

Parochial Church Council of St Thomas' Church Kendal

Notes to the Financial Statements

for the Year Ended 31 December 2018

9 Designated Funds	2018
	£
Balance at 1 January 2018	0
Funds designated by the PCC during the year	64,800
Balance at 31 December 2018	<u>64,800</u>

The designated funds of the PCC comprise funding towards the payment of staff salaries for three years commencing 1st January 2019. These funds were derived from two legacies received since 2015 from members of the Church who had a passion for Children and young peoples' work.

The funds are held in the Cumberland Building Society, and will be drawn down in tranches as required.

10 Restricted Funds	Other Funds	Total 2018
	£	£
Balance at 1 January 2018	7,886	7,886
Incoming resources	8,207	8,207
Resources expended	-6,725	-6,725
Investment loss	-25	-25
Transfers	-2,802	-2,802
Balance at 31 December 2018	<u>6,541</u>	<u>6,541</u>

The restricted funds of the PCC comprise the following:

- a) Several small funds set up to meet the requirements of donors supporting specific aspects of the church's mission and ministry. This includes a number of organisations within the Church.
- b) A restricted investment of £1,434.

11 Transfers between Funds

The transfer from restricted funds during the year comprised the following:	£
Draw down of grant monies to pay Youth Work Co-ordinator	1,750
Transfer of Grant monies received to General Funds	900
Transfer for expenses paid from General Funds for course books	152
Net transfer in the Statement of Financial Activities	<u>2,802</u>

Parochial Church Council of St Thomas' Church Kendal

Notes to the Financial Statements

for the Year Ended 31 December 2018

	2018	2017		
	£	£		
6 Debtors				
a) Gift Aid receivable	8,981	8,869		
Prepayments	268	259		
Other debtors	2,790	2,502		
	<u>12,039</u>	<u>11,630</u>		
 Short term deposits				
b) Unrestricted	<u>79,268</u>	<u>77,500</u>		
 Cash at bank				
c) Restricted	5,108	2,427		
Unrestricted	18,106	16,674		
	<u>23,214</u>	<u>19,101</u>		
 7 Liabilities due within one year				
Independent Examiners fee	1,500	1,500		
Missionary and charitable giving	4,000	4,000		
PAYE and NIC	1,127	2,111		
Pension scheme	723	712		
Sundry creditors and accrued expenses	4,963	2,562		
	<u>12,313</u>	<u>10,885</u>		
 8 Analysis of Net Assets by Fund				
	Unrestricted	Designated	Restricted	Total
	Funds	Funds	Funds	2018
	£	£	£	£
Tangible fixed assets	99,991		0	99,991
Investments	0		1,434	1,434
Current assets	44,613	64,800	5,108	114,521
Current liabilities	-12,313		0	-12,313
Fund balance	<u>132,291</u>	<u>64,800</u>	<u>6,542</u>	<u>203,633</u>

Parochial Church Council of St Thomas' Church Kendal

Notes to the Financial Statements

for the Year Ended 31 December 2018

	Freehold Land and Buildings £	Church Equipment £	Total £
4 Tangible Fixed Assets			
Cost			
At 1 January 2018	114,588	151,885	266,473
Additions		1,300	1,300
Disposals			0
At 31 December 2018	<u>114,588</u>	<u>153,185</u>	<u>267,773</u>
Depreciation			
At 1 January 2018	18,335	142,590	160,925
Charge for the year	1,146	5,711	6,857
On disposals		0	0
At 31 December 2018	<u>19,481</u>	<u>148,301</u>	<u>167,782</u>
Net Book Amount			
At 1 January 2018	<u>96,253</u>	<u>9,295</u>	<u>105,548</u>
At 31 December 2018	<u>95,107</u>	<u>4,884</u>	<u>99,991</u>

The property is held in the names of the Trustees of St Thomas' (Kendal) Trust

All the assets are unrestricted and used for charitable purposes.

5 Investments	Restricted Funds	Total 2018
Market Value		
At 1 January 2018	1,459	1,459
Net unrealised (losses)/ gains in year	-25	-25
At 31 December 2018	<u>1,434</u>	<u>1,434</u>
Holdings as at 31 December 2018		
CBF Investment Trust Income Units	<u>1,434</u>	<u>1,434</u>

Parochial Church Council of St Thomas' Church Kendal

Notes to the Financial Statements

for the Year Ended 31 December 2018

d) Staff Costs	2018	2017
	£	£
Wages and salaries	79,914	77,616
Paid on behalf of other Churches	-4,427	-4,318
Social security costs	4,950	4,890
Pension costs	4,488	4,408
	<u>84,925</u>	<u>82,596</u>

The average number of employees during the year was 5. (2017:5). Of these, 2 were full time posts , 2 employees were on a job share, and the remaining employee was part- time.

There were no employees whose emoluments exceeded £60,000.

The PCC operate a contributory Pension Scheme for Employees which complied with the auto- enrolment provisions. All Employees have been invited to join the scheme and make a contribution of 5% or 6%. The PCC matched these contributions.

No trustees received remuneration as an employee of the church during the year. (2017: 0).

Mr Rod and Mrs Muriel Redhead live in the church's proprty at 79, High Garth, Kendal. They pay a rent of £250 a month.

PCC members were reimbursed for travelling, subsistence and other expenses totalling £2,879 during the year. (2017: £3,888)

Key management personnel was the Priest in Charge who is paid by the Diocese of Carlisle.

Parochial Church Council of St Thomas' Church Kendal

Notes to the Financial Statements

for the Year Ended 31 December 2018

	Unrestricted Funds £	Total 2018 £	Total 2017 £
b) Governance Costs			
Accounts staff costs	4,722	4,722	4,648
Independent Examiners fee	1,500	1,500	1,852
Support costs (see 3c)	3,650	3,650	3,500
	<u>9,872</u>	<u>9,872</u>	<u>10,000</u>
c) Support Costs			
Administration costs			
Staff pension scheme	8,610	8,610	8,456
Administration staff	18,889	18,889	18,594
Training	4,566	4,566	3,873
Postage	418	418	122
Printing and Photocopying	4,158	4,158	2,769
Telephone	1,771	1,771	1,549
Food and consumables	3,421	3,421	2,320
Computer and website costs	2,026	2,026	2,319
Subscriptions	1,481	1,481	1,634
Reference materials	782	782	848
Office consumables	2,508	2,508	2,095
Legal and professional	1,064	1,064	989
Depreciation	5,711	5,711	8,034
	<u>55,405</u>	<u>55,405</u>	<u>53,602</u>
Building running costs			
Cleaner	5,719	5,719	5,538
Electricity	4,743	4,743	3,847
Gas	5,900	5,900	6,920
Water	852	852	818
Insurance	3,602	3,602	3,539
Repairs and maintenance	15,640	15,640	8,279
Cleaning supplies	734	734	1,340
Depreciation	1,146	1,146	1,146
	<u>38,336</u>	<u>38,336</u>	<u>31,427</u>
	Church activities	Governance costs	Fund raising
			Total 2018
Administration costs	51,755	3,650	55,405
Building running costs	38,336		38,336
Total	<u>90,091</u>	<u>3,650</u>	<u>93,741</u>

Support costs have been allocated on a best estimate of the usage, both in nature and time

Parochial Church Council of St Thomas' Church Kendal

Notes to the Financial Statements

for the Year Ended 31 December 2018

	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
3 Resources Expended	£	£	£	£
a) Church activities				
Mission and charitable giving				
Overseas and home mission	22,000	407	22,407	22,024
Barchester Fund	4,000		4,000	4,000
Bursaries	500		500	1,150
Rebuild Mexico/Toilet Twinning		960	960	6,466
Vicars hardship fund	325		325	0
Intern costs	1,240		1,240	2,553
Diocesan parish contribution	89,844		89,844	87,568
Childrens and family work				
Staff costs	20,386		20,386	20,034
Toddlers and DJs	3,060		3,060	3,349
Expenses	56		56	93
Youth work				
Staff costs	25,771		25,771	25,324
Other expenses	1,414		1,414	2,174
Summer camp		3,698	3,698	6,061
Discipleship				
Working expenses of vicar	2,811		2,811	3,112
Working expenses of curate	68		68	776
Evangelism				
Accommodation costs	14,687		14,687	538
Alpha Course	0		0	1,801
Messy Church	450		450	678
Blessing the community	2,096		2,096	637
Fellowship				
Fellowship expenses	313	425	738	433
Worship				
Flowers and decorations	695		695	688
Expenses of one-off events	0	1,234	1,234	1,356
PCC fees to Diocese	1,108		1,108	600
Letting expenses	2,287		2,287	3,775
Parish resources	493		493	442
Support costs (see 3c)				
Administration costs	51,755		51,755	50,102
Building running costs	38,336		38,336	31,427
	<u>283,695</u>	<u>6,724</u>	<u>290,419</u>	<u>277,161</u>

Parochial Church Council of St Thomas' Church Kendal

Notes to the Financial Statements

for the Year Ended 31 December 2018

	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
	£	£	£	£
2 Income and endowments				
a) Donations and legacies				
Planned giving	160,993		160,993	163,490
Loose collections	6,196		6,196	8,117
Legacies	38,553		38,553	2,685
Grants	465	4,475	4,940	3,370
Donations	21,660		21,660	12,005
Gift Aid Tax	37,557		37,557	37,721
	<u>265,424</u>	<u>4,475</u>	<u>269,899</u>	<u>227,388</u>
b) Church Activities				
Summer camps		1,262	1,262	3,267
One off events		1,195	1,195	406
PCC fees	1,560		1,560	1,484
Sundry income	10,150	1,275	11,425	14,532
	<u>11,710</u>	<u>3,732</u>	<u>15,442</u>	<u>19,689</u>
c) Other trading activities				
Lettings and catering	<u>8,837</u>		<u>8,837</u>	<u>14,375</u>
c) Investment Income				
Interest received	<u>1,218</u>		<u>1,218</u>	<u>1,427</u>
e) Other Income				
Rental income	4,200		4,200	0
Rebuild Mexico/Toilet Twinning projects			0	9,017
	<u>4,200</u>		<u>4,200</u>	<u>9,017</u>
Total Income and endowments	<u>291,389</u>	<u>8,207</u>	<u>299,596</u>	<u>271,896</u>

Parochial Church Council of St Thomas' Church Kendal

Notes to the Financial Statements

for the Year Ended 31 December 2018 (continued)

Fixed Assets

Consecrated Property and Moveable Church Furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by the Charities SORP.

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. Inalienable property has not been valued in the accounts.

Freehold Land and Buildings

Freehold buildings are depreciated on a straight line basis over 50 years. No depreciation is provided on freehold land.

Church Equipment

Equipment used within the church premises is depreciated on a straight line basis over 4 years. Equipment costing less than £500 has not been capitalised.

Investments

Investments are valued at market value at the year end.

Current Assets

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

Short-term deposits include cash held on deposit with the CBF Church of England Funds, and at the Cumberland Building Society.

Parochial Church Council of St Thomas' Church Kendal

Notes to the Financial Statements

for the Year Ended 31 December 2018 (continued)

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 income is recognised.
- Grants and legacies to the PCC are accounted for 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.
- Funds raised by events are accounted for gross.

Other Income

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

Income from Investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for 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 accounted for on the valuation of investments at the year end.

Resources Expended

Grants

Grants and donations are accounted for when paid over or when awarded if that award creates a binding obligation on the PCC.

Activities Directly Relating to the Work of the Church

The diocesan parish share is accounted for when due.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Parochial Church Council of St Thomas' Church Kendal

Notes to the Financial Statements

for the Year Ended 31 December 2018

1. Accounting Policies

Basis of Accounting

The accounts are prepared under the historical cost convention, in accordance with the Church Accounting Regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Charities Act 2011.

The accounts are presented in sterling and rounded to the nearest £.

The primary objective of the charity is to promote the gospel of our Lord Jesus Christ according to the doctrine and practice of the Church of England. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about the charity's ability to continue as a going concern.

The church is a registered charity in England and Wales. The Trustees are the members of the PCC named on page 2. The registered office is St Thomas' Church, Stricklandgate, Kendal LA9 4QG.

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 represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

Parochial Church Council of St Thomas' Church Kendal

Balance Sheet

as at 31 December 2018

	Notes	2018	2017
		£	£
Fixed Assets			
Tangible fixed assets	4	99,991	105,548
Investments at valuation	5	1,434	1,459
		<u>101,425</u>	<u>107,007</u>
Current Assets			
Debtors and prepayments	6	12,039	11,630
Short term deposits		79,268	77,500
Cash at Bank		23,214	19,101
		<u>114,521</u>	<u>108,231</u>
Current Liabilities			
Creditors due within one year	7	<u>-12,313</u>	<u>-10,885</u>
Net Current Assets		102,208	97,346
Net Assets		<u><u>203,633</u></u>	<u><u>204,353</u></u>
Parish Funds			
Unrestricted	8	132,291	196,467
Designated	9	64,800	0
Restricted	10	6,542	7,886
		<u><u>203,633</u></u>	<u><u>204,353</u></u>

Approved by the Parochial Church Council of the Parish Church of St Thomas' Church, Kendal on 25th March 2019 and signed on its behalf by:

The Revd George Briggs
Priest in Charge

Kevin Cook BSc FCA
Honorary Treasurer

The notes on pages 12 to 21 form part of these accounts,

Parochial Church Council of St Thomas' Church Kendal

Statement of Financial Activities

for the Year Ended 31 December 2017

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Income from:					
Donations and legacies	2(a)	224,473	2,915	227,388	226,885
Church activities	2(b)	10,681	9,008	19,689	17,172
Other trading activities	2(c)	14,375	-	14,375	9,020
Investments	2(d)	1,427	-	1,427	1,542
Other	2(e)	-	9,017	9,017	4,947
Total Income and endowments		<u>250,956</u>	<u>20,940</u>	<u>271,896</u>	<u>259,566</u>
Expenditure on:					
Charitable activities:					
Church activities	3(a)	261,829	15,332	277,161	288,337
Governance costs	3(b)	10,000	-	10,000	11,893
Total Resources Expended		<u>271,829</u>	<u>15,332</u>	<u>287,161</u>	<u>300,230</u>
Gains on Investments	5	<u>-</u>	<u>121</u>	<u>121</u>	<u>134</u>
Net income/(expenditure)		-20,873	5,729	-15,144	-40,530
Transfers between Funds	10	<u>11,101</u>	<u>-11,101</u>	<u>0</u>	<u>0</u>
Net Movement in Funds		-9,772	-5,372	-15,144	-40,530
Funds Reconciliation:					
Balances brought forward at 1st January 2017		206,239	13,258	219,497	260,027
Balances carried forward at 31st December 2017		<u>196,467</u>	<u>7,886</u>	<u>204,353</u>	<u>219,497</u>

Parochial Church Council of St Thomas' Church Kendal

Statement of Financial Activities

as at 31 December 2018

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Income from:					
Donations and legacies	2(a)	265,424	4,475	269,899	227,388
Church activities	2(b)	11,710	3,732	15,442	19,689
Other trading activities	2(c)	8,837	0	8,837	14,375
Investment income	2(d)	1,218	0	1,218	1,427
Other	2(e)	4,200	0	4,200	9,017
Total Income and endowments		<u>291,389</u>	<u>8,207</u>	<u>299,596</u>	<u>271,896</u>
Expenditure on:					
Church activities	3(a)	283,695	6,724	290,419	277,161
Governance costs	3(b)	9,872	0	9,872	10,000
Total Resources Expended		<u>293,567</u>	<u>6,724</u>	<u>300,291</u>	<u>287,161</u>
Loss/gain on Investments		<u>0</u>	<u>-25</u>	<u>-25</u>	<u>121</u>
Net Income/(expenditure)		-2,178	1,458	-720	-15,144
Transfers between Funds	11	<u>2,802</u>	<u>-2,802</u>	<u>0</u>	<u>0</u>
Net Movement in Funds		624	-1,344	-720	-15,144
Funds Reconciliation					
Balances brought forward at 1st January 2018		196,467	7,886	204,353	219,497
Balances carried forward at 31st December 2018		<u>197,091</u>	<u>6,542</u>	<u>203,633</u>	<u>204,353</u>

Parochial Church Council of St Thomas' Church Kendal

Independent Examiner's Report to the Parochial Church Council

I report to the members of the Parochial Church Council (PCC) of St Thomas' Church Kendal (the Charity) on my examination of the accounts of the charity for the year ended 31st December 2018 which are set out on pages 9 to 21.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act") and the Church Accounting Regulations 2006.

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act, and to be found in the Church guidance.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Helen Holmes BSc FCA
Independent Examiner
Stables Thompson & Briscoe
Lowther House
Kendal
LA9 4DX**

Parochial Church Council of St Thomas' Church Kendal

Statement of Parochial Church Council's Responsibilities

for the Year Ended 31 December 2018

The purpose of this statement is to distinguish the Parish Church Council's responsibilities for the accounts from those of the independent examiners as stated in their report.

Law applicable to Parochial Church Council in England & Wales requires the Council to prepare financial statements for each financial year which give a true and fair view of the Council's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Council should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Council will continue in operation.

The Council are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the church and which enable them to ascertain the financial position of the Council and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Parochial Church Council of St Thomas' Church Kendal

Annual Report

for the Year Ended 31 December 2018 (continued)

Structure, governance and management (continued)

The full PCC met ten times during the year with a good level of attendance. Groups met between meetings as appropriate and reported back to the PCC for discussion and decision. The key groups on the PCC are the Standing Committee, the Staffing Committee and the Finance Committee. Special committees are formed if particular issues need some specific consideration before being presented to the full PCC body.

Administrative Information

St Thomas' Church is situated in the northern part of the Market town of Kendal. It is the Resource Church in the Lyth Valley Team and is part of the Diocese of Carlisle within the Church of England. The correspondence address is St Thomas' Church, Stricklandgate, Kendal, LA9 4QG.

The Parochial Church Council (PCC) has registered with the Charity Commission (charity number 1129872). There is one related trust, the St Thomas' (Kendal) Trust (registered charity number 514353) which holds and administers the church property.

Parochial Church Council of St Thomas' Church Kendal

Annual Report

for the Year Ended 31 December 2018 (continued)

Reserves policy

The Finance Committee reviewed the policy on reserves and brought the matter to the PCC for discussion when the budget was approved. The aim is to maintain a reserve equivalent to one month's payments to cover emergency situations that may arise from time to time. The balance of £18,106 on the General Bank Account together with the £78,565 of General funds in the Cumberland Building Society at the year end covered this target. The PCC will endeavour to ensure reserves are held in sufficiently liquid assets. This may necessitate fund raising when the results of the Quinquennial inspection are known.

There is a balance of £6,541 in the restricted fund as detailed in note 10.
It is our policy to invest our surplus funds with the Cumberland Building Society.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

St Thomas' PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish and beyond the whole mission of the church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church building complex of St Thomas' Church, Stricklandgate, Kendal, and the other buildings owned by St Thomas' Church.

PCC members who have served from 1 January 2018 until the date this report was approved are:

Incumbent	The Revd George Briggs	(Chairman)
Curate	Rev Gavin Rushton	
Wardens	Mr Roger Parker-Oxspring Mr Rod Readhead	
Deanery Synod Representatives	Mrs Christine Burgess Mrs Moyra Lee	(from APCM 2018) (from APCM 2018)
Elected Members	Mrs Beth Booker Mr Neil Carter Mr Nick Gray Mr Clive Handley Mr Andrew Kohn Mrs Moyra Lee Mr Julian Legat Mr Roger Porthouse Mr Tim Waddington	(until APCM 2018) (until APCM 2018)

The Treasurer is Mr Kevin Cook.

Parochial Church Council of St Thomas' Church Kendal

Annual Report

for the Year Ended 31 December 2018 (continued)

Financial review

Total receipts on unrestricted General Fund were £291,389 and payments totalled £293,567. These are detailed in the financial statements. The majority of the income came from Church members by regular giving, together with the related Gift Aid. It is however important to note that a legacy from the late Jenny Ottewell of £38,553 was received during the year, without which the deficit would have been far greater.

The Parish Offer of £89,844 was the largest outgoing providing for clergy costs as well as supporting mission and ministry elsewhere in the diocese. In addition £84,925 was spent on staff costs whilst £26,825 was donated to missions and charities at home and overseas.

The wider work of the Church reaches out into the community, and includes Mums and Toddlers, Families, Youth Work, and Cedars to name but a few. A total of £73,972 was spent during the year (including staff costs) reaching out to the local community.

Receipts to the restricted fund totalled £8,207 whilst £6,724 was spent in the year. There was an overall loss on the value of the investments of £25. Overall, there was a deficit of £720 for the year.

Designated Funds

During the year the PCC decided to designate £64,800 to help fund staff salaries for three years ending 31st December 2021. Funds are presently in the Cumberland Building Society as detailed in note 9.

Legacy policy

At St. Thomas' we welcome gifts in wills however large or small, and we promise to use such gifts to make a significant difference in the spread and proclamation of the Gospel of the Lord Jesus Christ in this community and elsewhere.

The PCC recommends that gifts in wills are unrestricted, so that the funds can be used for whatever purpose is currently needed to extend the mission and ministry of the church. As an alternative to the restricted gift a letter of wishes can be attached to a will, which the PCC will endeavour to honour.

Substantial legacies will be used for significant projects, or substantial repairs, such as:

- meeting the cost of repairs arising from the Quinquennial inspection.
- meeting the cost of a mission project such as the Alpha course.
- underwriting or funding a new member of staff for a fixed period.

Parochial Church Council of St Thomas' Church Kendal

Annual Report

for the Year Ended 31 December 2018 (continued)

Church attendance

In 2018 there were 294 members on the Church Electoral Roll, 22% of who are resident within the parish. The average weekly attendance at services on Sundays, counted during October was 190 adults and 26 children.

Other Activities

A survey of the broad range of weekly and seasonal activities is produced most years for our APCM. These include work with families and children, older people, Schools links with our Parish Primary School and local secondary schools, a supermarket bus service, prayer and prayer ministry and much more.

Deanery Synod and Ecumenical Links

At present two members of St Thomas' are members of Kendal Deanery Synod. St Thomas' is committed to the developing of Mission Community along with St Catherine's Crook and the churches of the Two Valleys Team, which includes an ongoing resourcing role, and exploring our relationship in mission with the Kendal Methodist circuit and our local Methodist neighbours. St Thomas's is committed to the development of mission in partnership with churches of all denominations across Kendal in the common Mission Area of our town.

Church Fabric

In 2018 the PCC have replaced the flooring in the kitchen, cloakroom and toilet areas of church, replaced the uneven drive and paths with new tarmac, replaced the conservatory and repainted the property at 79 High Garth and commissioned a Quinquennial Inspection to review and direct our work from 2019 onwards.

Mission Giving and Collections

Helping those in need is a demonstration of our faith. The PCC are committed to giving 10% of our donations received to our Mission Partners. To this end £22,000 has been set aside for missions and charities at home and overseas. Several collections were taken during the year, including the Bishop's Harvest for the Hungry Appeal which raised £415, and the Christmas collection of £172 for Manna House. The annual Advent Fair raised £620 for Cancer Care, while the main fund raising effort for Christian Aid raised £2,456. Other aid included donations to Kendal Food Bank from church members, and a second hand clothing collection to Samaras Aid destined for Syria. All those involved in the above collections are to be congratulated for their fund raising efforts.

Risk review

The PCC has assessed the major risks to which the church is exposed and is satisfied that systems and procedures are in place to mitigate such risks and the potential impact upon the church should any of those risks materialise.

Parochial Church Council of St Thomas' Church Kendal

Annual Report

For the year ended 31st December 2018

Aim and Purpose

St Thomas's PCC has the responsibility of cooperating with the Incumbent Rev George Briggs, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. As well as the church building itself, the PCC is responsible for maintaining 79 High Garth. The PCC is responsible for the employment of five staff members and holds responsibility for finance and safeguarding policy and procedure at St Thomas'.

Objectives and Activities

In the Diocese of Carlisle the Church of England is committed to working with the Methodist Church, United Reformed Church and Salvation Army as well as other local partners to realise the God for All vision:

"By 2020 every person in Cumbria of all ages and backgrounds will have had an opportunity to discover more of God and God's purpose for their lives, so that they will discover more of Jesus and the Good News and become followers of Jesus within a Christian community."

In our local context St Thomas' is committed to the pursuing God for All of this vision through:

- Gathering in lively and authentic worship
- Discipleship and empowering every church member for mission with effective pastoral structures to enable this
- A commitment to partnership with other churches locally and resourcing the mission of the wider church
- Ministries and activity which serves our community and enables people to connect with God and discover Christian Faith
- Good stewardship of our building as a significant resource for ministry and the wider community

Achievements and Performance

Some highlights in 2018 include:

- Moving Mountains mission event in March 2018 – a series of events in and around Kendal was drawn together by a large ecumenical team of partners aiming to connect with our community and share faith in Jesus Christ.
- Commitment to serving Hallgarth community – we extended our Holiday Lunch Club
- Connect Groups launched – short term activity-based groups ranging from Scrabble, Summer Cycle rides to study and prayer groups
- In The Beginning launched – a new initiative within our busy families work making space to connect new parents and babies with God
- Plan A – applications came in for our new intergenerational discipleship year launching in 2019, encouraging people at any stage of life to embrace a new chapter of life with God as missionary disciples right where we are.

Our Parish ministries in 2018 included the celebration of 11 baptisms, as well as holding 12 funerals. A new Electoral Roll is being collated this year to be presented at the APCM in April 2019.

Parochial Church Council of St Thomas' Church Kendal

Annual Report

for the Year Ended 31 December 2018

Church Office: St Thomas' Church
Stricklandgate
Kendal
Cumbria
LA9 4QG

Incumbent: Revd George Briggs

Bankers: Yorkshire Bank plc
7 Stricklandgate
Kendal
Cumbria
LA9 4NB

Independent Examiner: Helen Holmes BSc FCA
Stables Thompson & Briscoe
Lowther House
Kendal
Cumbria
LA9 4DX

Legal Advisors: Arnold Greenwood Solicitors
8 & 10 Highgate
Kendal
Cumbria
LA9 4SX

Parochial Church Council of St Thomas' Church Kendal
Annual Report and Financial Statements
for the Year Ended 31 December 2018

Contents

1-6	Annual Report
7	Statement of Parochial Church Council's Responsibilities
8	Independent Examiner's Report
9	Statement of Financial Activities 2018
10	Statement of Financial Activities 2017
11	Balance Sheet
12-21	Notes to the Financial Statements



**Annual Report
and
Financial Statements
of the Parochial Church Council**

for the year ended

31 December 2018

Charity No: 1129872