

**Independent Examiner's Report,  
To the PCC of Salisbury St Mark and Laverstock St Andrew**

This report on the accounts of the PCC for the year ended 31 December 2016, which are set out on the adjoining pages, is in respect of an examination carried out under regulation 3(3) of the Church Accounting Regulations 1997 to 2001 ('the regulations') and s.43 of the Charities Act 1993 ('the Act').

**Respective responsibilities of the PCC and the examiner**

As 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 43(3) 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 this 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, 2001 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts 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 I do not express an audit opinion on the view given on the accounts.

**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 in respect of the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare accounts, which accord with the accounting records and to comply with the requirements of the Act and the Regulations have not been met.
- 2) Or to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Clifford Fry & Co LLP  
Chartered Accountants  
St Mary's House  
Netherhampton  
Salisbury  
Wilts  
SP2 8PU



## **PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

### **FINANCIAL REVIEW for year ended 31 December 2016**

On January 30th 2013, the Parochial Church Council of St Mark's Salisbury and St Andrew's Church Parochial Church Council merged, retaining the same Charities Commission number as St Mark's Church, with the name changed to Parochial Church Council of Salisbury St Mark and Laverstock St Andrew.

The PCC approved that the Financial Statements will reflect income and expenditure for Salisbury St Mark and Laverstock St Andrew.

The financial position of St Mark's and St Andrew's remained healthy in 2016 with the Parish Share being paid in full and sufficient resources available to cover local mission activities and also to cover the 10% tithe of general giving that is paid for Christian Mission at home and overseas.

During 2016 Planned Giving and Collections increased by around 4%. Income accumulated into restricted funds was £21,576; (2015: £12,813) as detailed in note 2b.  
Total income for 2016 being £167,927; (2014: £155,385)

Expenditure in the year totalled £165,246; (2015: £140,413), with staff costs increasing, see note 4a, by £9,924 with the recruitment of a Youth and Children's minister.

This resulted in net income / (outgoing) resources of £2,681; (2015: £14,972)

The PCC of Salisbury St Mark and Laverstock St Andrew is registered with the Charities Commission under number 1141301

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**STATEMENT OF FINANCIAL ACTIVITIES for year ended 31 December 2016**

	Note	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
		£	£	2016	2015	£	£
<b>INCOMING RESOURCES</b>							
Voluntary income	2a	134,893	-	134,893	130,202		
Activities for generating funds	2b	-	21,576	21,576	12,813		
Income from Investments	2c	2,038	-	2,038	2,461		
Church Activities	2d	9,420	-	9,420	9,909		
<b>TOTAL INCOMING RESOURCES</b>		<b>146,351</b>	<b>21,576</b>	<b>167,927</b>	<b>155,385</b>		
<b>RESOURCES EXPENDED</b>							
Church activities	3a	130,834	22,005	152,839	127,287		
Governance costs	3b	204	-	204	1,257		
Support Costs	3c	12,203	-	12,203	11,870		
<b>TOTAL RESOURCES EXPENDED</b>		<b>143,241</b>	<b>22,005</b>	<b>165,246</b>	<b>140,413</b>		
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>3,110</b>	<b>(429)</b>	<b>2,681</b>	<b>14,972</b>		
Movement in Market Value of Restricted Investment funds	5a		8,228	8,228	1,140		
Movement in Reserves		3,110	7,799	10,909	16,112		
<i>Total balances brought forward at 1 January 2016</i>		<i>77,295</i>	<i>119,504</i>	<i>196,799</i>			
<b>Total balances carried forward at 31 December 2016</b>		<b>80,419</b>	<b>127,289</b>	<b>207,708</b>			

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**BALANCE SHEET AS AT 31 DECEMBER 2016**

	Note	2016	2015
<b>FIXED ASSETS</b>			
Investments	5a	80,000	71,772
<b>CURRENT ASSETS</b>			
Sundry Debtors	5c	26,539	24,479
Short-term deposits	5b	33,705	27,785
Cash at Bank - CAF		55,894	72,409
Cash at Bank - RBS		14,141	4,508
Cash at Bank - Lloyds		10,048	7,350
Discretionary fund		448	615
Petty Cash		13	13
		<b>140,788</b>	<b>137,159</b>
<b>CURRENT LIABILITIES</b>			
Less Sundry Creditors	5d	(13,080)	(12,132)
<b>NET CURRENT ASSETS</b>		<b>127,708</b>	<b>125,027</b>
<b>TOTAL ASSETS LESS LIABILITIES</b>		<b>207,708</b>	<b>196,799</b>
Represented by:			
<b>FUNDS</b>			
Unrestricted	6		
Restricted	6c	80,419	77,295
Reserve	6a	100,869	95,724
	6b	26,420	23,780
	6e	<b>207,708</b>	<b>196,799</b>

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW****FINANCIAL STATEMENT**

<b>Incoming Resources</b>	Notes:	Unrestricted £	Restricted £	<b>2016</b> £	<b>2015</b> £
Voluntary Income					
Planned Giving		89,547		89,547	89,588
Income tax recoverable		27,347		27,347	24,941
		116,894		116,894	114,529
Cash in collections		9,219		9,219	7,217
Donations		8,780	0	8,780	8,455
	2a	134,893	0	134,893	130,202
Activities for Generating Funds					
BC Kitchen Grant			2,396	2,396	0
Church Growth & Mission Fund			2,530	2,530	2,000
Mini Marks			368	368	20
Flower fund			0	0	50
St Mark's notice board			0	0	1,000
Rector and Church Wardens Fabric			55	55	65
Churchyard / church garden fund				0	1,002
St Andrews 2 Fund			0	0	50
Reordering Fund			11,059	11,059	200
Appeals - youth worker			3,830	3,830	6,666
Sudan Partners together			1,338	1,338	1,760
CMS Lent Boxes			0	0	0
	2b	0	21,576	21,576	12,813
Dividends and interest credited to current a/c	2c	2,038		2,038	2,461
Church Activities					
Churchyard		318		318	0
Rental Income		3,314		3,314	4,194
Parochial fees		4,915		4,915	4,833
Other income		873		873	882
	2d	9,420	0	9,420	9,909
<b>TOTAL INCOMING RESOURCES</b>		<b>146,351</b>	<b>21,576</b>	<b>167,927</b>	<b>155,385</b>

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**FINANCIAL STATEMENT for year ending 31 December 2016**

<b>Resources Expended</b>	Note:	Unrestricted	Restricted	2016	2015
		£	£	£	£
Church Activities					
Missionary and Charitable Giving		(12,659)		(12,659)	(12,018)
Ministry Parish Share		(66,575)		(66,575)	(67,624)
Clergy Expenses		(2,482)		(2,482)	(1,878)
Training and Education					
Young peoples materials		(919)		(919)	(547)
Equipment/Course material		(15)		(15)	(695)
Books/Literature		(109)		(109)	(889)
Discretionary Fund		(1,167)		(1,167)	(925)
Church mission activities		(278)	(1,985)	(2,263)	(2,802)
Youth & Children's Minister		(4,981)	(7,621)	(12,602)	(2,875)
Children and Families Worker		(4,897)		(4,897)	(8,397)
Upkeep of Services		(2,363)		(2,363)	(1,684)
Organ + Piano costs & media licence		(1,866)		(1,866)	(1,108)
Mini-Marks			(420)	(420)	-
Flower fund				-	(50)
Website		-		-	(162)
Church Running Expenses					
Gas		(5,237)		(5,237)	(5,690)
Electricity		(2,533)		(2,533)	(2,257)
Insurance		(7,474)		(7,474)	(7,501)
Cleaning+Consumables		(825)		(825)	(671)
Churchyard		(318)		(318)	(803)
Church Maintenance (Minor)		(11,481)		(11,481)	(5,026)
Barrington Centre					
Kitchen upgrade (grant received)			(2,382)	(2,382)	0
Water		(134)		(134)	(153)
Major Repairs		(2,880)	(7,154)	(10,034)	0
Reordering			(2,193)	(2,193)	(502)
Church garden fund			(200)	(200)	0
Miscellaneous expenses		(1,641)	(50)	(1,691)	(1,858)
	3a	<u>(130,834)</u>	<u>(22,005)</u>	<u>(152,839)</u>	<u>(126,112)</u>
Governance Costs					
Legal Fees		0		0	(1,048)
Audit Fee		(204)		(204)	(209)
	3b	<u>(204)</u>	<u>0</u>	<u>(204)</u>	<u>(1,257)</u>
Support Costs					
Parish Administration Assistants		(7,107)		(7,107)	(7,072)
Telephone costs		(2,105)		(2,105)	(1,845)
Other office costs / administration		(1,881)		(1,881)	(3,407)
Recruitment		(690)		(690)	0
Refreshments		(420)		(420)	(721)
	3c	<u>(12,203)</u>	<u>0</u>	<u>(12,203)</u>	<u>(13,045)</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u><b>(143,241)</b></u>	<u><b>(22,005)</b></u>	<u><b>(165,246)</b></u>	<u><b>(140,413)</b></u>

<b>Summary</b>	<b>Income</b>	<b>146,351</b>	<b>21,576</b>	<b>167,927</b>	<b>155,385</b>
	<b>Expenses</b>	<u><b>(143,241)</b></u>	<u><b>(22,005)</b></u>	<u><b>(165,246)</b></u>	<u><b>(140,413)</b></u>
	<b>Movement</b>	<u><b>3,110</b></u>	<u><b>(429)</b></u>	<u><b>2,681</b></u>	<u><b>14,972</b></u>

Movement in market value of investment funds (see note 5a)

8,228

1,140

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**Movement in Funds excluding restricted Investment Funds (see note 6 c)**

	Unrestricted	Restricted	Total
	£	£	£
<b>Balances Brought Forward as at 1.1.16</b>			
General Fund	64,320		64,320
St Mark's Building Fund		7,154	7,154
Sudan		9,462	9,462
Church Growth & Mission (Desig)		3,404	3,404
Mini Marks		845	845
Re-Ordering & Annexe		8,955	8,955
St Andrews 2 Fund		50	50
Flower Fund		68	68
Alpha Courses		250	250
Open the Book Fund		255	255
War Memorial Fund		407	407
Rector and Church Wardens Fabric		11,871	11,871
CMS Lent Boxes		20	20
Petty Cash(Office+Mini-Marks)	13		13
Discretionary fund	615		615
St Mark's notice board		1,000	1,000
St Mark's garden fund		200	200
Youth worker		3,791	3,791
Sundry Debtor (Gift aid reclaim)	24,479	0	24,479
Sundry Creditors	(12,132)	0	(12,132)
	<u>77,295</u>	<u>47,732</u>	<u>125,027</u>
	Unrestricted	Restricted	Total
	£	£	£
<b>Balances Carried Forward as at 31.12.16</b>			
General Fund	66,499		66,499
St Mark's Building Fund		0	0
Sudan		10,800	10,800
Church Growth & Mission (Desig)		3,949	3,949
Mini Marks		793	793
Re-Ordering & Annexe		17,821	17,821
St Andrews 2 Fund		0	0
Flower Fund		68	68
Alpha Courses		250	250
Open the Book Fund		255	255
War Memorial Fund		407	407
Rector and Church Wardens Fabric		11,926	11,926
CMS Lent Boxes		20	20
Petty Cash(Office+Mini-Marks)	13		13
Discretionary fund	448		448
St Mark's notice board		1,000	1,000
St Mark's garden fund		0	0
Youth worker		0	0
	<u>66,960</u>	<u>47,289</u>	<u>114,249</u>
Sundry Debtors	26,539	0	26,539
Sundry Creditors	(13,080)	0	(13,080)
	<u>80,419</u>	<u>47,289</u>	<u>127,708</u>
Funds Movement excluding market value adj of investment funds	<u>3,124</u>	<u>(443)</u>	<u>2,681</u>

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**Notes to the Financial Statements 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, except where noted due to the smallness of scale.

The financial statements have been prepared under the historical cost convention.

**Funds**

General funds 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 unrestricted.

Restricted funds are those given for a particular purpose.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

**Incoming Resources**

*Voluntary income and capital sources*

Collections are recognised when received by the PCC.

Gift Aid related to January to December 2016 period but claimed for in 2017 is accounted for within 2016 receipts

**Income from investments**

Interest entitlements are accounted for when they are received so long as there are 12 monthly or 4 quarterly receipts. This is an amendment to the standard, which requires them to be recognised as they accrue.

**Resources Expended**

*Church Activities*

The Diocesan Parish Share is paid in full up to 31st December 2016 and it is anticipated the share for 2017 can be paid in full in that year.

**Fixed Assets**

*Consecrated property and movable church furnishings*

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) 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). No such furnishings are included in these accounts.

*Other fixtures, fittings and office equipment*

Currently all equipment used within church premises is written off when the asset is acquired.

*Current Assets*

Short-term deposits include cash held on deposit with The CBF Church of England Funds.

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**Notes to the Financial Statements for the year ended 31 December 2016**

**2 INCOMING RESOURCES**

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	2015 £
2 (a) INCOMING RESOURCES				
Voluntary income	134,893	-	134,893	130,202
Voluntary income increased by 4% in 2016				
(b) Activities for generating funds	-	21,576	21,576	12,813

Income into funds increased by £8,763 in 2016, as detailed below:

	Unrestricted Funds	Restricted Funds	Total 2016	2015
<i>Youth worker fund:</i>				
bfwd		3,791	3,791	
Income from appeal		3,830	3,830	6,666
Youth worker costs		(7,621)	(7,621)	(2,875)
Fund cfwd		-	-	3,791
<i>Barrington Centre Kitchen Grant</i>				
bfwd		-	-	
Income in the year		2,396	2,396	
Expenditure		(2,382)	(2,382)	
cfwd		14	14	
<i>Church growth and mission fund:</i>				
bfwd		3,404	3,404	4,207
Income in the year		2,530	2,530	2,000
Expenditure		(1,985)	(1,985)	(2,802)
cfwd		3,949	3,949	3,405
<i>Flower fund</i>				
bfwd		68	68	68
Income in the year		-	-	50
Expenditure		-	-	(50)
cfwd		68	68	68
<i>Rector and Church Wardens Fabric</i>				
bfwd		11,871	11,871	11,806
Income in the year		55	55	65
Expenditure		-	-	0
cfwd		11,926	11,926	11,871
<i>St Mark's Building Fund</i>				
bfwd		7,154	7,154	7,154
Income in the year		-	-	0
Expenditure		(7,154)	(7,154)	0
cfwd		-	-	7,154
<i>Churchyard:</i>				
bfwd		-	-	0
Income in the year		-	-	802
Expenditure		-	-	(803)
cfwd		-	-	(0)
<i>St Marks Church garden:</i>				
bfwd		200	200	0
Income in the year		-	-	200
Expenditure		(200)	(200)	0
cfwd		-	-	200



**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**Notes to the Financial Statements for the year ended 31 December 2016**

	Unrestricted Funds	Restricted Funds	Total 2016	2015
2 b (continued)				
<i>St Andrews 2 Fund:</i>				
bfwd		50	50	0
Income in the year		-	-	50
Expenditure		(50)	(50)	0
cfwd		-	-	50
<i>Alpha Courses</i>				
bfwd		250	250	250
Income in the year		-	-	0
Expenditure		-	-	0
cfwd		250	250	250
<i>Open the Book Fund</i>				
bfwd		255	255	255
Income in the year		-	-	0
Expenditure		-	-	0
cfwd		255	255	255
<i>War Memorial Fund</i>				
bfwd		407	407	407
Income in the year		-	-	0
Expenditure		-	-	0
cfwd		407	407	407
<i>Reordering / annexe fund:</i>				
bfwd		8,955	8,955	9,257
Income in the year		11,059	11,059	200
Expenditure		(2,193)	(2,193)	(502)
cfwd		17,821	17,821	8,955
<i>Mini Marks:</i>				
bfwd		845	845	825
Income in the year		368	368	20
Expenditure		(420)	(420)	-
cfwd		793	793	845
<i>St Mark's notice board</i>				
bfwd		1,000	1,000	0
Income in the year		-	-	1,000
Expenditure		-	-	-
cfwd		1,000	1,000	1,000
<i>Sudan Partners together</i>				
bfwd		9,462	9,462	7,702
Income in the year		1,338	1,338	1,760
Expenditure		-	-	-
cfwd		10,800	10,800	9,462
<i>CMS Lent Boxes</i>				
bfwd		20	20	20
Income in the year		-	-	0
Expenditure		-	-	-
cfwd		20	20	20

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**Notes to the Financial Statements for the year ended 31 December 2016**

	Unrestricted Funds	Restricted Funds	Total 2016	2015
2 b (continued) <b>Total restricted funds:</b>				
bfwd		47,732	47,732	41,951
Income in the year		21,576	21,576	12,813
Expenditure		(22,005)	(22,005)	(7,033)
cfwd		47,303	47,303	47,732
<i>Discretionary fund</i>				
bfwd	615	-	615	490
Income in the year	1,000	-	1,000	1,050
Expenditure	(1,167)	-	(1,167)	(925)
cfwd	448	-	448	615
(c) Income from Investments	2,038	-	2,038	2,461
(d) Church Activities	9,420	-	9,420	9,909
<b>TOTAL INCOMING RESOURCES</b>	<b>146,351</b>	<b>21,576</b>	<b>167,927</b>	<b>155,385</b>

Total incoming resources increased by 8% over 2015

<b>3 Payments</b>	Unrestricted £	Restricted £	<b>2016</b> £	<b>2015</b> £
<b>RESOURCES EXPENDED</b>				
3a Church activities	130,834	22,005	152,839	126,112
Costs for church activities increased by £26,527 (21%) over 2015. The movement in restricted funds of (£429) is detailed above in section 2.b.				
3b Governance costs	204	-	204	1,257
Governance costs decreased by £1,053 over 2015				
3c Support Costs	12,203	-	12,203	13,045
Support costs decreased by £842 over 2015				
<b>TOTAL RESOURCES EXPENDED</b>	<b>143,241</b>	<b>22,005</b>	<b>165,246</b>	<b>140,413</b>

<b>4 (a) STAFF COSTS</b>	Unrestricted £	Restricted £	<b>2016</b> £	<b>2015</b> £
Wages & salaries(Including NIC's)	25,396	-	25,396	15,472
<b>(b) PAYMENTS OF OVER £50 TO PCC MEMBERS</b>				
2016: None				
2015: None				

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**Notes to the Financial Statements for the year ended 31 December 2016**

**5 ASSETS**

5 (a) Investments

Share holdings in the Central Board of Finance are held by The Salisbury Diocesan Board of Finance as custodian trustees for the parish.

	Cost value	Value	Value
		31.12.16	31.12.15
St Andrew's Capital Works Fund 212.64 units	1,094	3,707	3,212
St Andrew's Reserve Fund 1,757 units	9,000	26,420	23,780
C Everard 101 units	(not known)	171	162
C Everard Charity 51 units	(not known)	767	690
Laverstock - Bowyear 133 units	1,000	2,000	1,800
Laverstock - Robson 2,783 units	21,000	41,848	37,667
Laverstock - Miles 30 units	100	451	406
Laverstock - Williams 76 units	570	1,143	1,029
Laverstock - Church Hall 200.37 units	757	3,493	3,027
		<u>80,000</u>	<u>71,772</u>
Movement in market value of Investment funds		<u>8,228</u>	<u>1,140</u>

It is the trustees' opinion that the PCC has legal title to the investments and entitled to any revenue from those investments. Therefore in agreement with the Church Accounting Regulations 2006 they are included at their market value as at 31 December 2016.

**CURRENT ASSETS**

5 (b) Short-term deposits

The short-term deposits refer to funds deposited with The CBF Church of England Deposit Fund through CCLA Investment Management Ltd (CBF)

	2016	2015
	£	£
St Andrew's PCC Fund	21,779	15,914
Rector & Churchwardens Fabric Account	11,926	11,871
	<u>33,705</u>	<u>27,785</u>

5(c) Sundry Debtors

Gift aid reclaim	26,416	24,434
Other debtors	123	45
	<u>26,539</u>	<u>24,479</u>

**CURRENT LIABILITIES**

5(d) Sundry Creditors

Mission	(12,409)	(11,790)
Other creditors	(671)	(342)
	<u>(13,080)</u>	<u>(12,132)</u>

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**Notes to the Financial Statements for the year ended 31 December 2016**

6(a) Restricted fund movements	Opening bal 1.1.16	Income/ fund growth	Expenditure	Closing bal 31.12.16
<b>Restricted Investment funds</b>				
St Andrew's Capital Works Fund 212.64 units	3,212	495		3,707
C Everard 101 units	162	9		171
C Everard Charity 51 units	690	77		767
Laverstock - Bowyear 133 units	1,800	200		2,000
Laverstock - Robson 2,783 units	37,667	4,181		41,848
Laverstock - Miles 30 units	406	45		451
Laverstock - Williams 76 units	1,029	114		1,143
Laverstock - Church Hall 200.37 units	3,027	466		3,493
	<u>47,992</u>	<u>5,588</u>	<u>0</u>	<u>53,580</u>
<b>Restricted non investment funds</b>				
CBF Building Fund(previously part of 50:50) - CAF account	7,154		(7,154)	-
Sudan Partners Together Fund - CAF account	9,462	1,338		10,800
Reordering&Annexe Fund - CAF account	8,955	11,059	(2,193)	17,821
Mini Marks - CAF account	845	368	(420)	793
CMS Lent fund - CAF account	20			20
Church Growth & Mission - CAF account	3,404	2,530	(1,985)	3,949
Youth worker	3,791	3,830	(7,621)	-
St Mark's notice board fund	1,000	-	-	1,000
St Mark's garden fund	200	-	(200)	-
Barrington Centre Kitchen Grant	0	2,396	(2,382)	14
Churchyard fund	0	-	-	-
St Andrews 2 Fund	50	-	(50)	-
Rector and Churchwardens Fabric 634042002D	11,871	55	-	11,926
St Andrew's PCC Fund 634042001D - Flower Fund	68	-	-	68
St Andrew's PCC Fund 634042001D - Alpha Courses	250			250
St Andrew's PCC Fund 634042001D - Open the Book Fund	255			255
St Andrew's PCC Fund 634042001D - War Memorial Fund	407			407
	<u>47,732</u>	<u>21,576</u>	<u>(22,005)</u>	<u>47,303</u>
<b>Total restricted funds</b>	<u>95,724</u>	<u>27,164</u>	<u>(22,005)</u>	<u>100,883</u>
6 (b) St Andrew's Reserve Fund 1,757 units	<u>23,780</u>	<u>2,640</u>		<u>26,420</u>

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**Notes to the Financial Statements for the year ended 31 December 2016**

**6 c) Funds excluding restricted Investment Funds**

	Unrestricted Fund	Restricted Fund	Reserve Fund	2016 Total	2015 Total
	£	£	£	£	£
General fund - CAF account	21,511			21,511	37,578
CBF Building Fund(previously part of 50:50) - CAF account		-		-	7,154
Sudan Partners Together Fund - CAF account		10,800		10,800	9,462
Reordering&Annexe Fund - CAF account		17,821		17,821	8,955
Mini Marks - CAF account		793		793	845
CMS Lent fund - CAF account		20		20	20
Church Growth & Mission - CAF account		3,949		3,949	3,404
Youth worker		-		-	3,791
St Mark's notice board fund		1,000		1,000	1,000
St Mark's garden fund		-		-	200
Bank current account - RBS - PCC	14,141			14,141	4,508
Discretionary Fund	448			448	615
Petty Cash	13			13	13
Bank current account - Lloyds Bank - PCC	10,048			10,048	7,300
St Andrews 2 Fund		-		-	50
Rector and Churchwardens Fabric 634042002D		11,926		11,926	11,871
St Andrew's PCC Fund 634042001D - General	20,799			20,799	14,934
St Andrew's PCC Fund 634042001D - Flower Fund		68		68	68
St Andrew's PCC Fund 634042001D - Alpha Courses		250		250	250
St Andrew's PCC Fund 634042001D - Open the Book Fund		255		255	255
St Andrew's PCC Fund 634042001D - War Memorial Fund		407		407	407
	66,960	47,289	-	114,249	112,680
Sundry debtor -see note 5 (c)	26,539			26,539	24,479
Sundry creditors - see note 5 (d)	(13,080)			(13,080)	(12,132)
	80,419	47,289	-	127,708	125,027

**6 (d) Restricted Investment Funds**

St Andrew's Capital Works Fund 634042003S		3,707		3,707	3,212
C Everard 634042001F		171		171	162
St Andrew's PCC Reserve Fund 634042001S			26,420	26,420	23,780
C Everard Charity 634042002S		767		767	690
Laverstock - Bowyear 134001375S		2,000		2,000	1,800
Laverstock - Robson 134001723S		41,848		41,848	37,667
Laverstock - Miles 134001843S		451		451	406
Laverstock - Williams 134001844S		1,143		1,143	1,029
Laverstock - Church Hall 134001997S		3,493		3,493	3,027
	-	53,580	26,420	80,000	71,772
<b>6 e <u>Total Funds</u></b>	80,419	100,869	26,420	207,708	196,799

The Church Growth & Mission Fund was set up in 2007 following the receipt of donations & refund of the Parish Share by the Diocese. Although all strictly unrestricted, each was given with the desire to further mission and church growth. The PCC made it a designated fund.

The Re-Ordering Fund was set up in 2009 to hold donations for improvement works to the interior design and fabric of the Church. With Phase 1 & 2 of this complete any remaining funds will be allocated to the annexe redevelopment

A fund to support work in the Sudan (Sudan Partners Together Fund) was set up during 2011

The discretionary fund is held by Rev J Findlay and is not a restricted fund.

Note, for the sake of presentation the Financial statements are rounded to the nearest pound and thus contain small rounding differences.