Guildford within the Church of England. The correspondence address is The Parish Office, Church of the Holy Spirit, New Inn Lane, Burpham, Guildford, GU4 7HW. The registered charity number is 1128817.

PCC members who have served at any time from 1 January 2016 until the date of this report are set out in the table on the next page.

PCC Membership

Ex officio members:

Rev James Levasier	Vicar	
Rev Jo Levasier	Associate Minister	
Rev Jasmine Runnacles	Curate	
Rev Pippa Ford	Curate	From July 2016 – Feb 2017

Churchwardens:

Mike Pocock	Vice Chair	From April 2015
Di Boyden		From April 2015

Deanery Synod Reps:

Jackie White		From April 2015
Rex Thorpe	PCC Secretary	From April 2015

Elected Members:

	Elected term (or earlier resignation date)
Jean Davy	April 2014 - 2017
Roger Salter	April 2014 – 2017
Martin Vodden	April 2014 – Nov 2016
Daniel Knight	April 2015 - 2018
Martin Luke	April 2015 - 2018
Lewis Williams	April 2015 – 2018
Martin Jones	April 2015 - 2018
Ruth Boughton	April 2016 - 2019
Darlene McCarley	April 2016 - 2019
Barbie Howarth	April 2016 – 2019

Co-opted Members:

Pippa Ford	Ordinand	till July 2016 then Clergy from July 2016
------------	----------	---

Invited to attend

Lisa Scott	Centre Manager	April 2016
------------	----------------	------------

Approved by the PCC on 21 March 2017 and signed on its behalf by:

Rev James Levasier
PCC Chair

Independent Examiner's Report to the members of the Parochial Church Council of the Parish of Burpham St Luke's with Church of the Holy Spirit

I report on the accounts for the year ended 31 December 2016 which are set out on pages 9 to 17.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 the 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 a full audit and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with s.130 of the 2011 Act; or
- to prepare accounts which accord with these accounting records

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.

Not yet approved and signed

Alastair J Michie, FCIBS, FCIS

14 Marlyns Close,
Guildford, Surrey, GU4 7LR

April 2016

Burpham Parish Church
STATEMENT OF COMPREHENSIVE INCOME
For the Year Ended 31 December 2016

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Incoming Resources						
Voluntary income	2a	125,454	-	68,714	194,168	186,586
Activities for generating funds	2b	238	-	229	467	759
Interest receivable	2c	213	-	-	213	246
Church activities	2d	24,776	-	-	24,776	20,116
Total Incoming Resources		150,681	-	68,943	219,624	207,707
Resources Expended						
Church Activities	3a	157,281	-	123,325	280,606	165,713
Governance costs	3b	120	-	-	120	90
Total Resources Expended		157,401	-	123,325	280,726	165,803
Net Incoming Resources		(6,720)	-	(54,382)	(61,102)	41,904
Transfers Between Funds	5, 8b	(3,286)	(963)	4,249	-	-
Net Movement in Funds		(10,006)	(963)	(50,133)	(61,102)	41,904
Balances b/f at 1 January 2016		74,612	5,444	(18,941)	61,115	19,211
Balances c/f at 31 December 2016		64,606	4,481	(69,074)	13	61,115

The notes on pages 11 to 17 form part of these accounts

Burpham Parish Church
BALANCE SHEET
As at 31 December 2016

		2016		2015	
	Note	£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	6		20,008		23,143
CURRENT ASSETS					
Debtors		95,977		59,331	
Cash at Bank Deposit accounts		41,740		41,527	
Cash at bank and in hand		6,825		13,286	
		48,565		54,813	
Total current assets		144,542		114,144	
CURRENT LIABILITIES					
Creditors					
Other creditors		(35,920)		(24,055)	
Loans		(102,867)		(32,117)	
Amounts falling due within one year		(138,787)		(56,172)	
NET CURRENT ASSETS					
			5,755		57,972
Loans due after more than one year	7		(25,750)		(20,000)
TOTAL ASSETS LESS LIABILITIES			13		61,115
FUNDS AND RESERVES					
Unrestricted Funds					
General Reserve	9		64,606		74,612
Designated Funds					
Mission Fund	8b	2,389		3,352	
Drop-in	8b	2,092		2,092	
	9		4,481		5,444
Restricted Funds					
Building Fund	8a	(70,792)		(20,659)	
Free & for Nothing	8a	1,718		1,718	
	9		(69,074)		(18,941)
			13		61,115

The notes on pages 11 to 17 form part of these accounts

Burpham Parish Church
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2016

1 Accounting policies

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.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes, and details of the funds held are included in the accounts.

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 donation is recognised. Grants and legacies to the PCC are recognised 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 certain.

Sales of the parish magazine and funds raised through one-off events and activities are accounted for gross.

Other income

Rental income from the letting of the church centre is recognised when the rental is due.

Income from investments

Dividends are recognised when due and payable; interest entitlements are recognised as they 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 recognised on revaluation of investments at 31 December.

Burpham Parish Church
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2016

1 Accounting policies (continued)

RESOURCES USED

Grants

Grants and donations are accounted for in the year recognised as the qualifying period.

Activities directly relating to the work of the church

The diocesan parish share is accounted for when due.

FIXED ASSETS

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected at any reasonable time. Items acquired since 1 January 1998 have been capitalised and depreciated in the financial statements over their currently anticipated useful economic life on a straight-line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £500, and the repair of movable church furnishings acquired before 1 January 1998 is written off.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight-line basis over 4 - 6 years, with the exception that fixtures and fittings are depreciated over 10 years. Individual items of expenditure of less than £500 are normally written off in the year in which they are acquired.

Investments

Investments are valued at market value on 31 December.

Current assets

Amounts owing to the PCC on 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that are deemed to be uncollectable.

Short term deposits include cash held on deposit either with the CCLA Church of England Funds or at a recognised UK bank or financial institution.

Burpham Parish Church
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2016

2 Incoming Resources

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
2a Voluntary Income						
Planned Giving	GiftAid donations	85,281	-	10,240	95,521	108,697
	Tax recoverable	20,020	-	2,560	22,580	23,866
	Other	-	-	-	-	-
Loose collections		5,071	-	-	5,071	4,727
Donations	Received net	11,266		46,114	57,380	38,167
	Tax recoverable	3,816		9,800	13,616	6,880
Legacies		-	-	-	-	-
Mission and charitable collections			-	-	-	4,249
		125,454	-	68,714	194,168	186,586
2b Activities for Generating Funds						
Parish magazine advertising		238	-	-	238	725
Fundraising		-	-	229	229	34
		238	-	229	467	759
2c Interest Receivable						
On CCLA deposit account		213	-	-	213	246
2d Income from Church Activities						
Fees for weddings and funerals		1,720	-	-	1,720	460
Church centre lettings		9,490	-	-	9,490	9,508
Parish magazine sales		536	-	-	536	404
Regular weekly activities		5,501	-	-	5,501	3,429
Other activities and events		7,529	-	-	7,529	6,315
		24,776	-	-	24,776	20,116

Burpham Parish Church
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2016

3 Resources Expended

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
3a Church Activities					
Mission Giving Tithed giving	11,037	-	-	11,037	12,250
Charitable gifts			-	-	6,749
Parish Share	66,444	-	-	66,444	63,888
Staff Salaries (note 4)	30,425	-	-	30,425	28,983
Vicar/Curate/Staff expenses	2,105	-	-	2,105	4,616
Staff training and development	1,161	-	-	1,161	1,775
Upkeep of services	1,875	-	-	1,875	2,086
Youth and children's work and activities	5,457	-	-	5,457	2,720
Church events costs	3,673	-	1,362	5,035	4,718
Discipleship and welfare	2,287	-	-	2,287	419
Major building works	-	-	119,428	119,428	4,437
Utilities	4,658	-	-	4,658	5,768
Insurance	2,505	-	-	2,505	2,453
Stationery, printing, postage, etc.	9,906	-	-	9,906	8,243
Cleaning and refuse collection	3,885	-	-	3,885	4,401
Maintenance of St Luke's Churchyard	1,764	-	-	1,764	1,251
Other maintenance costs	5,139	-	-	5,139	3,598
Depreciation of equipment (note 6)	3,980	-	2,535	6,515	6,980
Vicarage maintenance and expenses	980	-	-	980	378
	157,281	-	123,325	280,606	165,713
3b Governance costs					
PCC awayday costs	120	-	-	120	90
	120	-	-	120	90

Burpham Parish Church
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2016

4 Staff costs

	2016 £	2015 £
Wages and salaries	30,425	28,983

The Church has employed Tom Tame as a full time Youth and Children's Minister since 1 September 2014. A Church Centre Manager, Lisa Scott, is employed on weekday mornings during term-time and is based in the Parish Office.

As a registered charity, Burpham Church qualifies for the Government's Employment Allowance. The full value of employer class 1 national insurance contributions arising during the year was covered by the rebate (2015 - also fully covered).

No payments or expenses were paid during the year (2015 - none) to any PCC member, persons closely connected to them or related parties, in connection with their PCC duties.

5 Analysis of Transfers Between Funds

	Unrestricted Funds £	Building Fund £	Mission Fund £	Drop-In Fund £	Total 2016 £
Designated mission money	963	-	(963)	-	-
Application of legacy	(4,249)	4,249	-	-	-
	<u>(3,286)</u>	<u>4,249</u>	<u>(963)</u>	<u>-</u>	<u>-</u>

With effect from 2014, the PCC determined to gift 10% of the voluntary planned and loose offering to mission partners and other charitable organisations. The amount of the tithe not allocated to partners at the year end is transferred from the unrestricted General Fund to the designated Mission Fund and released back in a subsequent year when an allocation is made.

Burpham Parish Church
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2016

6 Tangible Fixed Assets

	Fixtures and Fittings £	Office Equipment £	Church Furniture and Equipment £	Total £
Cost				
At 1 January 2016	13,408	7,213	22,609	43,230
Additions	-	649	2,731	3,380
At 31 December 2016	<u>13,408</u>	<u>7,862</u>	<u>25,340</u>	<u>46,610</u>
Accumulated Depreciation				
At 1 January 2016	3,533	7,030	9,524	20,087
Charge for the year	1,167	313	5,035	6,515
At 31 December 2016	<u>4,700</u>	<u>7,343</u>	<u>14,559</u>	<u>26,602</u>
Net Book Value				
At 31 December 2016	<u>8,708</u>	<u>519</u>	<u>10,781</u>	<u>20,008</u>
At 31 December 2015	<u>9,875</u>	<u>183</u>	<u>13,085</u>	<u>23,143</u>

Tangible fixed assets with net book values at 31 December 2016 of £3,494 in Fixtures and Fittings and £8,733 in Church Furniture and Equipment, and on which depreciation of £2,740 was charged in 2016, are held in the Building Fund. All other assets are unrestricted.

7 Loans

The Church has received loans from members of the congregation to facilitate refurbishment works to support the ministries at the Church of the Holy Spirit and at St Luke's. The existing loans at 1 January 2016 are unsecured, interest free and repayable in instalments between 2014 and 2018. Further loans on the same terms were entered into during 2016 to enable creation of the Barnabas Room at Church of the Holy Spirit and new heating and power at St Luke's. These loans are repayable in instalments between 2017 and 2020.

8 Funds

8a Restricted Funds

The restricted funds comprise the Buildings Fund for the reordering and refurbishment of the Church of the Holy Spirit and the Free and for Nothing Fund. The building fund receives regular planned giving and ad hoc donations which enable the loan instalment repayments to be met as they fall due.

Burpham Parish Church
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2016

8a Restricted Funds (continued)

The Free and for Nothing Fund holds donations or grants which have been provided specifically to support the annual summer community event organised by the Church for the local community. New donations of £1,000 was received in the year and costs of £1,362 from the 2016 summer event were charged to the Fund, leaving a £nil balance at the year end.

All other transactions recorded through the restricted funds in the Statement of Financial Activity relate to the Building Fund.

8b Designated Funds

The designated funds comprise the Drop-in Fund and the Mission Fund.

The Drop-in fund records the transactions of the Drop-in group and which have been operated through a separate bank account.

The Mission Fund holds funds which have been designated by the PCC to be used for the wider mission of the worldwide church through the work of mission partners and similar charitable organisations, but which have not been allocated to partners at the year end.

Fund movements on designated funds during the year were as follows:

	Drop-in Fund £	Mission Fund £	Total 2016 £
Balance at 1 January 2016	2,092	3,352	5,444
Incoming resources	-	-	-
Resources expended	-	-	-
Transfer (note 5)	-	(963)	(963)
Balance at 31 December 2016	2,092	2,389	4,481

9 Analysis of Net Assets by Fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2016 £
Tangible fixed assets	7,781	-	12,227	20,008
Debtors	70,793	-	25,184	95,977
Cash at bank	101,569	4,481	(57,485)	48,565
Amounts falling due within one year	(115,537)	-	(23,250)	(138,787)
Amounts falling after more than one year	-	-	(25,750)	(25,750)
	64,606	4,481	(69,074)	13