

**PAROCHIAL CHURCH COUNCIL OF
ST. LUKE GT CROSBY**
S.O.F.A (1/1/01 to 31/12/01)

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2001 £	Total Funds 2000 £
INCOMING RESOURCES						
Incoming resources from donors	2(a)	97381	21477		118858	124922
Other Voluntary incoming resources	2(b)	5891	0		5891	11227
Income from charitable trading	2(c)	55383	0		55383	49702
Other ordinary incoming resources	2(d)	1914	0		1914	982
Income from Investments	2(e)	168	1194		1362	1870
TOTAL INCOMING RESOURCES		160738	22671	0	183409	188703
RESOURCES USED						
Grants	3(a)	10239	12838		23077	23698
Activities directly relating to the work of the church	3(b)	146790	0		146790	144290
Fund Raising and Publicity	3(c)	0	0		0	1366
Church management and admin.	3(d)	8813	0		8813	11882
TOTAL RESOURCES USED		165842	12838	0	178681	181236
NET INCOMING / (OUTGOING) RESOURCES		-5104	9833	0	4729	7467
GAINS AND LOSSES ON INVESTMENTS						
- Realised						
- Unrealised				-5692	-5692	-1895
NET MOVEMENT IN FUNDS		-5104	9833	-5692	-963	5572
BALANCES B/FWD AT 1ST JANUARY 2001		53657	18958	39890	112505	60166
BALANCES CARRIED FORWARD AT 31ST DECEMBER 2001		48553	28791	34198	111542	65738

**PAROCHIAL CHURCH COUNCIL OF
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S.O.F.A (1/1/01 to 31/12/01)

	Note	2001 £	2000 £
FIXED ASSETS			
Tangible fixed asset	5(a)	52000	53000
Investment Assets	5(b)	34199	39890
CURRENT ASSETS			
Stock			
Debtors	7	0	
Short term deposits		0	
Cash at bank and in hand		29663	
		29662.9	28127
LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR	8	4319.63	4415
NET CURRENT ASSETS		25343	23712
NET ASSETS		111542	116602
FUNDS			
Unrestricted	6	68186	74850
Restricted		9157	1862
Endowment		34199	39890
		111542	116602

Approved by the Parochial Church Council on _____ and signed on its behalf by :

Revd D Trollope

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 1997 together with applicable accounting standards and the Charities SORP

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

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.

These accounts include transactions, assets and liabilities for which the PCC is held responsible in law. They do not include the accounts of church groups that owe an affiliation to another body nor those that are informal gathering of Church members : see appendix 1 for details

It should be noted that the individually reported group accounts have been amended in appendix 1 to discount any movement of funds between PCC accounts that would previously have been listed as valid Income / Expenditure.

Incoming Resources

Voluntary Income and capital sources

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

Planned giving under covenant are recognised only when received

Income tax recoverable on covenants or gift aid donations is recognised when the income is received, but in the case of covenanted giving the tax reclaim is made for one tax year and not one calendar year.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and likely amount due.

Funds raised by fetes, bookstalls etc are accounted for gross.

Other Ordinary Income

Rental income from letting the hall or sound equipment is recognised when the rent is due.

Income from Investment

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Gains and Losses on Investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31st December.

Resources Used

Grants

Grants and donations are accounted for when paid

Activities directly linked to the work of the church

The Diocesan Quota and Stipend are accounted for when payable and any quota unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability, likewise for other creditors within terms or voluntary donations. - these are shown as creditors on the balance sheet.

Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated land and beneficed property is excluded from the accounts by s.96(2)(c) of the charities act 1993.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be an inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other Land and Buildings

Other Land and Buildings held on behalf of the PCC for its own purposes are valued at market value. No depreciation is charged against such properties but any expenditure on maintenance or improvement is written off as incurred.

The Parish Centre falling into the afore mentioned category.

In the Case of St Lukes church Hall - this asset has been fully written off, being only a temporary structure.

Other Fixture and Fittings

Equipment used within the church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price less than £1000 are totally written off in the period of purchase.

Investments

Investments are valued at 31st December 2001

**PAROCHIAL CHURCH COUNCIL OF
ST. LUKE GT CROSBY**
S.O.F.A (1/1/01 to 31/12/01)

2 INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2001 £	Total Funds 2000 £
2 (a) Incoming Resources From Donors				
Planned Giving :				
Tax Efficient Planned Giving	51892		51892	
FWO Envelopes (some non covenant)	17123		17123	
Tax recovered	19571		19571	
Other Planned Giving	584		584	
Collection Plate	8183		8183	
			0	
Donations For Charities		21477	21477	
Sundry Donations			0	
Mission			0	
Growth & Care	28		28	
	97381	21477	118858	124922
2(b) Other Voluntary Incoming Resources				
Grants			0	4211
Donations, Appeals etc (millenium/video)			0	841
Donations to Repair Fund			0	0
Legacies			0	0
Fetes and other Fund-raising events	5891.40		5891	6175
	5891.40	0.00	5891	11227
2(c) Gross Income from Events and Activities				
Bookstall & other book sales	27		27	82
Refreshment sales	910		910	716
newsletter	156		156	161
Subscriptions & sponsorship	5200		5200	5434
Rent from Church Hall & Parish Centre	8201		8201	8892
Car Park	2918		2918	3756
Sundry income	3533		3533	2121
Wedding and Funeral Fees	20639		20639	19301
For Outings	13799		13799	6856
Sundry Debtors			0	2383
	55383	0	55383	49702
2(d) Other Ordinary Income				
Insurance Claims	1897.38		1897	
LDBF (funding curate house)			0	
Admin (inc payphone / photocopying)	17		17	982
	1914	0	1914	982
2(e) Income From Investment				
Benefice Fund (treas stock)			0	0
General Fund (MDHC shares)		10	10	9
Graveyard Fund (cbf)		992	992	986
Repair Fund (cbf)		193	193	192
Bank Interest	168		168	73
Sale of share allocation			0	610
	168	1194	1362	1870
TOTAL INCOMING RESOURCES	160738	22671	183409	188703

**PAROCHIAL CHURCH COUNCIL OF
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3 RESOURCES USED

	Unrestricted Funds £	Restricted Funds £	Total Funds 2001 £	Total Funds 2000 £
3(a) Grants (appendix 2)				
<i>Church Overseas</i>	3000	3618	6618	11849
<i>Other Overseas</i>		7234	7234	3695
<i>Church at Home</i>	3757	0	3757	2386
<i>Local Charities</i>	1350	1419	2769	3954
<i>Other National Charities</i>	2132	568	2700	1814
	10239	12838	23077	23697
3(b) Activities directly relating to the work of the church				
Ministry :				
Diocesan Quota	16845.96		16845.96	16006
Diocesan Stipend	35394.27		35394.27	34617
Staff / Clergy Expenses	3096.07		3096.07	1689
Curates Housing (part funded by ldbf)			0	0
Other Clergy Costs				
Programme Support :				
Worship	2537.01		2537	2346
Growth & Care	1729.06		1729	1865
mission	1185.08		1185	2119
Major projects	0		0	3319
Church Costs (Heat & Light etc)	3173.03		3173	3922
Telephone	1142.4		1142	825
Council Tax	1472.63		1473	1157
Church Repairs / maintenance			0	0
Millenium projects - hall / kitchen / boards	200		200	0
Parish Magazine & Bookstall & other books			0	0
Graveyard Maintenance	3488.56		3489	7370
Church hall costs & parish centre	1692.4		1692	1698
Cleaning	417		417	3838
Repairs / Maint.	3598.65		3599	2951
Salary costs	35608		35608	35599
Sundries (inc gifts & prizes)	3746		3746	3183
Equipment	179.75		180	87
Books	199.88		200	71
Rent for non pcc property	400.78		401	310
Fees to Church comissioners	6681		6681	3935
Fees to Verger / organist / bellringers	3044.12		3044	2576
Fees to misc.	75		75	40
Flower Fund	543.93		544	790
Refreshments	1475		1475	1069
Outings	14545.41		14545	8493
Car park loan - repayment			0	0
Sundry Creditors	4319.63		4320	4415
	146790	0	146790	144290
3(c) Fundraising and Publicity				
Costs of Fetes and other Fundraising			0	6986
3(d) Church Management and Admin				
Administration :				
Printing & Stationery	4281		4281	5456
Sundry (inc subscriptions)	100.25		100.25	132
Bank Charges			0	
Misc.			0	
Insurance	4431.97		4431.97	4751
	8812.99	0	8813	10339
TOTAL RESOURCES USED	165842.33	12838.18	178681	185312

**PAROCHIAL CHURCH COUNCIL OF
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4 STAFF COSTS	2001	<i>2000</i>
	£	£
Salaries	25282	25058.91
Tax & NI	7834	8236.61
Pensions	2493	2272.96
	35608	35568.48

(note : play group now excluded)

5 FIXED ASSETS FOR USE BY THE PCC

	Freehold Land & Buildings £	Fixtures and Fittings £	Total £
5(a) Tangible Fixed Assets			
GROSS BOOK VALUE			
At 1st January 2001	50000	3000	53000
Additions		0	0
At 31st December 2001	50000	0	53000
(better estimate for Re Centre value)			
DEPRECIATION			
At 1st January 2000	0	0	0
Charge for the year	0	1000	0
Depreciation on disposals	0	0	0
At 31st December 2000	0	1000	1000
NET BOOK VALUE			
At 31st December 2001	50000	2000	52000
At 31st December 2000	50000	3000	53000

5(b) Investments	2001	<i>2000</i>
	£	£
Historical Cost		
General fund (mdhc ord shares)	N/A	
Graveyard fund (cif)	2721	
Repair fund (cif)	572	
Market Value		
General fund (mdhc ord shares)	289	337
Graveyard fund (cbf)	28390	33115
Repair fund (cbf)	5519	6438
	34199	39890

**PAROCHIAL CHURCH COUNCIL OF
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6 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2001 £	Total Funds 2000 £
Fixed Assets	52000		34199	86199	92035
Current Assets	20506	9157		29663	20171
Current Liabilities	-4320			-4320	-2062.5
Fund Balance	<u>68186</u>	<u>9157</u>	<u>34199</u>	<u>111542</u>	<u>110143.5</u>

7 DEBTORS

	2001 £	2000 £
Other Debtors (appendix 1)	0	2382
	<u>0</u>	<u>2382</u>

8 LIABILITIES

	2001 £	2000 £
Creditors for Goods and Services	4319.63	4415
Other Creditors	<u>4319.63</u>	<u>4415</u>

9 FUND DETAILS

St Lukes PCC holds 5 specific funds : 2 designated and 4 endowment
The stitch in time fund , which is supported mainly by covenanted giving, and has been totally used to fund church maint.

During the year the Hi-interest acct. Was used to complete the various millenium projects (Uganda, Video, h&d) and to start collecting funds for the newly designated restoration fund

The 4 endowment funds are :

Flower fund - £250 where the yearly interest pays towards church flowers
General fund - MDHC shares - yearly dividend goes into general use
Graveyard fund - CIF/CBF - dividends go toward graveyard work only
Repair fund - CIF/CBF - dividends go toward repair work only

10 DESIGNATED FUNDS

	2001 £	2000 £
Uganda	3474.39	205
Video project	716.03	816
Church Restoration fund	3778.06	841
Hall Restoration fund	1188.92	
	<u>9157.4</u>	<u>1862</u>

11 RESTRICTED (endowment) FUNDS

	2001 £	2000 £
Flower Fund - {part of current asset}	{250}	{250}
General Fund	289	337
Graveyard Fund	28390	33115
Repair Fund	5519	6438
	<u>34199</u>	<u>39890.46</u>

	Accounts :	PCC	High Interest	Admin	Petty Cash	Fees	Senior Fellowship	Players	RE centre	Pram Club	Hand bell	Bellringers	Golf	Womens Fellowship	Alpha	Football	Youth Group	The Way	
INCOMING RESOURCES																			
2(a)	<u>Incoming Resources From Donors</u>																		
	Planned Giving:																		
	Tax Efficient Planned Giving	51892.40																	51892.40
	FWO envelopes	17122.70																	17122.70
	Tax recovered	19570.89																	19570.89
	Other Planned Giving	584.00																	584.00
	Collection Plate	8183.36																	8183.36
	Sundry Donations																		0.00
2(b)	<u>Other Voluntary Incoming Resources</u>																		
	Grants																		0.00
	Donations / Appeals for Charity etc	11326.64	9614.04				6.42	35.50				103.45	315.00	76.00					21477.05
	Legacies																		0.00
	Restricted Gifts																		0.00
	Millenium Projects																		0.00
	Fetes and other fund-raising events						26.00	1952.24		460.00			1459.00	1994.16					5891.40
2(c)	<u>Gross income from events & activities</u>																		
	Bookstall & other book sales						3.31								24.00				27.31
	Refreshment Sales																	910.32	910.32
	Newsletter	156.48																	156.48
	Rent from Hall & RE centre	8200.52																	8200.52
	Wedding & Funeral Fees	598.81		440.50		19529.23						70.00							20638.54
	Subscriptions & sponsorship						248.48	106.80	1325.00	203.82			2390.00	90.00		454.93		381.30	5200.33
	Photocopying			416.24															416.24
	Car Park Rent	2917.50																	2917.50
	For Outings & Events	450.00				852.00	21.00						11042.00	1434.00					13799.00
	Growth & Care / Worship																		0.00
	Mission																		0.00
	Training			28.00															28.00
	Sundry income	981.07		1809.98		30.43	40.00						90.00	165.30					3116.78
	Sundry Debtors																		0.00
2(d)	<u>Other Ordinary Income</u>																		
	Insurance Claims	1897.38																	1897.38
	Admin			16.87															16.87
	Telephone																		0.00
2(e)	<u>Income from Investment</u>																		
	Dividends																		
	General Fund (MDHC shares)	10.09																	10.09
	Graveyard Fund (cbf)	991.52																	991.52
	Repair Fund (cbf)	192.77																	192.77
	Sale of Shares																		0.00
	Bank Interest		131.49			4.57	3.57	1.39	5.51	0.22	1.64	9.85	3.96	2.75		1.95		1.09	167.99
	Total Income	125076.13	9745.53	2711.59	0.00	20416.23	348.78	2095.93	1330.51	664.04	1.64	183.30	15299.96	3762.21	24.00	456.88	0.00	1292.71	183409.44
RESOURCES USED																			
3(a)	<u>Grants (see appendix)</u>																		
	Church Overseas	5962.81	505.00											150.00					6617.81
	Other Overseas	7098.57												100.00		35.00			7233.57
	Church at Home	3726.93										30.00							3756.93
	Other National						2000.00		250.00					450.00					2700.00
	Local Charities	2300.00							230.00					176.00				62.80	2768.80
3b	<u>Activities directly relating to the work of the church</u>																		
	Ministry :																		
	Diocesan Quota	16845.96																	16845.96

Accounts :	PCC	High Interest	Admin	Petty Cash	Fees	Senior Fellowship	Players	RE centre	Pram Club	Hand bell	Bellringers	Golf	Womens Fellowship	Alpha	Football	Youth Group	The Way	
Diocesan Stipend	35394.27																	35394.27
Staff Expenses	1294.07				852.00			950.00										3096.07
Programme Support :																		
Worship	2537.01																	2537.01
Growth & Care	1636.00																	1636.00
Training			74.28	18.78														93.06
Mission	547.67		578.34	59.07														1185.08
Major Projects - ie Hall windows / Church roof													200.00					200.00
Utilities (heat,light,water)	3173.03																	3173.03
Telephone	1142.40																	1142.40
Council Tax	1472.63																	1472.63
Parish Magazine & Bookstall & other books																		0.00
Graveyard Maintenance	1471.73		293.00	323.83	1400.00													3488.56
Church hall costs & parish centre	1377.63		314.77															1692.40
Cleaning & materials				417.10														417.10
Maintenance	3115.42		237.22	91.44				10.00										3454.08
Repairs	130.60										13.97							144.57
Salary costs	35608.47																	35608.47
Sundries - consumable (inc gifts & prizes)	715.65		1718.40	308.19	1.50	25.11			30.69			178.00	751.25		17.00			3745.79
Books					120.00				39.88		40.00							199.88
Refreshments						50.60			18.66				221.48		112.00		1072.19	1474.93
Equipment																	179.75	179.75
Rent for non pcc property (also equipt hire)							290.78								110.00			400.78
Fees to Church Comissioners					6680.50													6680.50
Fees to Verger / organist / bellringers/ etc			184.12		2150.00						710.00							3044.12
fees to referees															75.00			75.00
Flower fund					543.93													543.93
Outings / events						650.70						12461.46	1433.25					14545.41
Sundry Creditors	4319.63																	4319.63
3 (c) Fundraising and Publicity																		
Costs of Fetes and other Fundraising																		0.00
3(d) Church Management and Admin																		
transfer from PCC	3400.00		-3400.00															0.00
transfer to Hi-interest acct.	1707.51	-1707.51																0.00
transfer to PCC	-9238.00				7238.00							2000.00						0.00
transfer to/from other sub- PCC acct.			1450.00	-1450.00	840.00						-840.00							0.00
Hall / ReCentre Rent from subgroups	-1082.48					212.48	250.00	300.00	120.00				100.00				100.00	0.00
Administration :																		
Printing & Stationery & equipment req'd	2275.58		1519.51	238.93			32.25					210.50			4.00			4280.77
Sundry (inc subscriptions)								22.75			22.50				55.00			100.25
Bank Charges																		0.00
Misc.																		0.00
Insurance	4017.97							160.00				254.00						4431.97
Total Expenditure	130951.06	-1202.51	2969.64	7.34	19825.93	938.89	2573.03	1442.75	689.23	0.00	-23.53	15103.96	3581.98	0.00	408.00	0.00	1414.74	178680.51
Net Incomng / (Outgoing) Resources	-5874.93	10948.04	-258.05	-7.34	590.30	-590.11	-477.10	-112.24	-25.19	1.64	206.83	196.00	180.23	24.00	48.88	0.00	-122.03	4728.93
Balance at 1st January 2001	13309.87	2709.36	431.84	9.32	732.85	590.11	920.98	1652.41	68.28	149.65	1380.12	85.89	1517.26	58.10	315.97		1001.96	24933.97
Balance at 31st December 2001	7434.94	13657.40	173.79	1.98	1323.15	0.00	443.88	1540.17	43.09	151.29	1586.95	281.89	1697.49	82.10	364.85		879.93	29662.90

	2001			2000
	Donations made	Donations made	Donations made	Donations made
	PCC	high int acct	Total	Total
Church Overseas				
Church Mission Society (CMS)	1005.57		1005.57	800
South American Missionary Society (SAMS)	957.25		957.25	800
Uganda Diocese	3007.82	505	3512.82	3714.43
Uganda (orphanage)	992.17		992.17	151
Uganda - Millenium Project			0	6087.87
Stanley Ntagali			0	100
Uganda Mission funding			0	196
Combined mission giving			0	0
Total to Church Overseas	5962.81	505	6467.81	11849.3
Other overseas				
Toybox	617.31		617.31	1185.54
Malawi - Children's Hospital (<i>E & M Molyneux</i>)	4181.26		4181.26	2509.26
Indian Earthquake fund	300		300	0
Total to Other Overseas	5098.57	0	5098.57	3694.8
Church at Home				
Anglican Renewal Ministries	100		100	0
Bible Society	200		200	200
Children's Society	1826.93		1826.93	1526.84
CPAS	300		300	300
Church Army	100		100	100
Acorn trust	100		100	100
Comfirmation offering	200		200	158.76
Churches together	100		100	0
Just Ten	800		800	0
Total to Church at Home	3726.93	0	3726.93	2385.6
Local Charities				
Helping Each other / Vicars Discretion	600		600	1100
Deanery Social Work "Choices"	400		400	400
Mersey Mission to Seamen	100		100	100
St Luke's School	1000		1000	1000
Crossroads			0	1000
AlderHey - Rocking Horse			0	350
Helping Hand	100		100	0
Sefton Women & Childrens Aid	100		100	0
Total to Local Charities	2300	0	2300	3954.6
DIRECT PCC GRAND TOTAL	17088.31	505	17593.31	21884.3
Donations made by PCC sub-groups				
Hospice	62.8		62.8	9
NSPCC	250		250	0
Claire house	230.00		230	0
AlderHey - Rocking Horse	1,076.00		1076	470
St Luke's School	100.00		100	0
Sefton Women & Childrens Aid	65.00		65	500
Newborn Appeal	1,000.00		1000	0
Autism Initiatives	150.00		150	5
Age Concern	200.00		200	0
Toybox	150.00		150	0
RNLI			0	100
Victim Support			0	50
Crosby Stroke Club			0	50
Marie Curie	100.00		100	100
Red Cross			0	30
Children's hospital Napal			0	50
Malawi - Children's Hospital (<i>E & M Molyneux</i>)	2,100.00		2100	50
Uganda Mission funding			0	250
Uganda			0	100
	5483.8	0	5483.8	1814
TOTAL CHARITABLE GIVING	22572.11	505	23077.11	23698.3