

**The Parochial Church Council of the Ecclesiastical Parish  
of Winchcombe with Gretton, Sudeley Manor and Stanley Pontlarge**

**Financial Statements**

**for the year ended 31 December 2014**

**Gardner Brown  
Chartered Accountants  
Calderwood House  
7 Montpellier Parade  
Cheltenham  
Gloucestershire  
GL50 1UA**

**The Parochial Church Council of the Ecclesiastical Parish  
of Winchcombe with Gretton, Sudeley Manor and Stanley Pontlarge**

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**The Parochial Church Council of the Ecclesiastical Parish  
of Winchcombe with Gretton, Sudeley Manor and Stanley Pontlarge**

**Legal and administrative information**

**Charity number** 1138071

**Trustees**

Judge Alan Brian Thomas  
Major (Retired) Thomas William Hancock  
Rev Peter John Partington  
Mrs Rosemary Elisabeth Hancock  
Mrs Julia Ann Hook  
Mr Arthur Ruddock  
Mrs Margaret Bearne  
Mrs Margaret Jarvis  
Mr Nigel Bearne  
Mr Graham Taylor  
Mr Tim Hall  
Mr Courtland Clarkson  
Mrs Katherine Stebbings  
Mr David King  
Dr Clifford Cocks  
Mrs Jane Houston  
Mrs Michelle Walls  
Mrs Penelope Anne Kain  
Mr Martin Soltau  
Mrs Sara Collins  
Mrs Roseanne McEwan

**Independent Examiner**

**B L Connolly ACCA**  
Calderwood House  
7 Montpellier Parade  
Cheltenham  
Gloucestershire  
GL50 1UA

**The Parochial Church Council of the Ecclesiastical Parish  
of Winchcombe with Gretton, Sudeley Manor and Stanley Pontlarge**

**Independent examiner's report to the trustees on the unaudited financial statements of The  
Parochial Church Council of the Ecclesiastical Parish.**

I report on the accounts of The Parochial Church Council of the Ecclesiastical Parish for the year ended 31 December 2014 set out on pages 2 to 9.

**Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to 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 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:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper 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 accounting requirements of the Acthave not been met; or
  
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**B L Connolly ACCA**

**Independent Examiner  
Calderwood House  
7 Montpellier Parade  
Cheltenham  
Gloucestershire  
GL50 1UA**

**Date: 30 March 2015**

**The Parochial Church Council of the Ecclesiastical Parish  
of Winchcombe with Gretton, Sudeley Manor and Stanley Pontlarge**

**Statement of financial activities**

**For the year ended 31 December 2014**

|   | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Property<br>funds<br>£ | 2014<br>Total<br>£ | 2013<br>Total<br>£ |
|---|-------|----------------------------|--------------------------|------------------------|--------------------|--------------------|
| <b>Incoming resources</b>   |       |                            |                          |                        |                    |                    |
| Incoming resources from generating funds:   |       |                            |                          |                        |                    |                    |
| Voluntary income  | 2     | 137,730                    | 17,906                   | -                      | 155,636            | 145,946            |
| Investment income   | 3     | 2,982                      | 45                       | -                      | 3,027              | 4,813              |
| <b>Total incoming resources</b>   |       | <u>140,712</u>             | <u>17,951</u>            | <u>-</u>               | <u>158,663</u>     | <u>150,759</u>     |
| <b>Resources expended</b>   |       |                            |                          |                        |                    |                    |
| Costs of generating funds:  |       |                            |                          |                        |                    |                    |
| Cost of generating voluntary income   | 4     | 85                         | -                        | -                      | 85                 | 120                |
| Governance costs  | 5     | 154,969                    | 11,189                   | 1,343                  | 167,501            | 167,722            |
| <b>Total resources expended</b>   |       | <u>155,054</u>             | <u>11,189</u>            | <u>1,343</u>           | <u>167,586</u>     | <u>167,842</u>     |
| <b>Net incoming/(outgoing) resources before transfers</b>                         |       |                            |                          |                        |                    |                    |
|   |       | (14,342)                   | 6,762                    | (1,343)                | (8,923)            | (17,083)           |
| Transfer between funds  |       | (60,199)                   | 3,199                    | 57,000                 | -                  | -                  |
| <b>Net incoming/(outgoing) resources before other recognised gains and losses</b> |       | <u>(74,541)</u>            | <u>9,961</u>             | <u>55,657</u>          | <u>(8,923)</u>     | <u>(17,083)</u>    |
| <b>Other recognised gains and losses</b>  |       |                            |                          |                        |                    |                    |
| Gains on investment assets  |       | 4,178                      | -                        | -                      | 4,178              | 4,977              |
| <b>Net movement in funds</b>  |       | <u>(70,363)</u>            | <u>9,961</u>             | <u>55,657</u>          | <u>(4,745)</u>     | <u>(12,106)</u>    |
| Total funds brought forward   |       | 161,915                    | 13,997                   | 247,633                | 423,545            | 435,651            |
| <b>Total funds carried forward</b>  |       | <u>91,552</u>              | <u>23,958</u>            | <u>303,290</u>         | <u>418,800</u>     | <u>423,545</u>     |

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**The notes on pages 5 to 9 form an integral part of these financial statements.**

**The Parochial Church Council of the Ecclesiastical Parish  
of Winchcombe with Gretton, Sudeley Manor and Stanley Pontlarge**

**Balance sheet  
as at 31 December 2014**

|  | Notes | 2014           |                 | 2013           |                 |
|--|-------|----------------|-----------------|----------------|-----------------|
|  |       | £              | £               | £              | £               |
| <b>Fixed assets</b>  |       |                |                 |                |                 |
| Tangible assets  | 7     |                | 328,440         |                | 328,440         |
| Investments  | 8     |                | 68,948          |                | 74,770          |
|  |       |                | <u>397,388</u>  |                | <u>403,210</u>  |
| <b>Current assets</b>  |       |                |                 |                |                 |
| Debtors  | 9     | 7,189          |                 | 9,247          |                 |
| Cash at bank and in hand   |       | 41,845         |                 | 43,638         |                 |
|  |       | <u>49,034</u>  |                 | <u>52,885</u>  |                 |
| <b>Creditors: amounts falling<br/>due within one year</b>          | 10    | <u>(2,472)</u> |                 | <u>(2,400)</u> |                 |
| <b>Net current assets</b>  |       |                | <u>46,562</u>   |                | <u>50,485</u>   |
| <b>Total assets less current<br/>liabilities</b>                   |       |                | 443,950         |                | 453,695         |
| <b>Creditors: amounts falling due<br/>after more than one year</b> | 11    |                | <u>(25,150)</u> |                | <u>(30,150)</u> |
| <b>Net assets</b>  |       |                | <u>418,800</u>  |                | <u>423,545</u>  |
| <b>Funds</b>   |       |                |                 |                |                 |
| Property fund  | 12    |                | 303,290         |                | 247,633         |
| Restricted income funds  |       |                | 23,958          |                | 13,997          |
| Unrestricted income funds  |       |                | 91,552          |                | 161,915         |
| <b>Total funds</b>   |       |                | <u>418,800</u>  |                | <u>423,545</u>  |

The financial statements were approved by the members of the committee on 16 March 2015 and signed on its behalf by

**Judge Alan Brian Thomas**

**The notes on pages 5 to 9 form an integral part of these financial statements.**

# **The Parochial Church Council of the Ecclesiastical Parish of Winchombe with Gretton, Sudeley Manor and Stanley Pontlarge**

## **Notes to financial statements for the year ended 31 December 2014**

### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

#### **1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

#### **1.2. Cashflow**

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

#### **1.3. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

#### **1.4. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

#### **1.5. Tangible fixed assets**

Tangible fixed assets are initially recorded at cost.

**The Parochial Church Council of the Ecclesiastical Parish  
of Winchombe with Gretton, Sudeley Manor and Stanley Pontlarge**

**Notes to financial statements  
for the year ended 31 December 2014**

**1.6. Investments**

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

**2. Voluntary income**

|  | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>2014<br/>Total<br/>£</b> | <b>2013<br/>Total<br/>£</b> |
|--|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Planning giving                              | 65,985                              | -                                 | 65,985                      | 69,814                      |
| Collections (open plate) at all services     | 11,982                              | -                                 | 11,982                      | 12,876                      |
| Sundry donations                             | 12,980                              | 8,582                             | 21,562                      | 17,665                      |
| Donations, appeals, etc                      | -                                   | 9,324                             | 9,324                       | 5,134                       |
| Income tax recoverable on donations          | 17,666                              | -                                 | 17,666                      | 15,446                      |
| Solar panels                                 | 3,850                               | -                                 | 3,850                       | 1,505                       |
| Other income                                 | -                                   | -                                 | -                           | 1,000                       |
| Legacies                                     | 1,250                               | -                                 | 1,250                       | -                           |
| Fetes, bazaars and other fund raising events | 6,623                               | -                                 | 6,623                       | 6,249                       |
| Magazines                                    | 5,119                               | -                                 | 5,119                       | 5,942                       |
| Bookstall                                    | 3,902                               | -                                 | 3,902                       | 3,726                       |
| Lettings, property and hire/services         | -                                   | -                                 | -                           | 130                         |
| Fees   | 8,373                               | -                                 | 8,373                       | 6,459                       |
|  | <u>137,730</u>                      | <u>17,906</u>                     | <u>155,636</u>              | <u>145,946</u>              |

**3. Investment income**

|                                     | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>2014<br/>Total<br/>£</b> | <b>2013<br/>Total<br/>£</b> |
|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Income from UK unlisted investments | 2,982                               | -                                 | 2,982                       | 4,754                       |
| Bank interest receivable            | -                                   | 45                                | 45                          | 59                          |
|                                     | <u>2,982</u>                        | <u>45</u>                         | <u>3,027</u>                | <u>4,813</u>                |

**4. Cost of generating voluntary income**

|  | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Property<br/>fund<br/>£</b> | <b>2014<br/>Total<br/>£</b> | <b>2013<br/>Total<br/>£</b> |
|--|-------------------------------------|-----------------------------------|--------------------------------|-----------------------------|-----------------------------|
| Costs of fetes, bazaars and other fundraising events | 85                                  | -                                 | -                              | 85                          | 120                         |
|  | <u>85</u>                           | <u>-</u>                          | <u>-</u>                       | <u>85</u>                   | <u>120</u>                  |



**The Parochial Church Council of the Ecclesiastical Parish  
of Winchombe with Gretton, Sudeley Manor and Stanley Pontlarge**

**Notes to financial statements  
for the year ended 31 December 2014**

**5. Governance costs**

|  | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Property<br/>fund<br/>£</b> | <b>2014<br/>Total<br/>£</b> | <b>2013<br/>Total<br/>£</b> |
|--|-------------------------------------|-----------------------------------|--------------------------------|-----------------------------|-----------------------------|
| Staff costs - Youth Minister                 | 7,755                               | 8,582                             | -                              | 16,337                      | 9,982                       |
| Property running expenses and maintenance    | 10,797                              | 2,107                             | 1,343                          | 14,247                      | 22,171                      |
| Expenditure on parish magazine and bookstall | 4,798                               | -                                 | -                              | 4,798                       | 4,614                       |
| Church building running expenses             | 16,588                              | -                                 | -                              | 16,588                      | 15,806                      |
| Grants - Missionary and charitable           | 921                                 | -                                 | -                              | 921                         | 5,230                       |
| Upkeep of churchyard and services            | 5,978                               | -                                 | -                              | 5,978                       | 6,192                       |
| Diocesan quota                               | 81,840                              | -                                 | -                              | 81,840                      | 82,500                      |
| Clergy expenses                              | 6,629                               | -                                 | -                              | 6,629                       | 4,355                       |
| Vergers, organist and choir                  | 7,725                               | -                                 | -                              | 7,725                       | 8,050                       |
| Education & mission work                     | 3,068                               | 500                               | -                              | 3,568                       | 2,332                       |
| Independent Examiner's fee                   | 2,400                               | -                                 | -                              | 2,400                       | 2,400                       |
| Office costs                                 | 6,470                               | -                                 | -                              | 6,470                       | 4,090                       |
|  | <u>154,969</u>                      | <u>11,189</u>                     | <u>1,343</u>                   | <u>167,501</u>              | <u>167,722</u>              |

**6. Employees**

| <b>Employment costs</b> | <b>2014<br/>£</b> | <b>2013<br/>£</b> |
|-------------------------|-------------------|-------------------|
| Wages and salaries      | <u>16,337</u>     | <u>9,982</u>      |

No employee received emoluments of more than £60,000 (2013 : None).

**Number of employees**

The average monthly numbers of employees (including the members of the committee) during the year, calculated on the basis of full time equivalents, was as follows:

| <b>2014<br/>Number</b> | <b>2013<br/>Number</b> |
|------------------------|------------------------|
| <u>1</u>               | <u>1</u>               |

**The Parochial Church Council of the Ecclesiastical Parish  
of Winchombe with Gretton, Sudeley Manor and Stanley Pontlarge**

**Notes to financial statements  
for the year ended 31 December 2014**

|   |  |                    |
|---|--|--------------------|
| <b>7. Tangible fixed assets</b>                                 | <b>Land and<br/>buildings<br/>freehold<br/>£</b> | <b>Total<br/>£</b> |
| <b>Cost</b>   |  |                    |
| At 1 January 2014 and<br>At 31 December 2014                    | 328,440  | 328,440            |
| <b>Net book values</b>  |  |                    |
| At 31 December 2014   | <u>328,440</u>                                   | <u>328,440</u>     |
| At 31 December 2013   | <u>328,440</u>                                   | <u>328,440</u>     |
| <br>  |  |                    |
| <b>8. Fixed asset investments</b>                               | <b>Listed<br/>investments<br/>£</b>              | <b>Total<br/>£</b> |
| <b>Valuation</b>  |  |                    |
| At 1 January 2014   | 74,770   | 74,770             |
| Disposals   | (10,000)   | (10,000)           |
| Revaluations  | 4,178  | 4,178              |
| At 31 December 2014   | <u>68,948</u>                                    | <u>68,948</u>      |
| <br>  |  |                    |
| All fixed asset investments are held within the United Kingdom. |  |                    |
| <br>  |  |                    |
| <b>9. Debtors</b>   | <b>2014<br/>£</b>                                | <b>2013<br/>£</b>  |
| Trade debtors   | 3,191  | 1,235              |
| Other debtors   | 3,998  | 8,012              |
|   | <u>7,189</u>                                     | <u>9,247</u>       |
| <br>  |  |                    |
| <b>10. Creditors: amounts falling due<br/>within one year</b>   | <b>2014<br/>£</b>                                | <b>2013<br/>£</b>  |
| Accruals and deferred income                                    | <u>2,473</u>                                     | <u>2,400</u>       |

**The Parochial Church Council of the Ecclesiastical Parish  
of Winchombe with Gretton, Sudeley Manor and Stanley Pontlarge**

**Notes to financial statements  
for the year ended 31 December 2014**

**11. Creditors: amounts falling due  
after more than one year**

|                   | <b>2014</b>   | <b>2013</b>   |
|-------------------|---------------|---------------|
|                   | <b>£</b>      | <b>£</b>      |
| Loans (unsecured) | 25,150        | 30,150        |
|                   | <u>25,150</u> | <u>30,150</u> |

**12. Analysis of net assets between funds**

|  | <b>Unrestricted<br/>funds</b> | <b>Restricted<br/>funds</b> | <b>Property<br/>fund</b> | <b>Total<br/>funds</b> |
|--|-------------------------------|-----------------------------|--------------------------|------------------------|
|  | <b>£</b>                      | <b>£</b>                    | <b>£</b>                 | <b>£</b>               |
| Fund balances at 31 December 2014 as represented by: |                               |                             |                          |                        |
| Tangible fixed assets                                | -                             | -                           | 328,440                  | 328,440                |
| Investment assets                                    | 68,948                        | -                           | -                        | 68,948                 |
| Current assets                                       | 25,076                        | 23,958                      | -                        | 49,034                 |
| Current liabilities                                  | (2,472)                       | -                           | -                        | (2,472)                |
| Long-term liabilities                                | -                             | -                           | (25,150)                 | (25,150)               |
|  | <u>91,552</u>                 | <u>23,958</u>               | <u>303,290</u>           | <u>418,800</u>         |

Tangible fixed assets is made up of the following:-

|                  |                |
|------------------|----------------|
| Teachers House   | 271,440        |
| St Peters Centre | 57,000         |
|                  | <u>328,440</u> |

**The Parochial Church Council of the Ecclesiastical Parish  
of Winchcombe with Gretton, Sudeley Manor and Stanley Pontlarge**

**The following pages do not form part of the statutory accounts.**

**The Parochial Church Council of the Ecclesiastical Parish  
of Winchcombe with Gretton, Sudeley Manor and Stanley Pontlarge**

**Detailed statement of financial activities**

**For the year ended 31 December 2014**

|   | <b>2014</b> |                       | <b>2013</b> |                       |
|---|-------------|-----------------------|-------------|-----------------------|
|   | £           | £                     | £           | £                     |
| <b>Incoming resources</b>                             |             |                       |             |                       |
| <b>Incoming resources from generating funds:</b>      |             |                       |             |                       |
| Planning giving                                       |             | 65,985                |             | 69,814                |
| Collections (open plate) at all services              |             | 11,982                |             | 12,876                |
| Sundry donations                                      |             | 21,562                |             | 17,665                |
| Donations, appeals, etc                               |             | 9,324                 |             | 5,134                 |
| Income tax recoverable on donations                   |             | 17,666                |             | 15,446                |
| Solar panels  |             | 3,850                 |             | 1,505                 |
| Other income  |             | -                     |             | 1,000                 |
| Legacies  |             | 1,250                 |             | -                     |
| Fetes, bazaars and other fund raising events          |             | 6,623                 |             | 6,249                 |
| Magazines   |             | 5,119                 |             | 5,942                 |
| Bookstall   |             | 3,902                 |             | 3,726                 |
| Lettings, property and hire/services                  |             | -                     |             | 130                   |
| Fees  |             | 8,373                 |             | 6,459                 |
|   |             | <u>155,636</u>        |             | <u>145,946</u>        |
| <b>Investment income</b>                              |             |                       |             |                       |
| Income from UK unlisted investments                   |             | 2,982                 |             | 4,754                 |
| Bank interest receivable                              |             | 45                    |             | 59                    |
|   |             | <u>3,027</u>          |             | <u>4,813</u>          |
| <b>Total incoming resources from generating funds</b> |             | <u>158,663</u>        |             | <u>150,759</u>        |
| <b>Total incoming resources</b>                       |             | <u><u>158,663</u></u> |             | <u><u>150,759</u></u> |
| <b>Resources expended</b>                             |             |                       |             |                       |
| <b>Costs of generating funds:</b>                     |             |                       |             |                       |
| <i>Support costs</i>                                  |             |                       |             |                       |
| Costs of fetes, bazaars and other fundraising         | 85          |                       | 120         |                       |
|   | <u>85</u>   |                       | <u>120</u>  |                       |

**The Parochial Church Council of the Ecclesiastical Parish  
of Winchcombe with Gretton, Sudeley Manor and Stanley Pontlarge**

**Detailed statement of financial activities**

**For the year ended 31 December 2014**

|   | <b>2014</b> | <b>2013</b> |
|---|-------------|-------------|
|   | <b>£</b>    | <b>£</b>    |
| <b>Charitable activities</b>                          |             |             |
| <b>Governance costs</b>                               |             |             |
| <i>Activities undertaken directly</i>                 |             |             |
| Staff costs - Youth Minister                          | 16,337      | 9,982       |
| Property running expenses and maintenance             | 14,247      | 22,171      |
| Expenditure on parish magazine and bookstall          | 4,798       | 4,614       |
| Church building running expenses                      | 16,588      | 15,806      |
| Grants - Missionary and charitable                    | 921         | 5,230       |
| Upkeep of churchyard and services                     | 5,978       | 6,192       |
| Diocesan quota  | 81,840      | 82,500      |
| Clergy expenses                                       | 6,629       | 4,355       |
| Verger, organist and choir                            | 7,725       | 8,050       |
| Education & mission work                              | 3,568       | 2,332       |
|   | <hr/>       | <hr/>       |
|   | 158,631     | 161,232     |
| <i>Support costs</i>                                  |             |             |
| Independent Examiner's fee                            | 2,400       | 2,400       |
| Office costs  | 6,470       | 4,090       |
|   | <hr/>       | <hr/>       |
|   | 8,870       | 6,490       |
| <b>Total governance costs</b>                         | <hr/> <hr/> | <hr/> <hr/> |
|   | 167,501     | 167,722     |
| <b>Net incoming/(outgoing) resources for the year</b> | <hr/> <hr/> | <hr/> <hr/> |
|   | (8,923)     | (17,083)    |