



HOLY TRINITY,
ST SAVIOUR'S

Parish of Knaphill with Brookwood
Holy Trinity, Knaphill and St Saviour's Brookwood

Contents

Page	Description
2	Front page
3	Trustees' Annual Report
9	Independent Examiner's Report
10	Statement of Financial Activities
11	Balance Sheet
12-17	Notes to the Financial Statements

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

for the year ended 31 December 2018

Churches:

Holy Trinity Church, Chobham Road, Knaphill
St Saviour's Church, Connaught Road, Brookwood

Incumbent:

The Revd Neil Hopkins

Associate Minister:

The Revd Dr Julie Levett

LLMs [Readers]:

Bob Bailey
David Gale
Richard Levett

Bankers:

HSBC
6 Commercial Way
Woking

Independent examiner:

Brewers Chartered Accountants
Bourne House
Queen Street
Gomshall

Office:

Holy Trinity Church Office
Holy Trinity Church
Chobham Road
Knaphill

Registered with the Charity Commission as The Parochial Church Council of the Ecclesiastical Parish of
Knaphill with Brookwood, registered number 1128410

Parish of Knaphill with Brookwood
Holy Trinity, Knaphill and St Saviour's Brookwood
Trustee's Annual Report for 2018

Letter from the Incumbent

Hello. I am The Revd Neil Hopkins, vicar of the parish of Knaphill with Brookwood and Chair of the Parochial Church Council (PCC). What a year this has been. It started with the temporary closure of Holy Trinity Church for essential work to the heating system. The church family turned up in force to pack away the church to enable the men from DHP and BTU to dig up the floor and replace all the pipes and radiators. This work, praise God, went ahead with no significant hiccups and was paid for in full from gifts to the church following a gift day in November 2017 and 2018 income. Another working party cleaned the church thoroughly to enable us to reopen in time for Easter. Thank you to everyone who helped financially, organisationally, physically, and prayerfully with this work.

This work was Stage One of our vision for the buildings at Holy Trinity (if you haven't heard my talk to the church about this vision you can listen to it via a link on our website). We are now working towards Stage Two. The PCC and the church family has approved the plans for the re-ordering of the chancel including an accessibility ramp to the chancel area and we are now in the process of submitting faculty applications to the Diocesan Advisory Committee (DAC). We will be holding another gift day to raise the remaining funds for this and hope to complete the work during 2019.

We have also been very active at St Saviour's church in Brookwood. Last year we replaced the kitchen and all the windows in the hall. This year we have replaced the hall flooring and installed a new ceiling in the main hall to reduce noise levels. We were very pleased to win a grant from the Seafarers Association to help with this work as well as funding the purchase of new equipment for our Youth Café which is based in that hall on Tuesdays after school. 40+ local children aged between 10 to 14 attend each week and, as you can imagine, the noise levels can be ear-splitting. The new ceiling will help dampen the noise making the hall more pleasant for all users.

We have been planning for over 4 years to improve the church at St Saviour's by creating a toilet facility inside the church building. Currently people must leave the church and walk round the side of the building to the hall to use the toilet facilities. Clearly this is not ideal and is a problem when St Saviour's Preschool, who use the hall, is operating. Our Regeneration Committee has been fundraising for this and were delighted to win a grant from Marshals charity for £8,800 to enable us to start this building work in earnest. This will not be received until 2019 and so has not been included in these financial statements. We are in the process of receiving quotations for the work and submitting faculty applications to the DAC with the aim of completing the work in 2019. Many thanks to the St Saviour's Regeneration Committee for all their hard work and perseverance over the last few years bringing this plan into fruition.

In 2017 our church set four transformation goals in line with the Diocesan Transformation Goals, launched by the Bishop of Guildford. These are:

- To increase the number of believers
- To make disciples
- Develop our youth and families work; and
- Improve our buildings so they are fit for purpose.

We believe the work we have done and are doing at St Saviour's and Holy Trinity is meeting our fourth aim. We are already seeing an increase in hall users at St Saviour's and the planned toilet facilities will improve our ability to reach out to that community. At Holy Trinity the building issues are more complex. We would

like to improve our hall to make it better for purpose but in order to do that we need to improve the church first so that we can use the church building whilst updating the hall building. Stage One was the heating. This is now complete. Stage Two is the chancel area which will then enable us to flow through into Stage Three which is to create a more useable church space for weekdays as well as Sundays whilst increasing the visible physical presence of the church itself. This will be done by opening up the West End of the church to create better office space, provide toilets, a more welcoming reception area, and a kitchen facility. We recognise this will all take time and so are also intending to update the hall during 2019 to enable it to function properly until we are ready to commence a complete overhaul of the hall building. This may involve upgrading the electrical supply to this building. In January 2019 we carried out an asbestos survey on all our buildings. Unfortunately this revealed the presence of several areas where specialist help is needed to remove the asbestos in our halls. This work will take place during February half term 2019. We have designated £35k to our buildings and grounds reserves to cover these, and any other work arising from our quinquennial review due later in 2019.

Our efforts to develop our youth and families work received a setback when our youth worker, Ben Barnes left us in October to start work for a church in Cornwall. Ben has been with us for five years and we have loved seeing the development of both him as a leader and the youth work in our parish. We thank him for all his work and send him and his family our very best wishes for the future. We are now in the process of recruiting a youth minister who will continue and extend Ben's work. In the meantime, we are very grateful to Josh Levett who has taken on the running of the youth work in the church until a replacement for Ben can be found. Many thanks to Josh and his team of willing volunteers.

Our work with children and families has also continued during the year thanks to Jo Birkby and her team of volunteers. We ran an extremely successful holiday club during the summer holidays welcoming 60 children most of whom were not from church-going families. The Russell Group has reported that many families who receive free school meals during school time struggle to find the money to feed their children during school holidays. To help with this we provided a free packed lunch to any children who wanted one during our holiday club. Huge thanks to Sainsbury's, Tesco's and the Co-op for providing most of the bread, sandwich fillings, crisps etc to do this.

Our Pop-Up Coffee, which has been running since September 2017 has gone from strength to strength and regularly sees around 40 members of the community including parents and pre-school children who visit before going to the church pre-school. It has been a valuable resource in connecting with and supporting members of the wider community. We are aiming to continue its growth and reach out to the two local schools as well.

Jo ran a new venture called Messy Me during the autumn 2017. This was aimed at carers and baby/toddlers and was incredibly well supported. Research suggested demand was such that we could run that group every day however we simply did not have the time, staff or volunteers to do this or to even continue Messy Me into 2018. This is such a shame as there is clearly a need for such groups in our community. If anyone would be interested in helping with this work, please do not hesitate to contact Jo.

We are struggling to find volunteers in another area of our work in the community. We have run the Sunrise Breakfast Club for 12 years now providing an essential service for local families - they drop their children off with us before school, we feed and care for them and then walk them to school in time for their lessons. It is likely that one of our staff will be leaving us in the summer and if this happens, we will not have enough staff to run this club. If you can spare a couple of hours one or two mornings a week, please speak to Leslie Tisdall.

We run two youth clubs at both sites – as mentioned earlier, the Youth café in Brookwood on a Tuesday night after school is extremely popular as is the Friday night Influx session at Holy Trinity. We are very grateful to all the volunteers who make these activities possible.

Both our churches are very close to local schools. Throughout the year we have increased our connections with these schools. During 2018 we have been invited in and taken lessons based around the Religious Education syllabus by looking topics such as; Christian Marriage, Easter, CS Lewis, Remembrance, as well as hosting Harvest and Christmas celebrations. This year we are aiming to start an 'Easter Experience' for year 5, and for all year 5s in subsequent years.

Whilst we understand the importance of encouraging families and children in our community, we also recognise the importance of supporting the more senior members of the community. To this end we run a lunch club – the Lunch Bunch – on the 3rd Wednesday of each month at St Saviours Church and the Silver Stars Group fortnightly at Holy Trinity, not forgetting the King's crafters and Holiday at Home trips. We provide a Praise & Tea monthly worship service for the more senior members, which is well received.

In terms of our other two goals, the PCC agreed at its Away Day in January 2018 that our target for the next three years should be to draw in an extra 20 families. To this end, in the Autumn of this year we started some new initiatives. Firstly, we held a new Community BBQ, which aimed to increase our contact with the local community through good food and fun activities for the family. The event exceeded expectation and around 200+ people attended the event. We plan to do the same event in 2019 with the hope to develop this further throughout the day by providing seminars that speaks into specific family needs.

In September, off the back of a successful Comedy night at St Saviour's church in February, we held a Comedy night at Holy Trinity. 130 people attended this, and we plan to do this again during 2019 at both churches.

We have also progressed further with the community fridge by sourcing equipment, registering with the Community Fridge Network, and dealing with local council. There are few more bridges to cross, but we are close to launching this in 2019.

At the Away Day the PCC also felt that we should develop our work amongst men in the church and community. We gathered a small group of men who wanted to progress this work, and in 2018 along with a Vision Night we had a couple of events to engage men socially and prayerfully. There is now a programme for 2019 for men which consists of discipleship mornings with Bishop Andrew & Mark Aldridge from New Wine, a Dad's and Toddlers morning and Story nights where we get to hear stories of faith from Christians in different spheres of life (ie Tim Cross from the armed forces and Paul Kerensa, a comedian) as well as the regular Curry night and outings to Top Golf.

The prayer life of any church is vital for its wellbeing and growth. This year we have run monthly prayer meetings and a prayer course at both churches both within and outside of home groups.

Who we are, how we operate and what our purpose is

The Parochial Church Council (PCC) of the Ecclesiastical Parish of Knaphill with Brookwood, has the responsibility of co-operating with the Incumbent in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Within the parish there are two Anglican Worship Centres: Holy Trinity, Knaphill and St Saviour's, Brookwood. The PCC has maintenance responsibilities for the two Church building complexes together with St Saviour's House. The Diocese owns and has responsibility for maintaining Trinity House (the Incumbent's residence).

The governing documents by which the PCC operates are the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules (collectively and individually the "Documents").

The PCC is formed of people from both St Saviour's and Holy Trinity working to a common mission, sharing as many resources as is practicable and encouraging both shared and local initiatives. Members of

the PCC are either ex officio or elected by the Annual Parochial Church Meeting (“APCM”) in accordance with the Church Representation Rules. During the year the following served as members of the PCC:

Incumbent	The Revd Neil Hopkins	Elected members:
Associate Minister	The Revd Julie Levett	Warren Ralls *1
Warden	Clare Leigh	Becky White *1
Warden	Christina Hunt	Joshua Levett
Associate Warden (StS)	Susan Kaufman	Yvonne Craven
Reader	Bob Bailey	Yvonne Frew (secretary)
Deanery Synod Representative	Kath Brooks *2	Vicki Veness
Deanery Synod Representative	Thomas Bowen	Roy Clare *2
Deanery Synod Representative	Mike Hawkins	Anne Parsons *1
Treasurer	Helen Simmons	David Davies *1

*1 – appointed APC 2018 *2 resigned APCM 2018

The PCC normally meets 8 times a year. We also have a standing committee that has the power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. This committee meets 5 times a year. The PCC has also 11 more Working Groups to focus on specific areas of church life. These groups all contain at least one PCC member and other people with specific relevant experience are invited to join these committees, all of which report back to the PCC with recommendations. These groups are as follows:

- Finance (specific remit – to look at Fundraising)
- Employment (to manage and make recommendations to the PCC on employment and HR topics)
- Fabric (to maintain halls and churches).
- Regeneration (to look at the work needed to be done at St Saviours to regenerate the church there)
- Safeguarding (to review Safeguarding Policy & operation)
- HTK Buildings (to look at and take forward plans for all buildings)
- HTK Youth and Families
- Evangelism
- SS Youth and Families
- Communications
- Holy Trinity Pre-School Management Committee. The PCC has a wholly owned subsidiary called Holy Trinity Pre-School Ltd. This company runs a pre-school and breakfast club at Holy Trinity Church Hall. In line with Ofsted requirements, the Pre School is run by a committee which meet termly to discuss the running of the Pre School. Our assistant minister is the chair of this Committee and the PCC Treasurer is the Financial Director of the company. Reports are made back from the Committee to the PCC at least termly.

Church attendance

The current electoral roll comprises 175 people, 124 of whom are resident and 51 of whom are non-resident. The average Sunday attendance as measured in October 2018 was 115 adults and 33 children. These numbers increase at festivals.

Financial Review of the Year

A surplus of £22,994 was made before transfers during the year ended 31 December 2018. This was partly due to Ben Barnes, the Youth Worker, leaving in the Autumn, the grant received from Seafarers and a continuance of the increase in giving seen last year. The PCC has agreed to transfer £35,076 of this surplus to our designated building reserve in view of the likely costs arising from the asbestos survey carried out in January 2019, refurbishing the hall kitchen and upgrading the electricity supply to the hall at Holy Trinity and the quinquennial reviews at both churches due later this year.

A total of £258,851 was spent on church activities during the year including £75,516 on Parish share. This is an amount paid to the Diocese which covers our parish's share of the cost of all clergy in the Diocese together with central costs such as training. We employ a full time children and families worker, part time administrator, two cleaners and are currently advertising for a new Youth Minister. We are extremely reliant on hundreds of volunteers who enable us to welcome people from our local communities into our buildings to worship on Sundays and run our numerous activities for children, youth, families and senior members.

It is the policy of the PCC to tithe 10% of our general income as well as to hold special collections at key points of the year. This year our Mothering Sunday collection raised £1,976 and was given to a Women's refuge centre, Your Sanctuary and our Christmas collection of £1,387 was given to Woking Hospice and Tear Fund. We have 5 mission partners that we support throughout the year – Turning Point Trust, Engage, CPAS, Wycliffe Bible translators and A Rocha. Note 11 in the financial statements gives full details of the grants we have given.

Policies

It is our policy to invest our long-term funds with the CBF Church of England Deposit Fund and to place short term deposits in our HSBC Money Management account. It is also our policy to pay all our staff at least the National Living Wage and, where possible the Living Wage.

Unrestricted reserves are £184,604, of which £51,768 is represented by fixed assets leaving £132,836 of other assets. Included within this are designated reserves totalling £82,836 being £70,076 for building maintenance purposes and £12,760 for Preschool. It is our policy to keep £50,000 for working capital purposes. We continue to review and assess the risks that affect us as they arise so that we can take the necessary action to mitigate such risks.

The PCC has considered the guidance provided by the Charities Commission regarding public benefit in connection with the work of the church.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the PCC,

Neil Hopkins
14 January 2019
Chairman

Independent Examiner's Report to the Trustees of the PCC of Holy Trinity Church Knaphill and St Saviour's Brookwood

I report to the trustees on my examination of the financial statements of the Holy Trinity Church Knaphill and St Saviour's Brookwood ('the charity') for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements 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 financial statements to be reached.

Andrew Skilton, ACA
Independent Examiner
Brewers Chartered Accountants
Bourne House, Queen Street, Gomshall, Surrey, GU5 9LY

Date:

**PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY KNAPHILL
WITH ST SAVIOUR'S BROOKWOOD**

**STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2018**

	Notes	Unrestricted Funds 2018/£	Designated Funds 2018/£	Restricted Funds 2018/£	Total Funds 2018/£ 2017/£	
INCOME						
Donations and legacies	2(a)	213,991	0	21,837	235,828	272,774
Charitable activities	2(b)	54,993	2,529	14,860	72,382	63,186
Income from investments	2(c)	559	0	0	559	281
TOTAL INCOME		269,543	2,529	36,697	308,769	336,241
EXPENDITURE						
Grants	11	21,308	0	5,616	26,924	26,000
Church activities	3	216,543	10,130	32,178	258,851	292,613
TOTAL EXPENDITURE	9	237,851	10,130	37,794	285,775	318,613
NET INCOME/EXPENDITURE		31,692	(7,601)	(1,097)	22,994	17,628
Transfers between funds	9	(35,076)	35,076	0	0	0
NET MOVEMENT IN FUNDS AFTER TRANSFERS		(3,384)	27,475	(1,097)	22,994	17,628
Balance brought forward at 1 January 2018	9	105,152	55,361	26,972	187,485	169,857
Balance carried forward at 31 December 2018	9	101,768	82,836	25,875	210,479	187,485

The notes on pages 12 to 17 form an integral part of these financial statements.

**PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY KNAPHILL
WITH ST SAVIOUR'S BROOKWOOD
(Registered Charity Number 1128410)**

**BALANCE SHEET
As at 31 December 2018**

	Notes	2018 £	2018 £	2017 £	2017 £
FIXED ASSETS					
Tangible fixed assets	5		51,768		55,152
CURRENT ASSETS					
Debtors	7	16,980		26,475	
Cash at hand and in bank		35,860		41,944	
Deposit account at HSBC		204		203	
Deposits at CBF Church of England Fund		<u>111,406</u>		<u>110,855</u>	
		164,450		179,477	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
	8		<u>5,739</u>		<u>47,144</u>
NET CURRENT ASSETS			158,711		132,333
NET ASSETS			<u>210,479</u>		<u>187,485</u>
FUNDS					
Unrestricted	9		101,768		105,152
Designated	9		<u>82,836</u>		<u>55,361</u>
Total unrestricted funds			184,604		160,513
Restricted	9		<u>25,875</u>		<u>26,972</u>
			<u>210,479</u>		<u>187,485</u>

The notes on pages 12 to 17 form an integral part of these financial statements.

Approved by the Parochial Church Council on 14 January 2019 and signed on its behalf by:

The Revd Neil Hopkins (Chairman)

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY KNAPHILL WITH ST SAVIOUR'S BROOKWOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2018

1 ACCOUNTING POLICIES

Basis of accounting

The charity is a public benefit entity and the financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015. The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Parochial Church Council of Holy Trinity Knaphill and St Saviour's Brookwood 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.

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 specific purpose by the PCC are also unrestricted. Collections on Deputation Sundays are included as restricted income as the money is given for specific purposes and is not available for the general use of the PCC. All regular giving is treated as unrestricted income and is spent in the manner agreed by the PCC. Income given for the Building Fund is for future building works on either the Holy Trinity or St Saviour's site. This fund is restricted and so cannot be used for any other purpose.

Income

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under gift aid is recognised when the income is recognised. Rental income from the letting of Church premises is recognised in the year in which the rent takes place.

Interest from investments is accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Expenditure

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

The Diocesan quota or Parish Share is accounted for when payable.

Financial Instruments

The PCC only has financial assets and financial liabilities of a kind that qualify as basic instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Fixed Assets

Consecrated land and buildings and movable Church fittings

Consecrated and beneficed property is excluded from the financial statements by the provisions of the Charities Act 2011. 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 inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable Church furnishings, whether maintenance or improvement is written off as expenditure in the SOFA and separately disclosed.

Church Halls and Vicarage

The Church Halls are accounted for at cost and are depreciated over their useful lives of 50 years on a straight line basis. Additions are written off over the remaining life of the 50 year period or if already fully written off, over 50 years unless PCC deem this to be inappropriate. St Saviour's House is accounted for at cost and is depreciated over its useful life of 50 years on a straight line basis. The vicarage at Holy Trinity is not owned by the PCC.

Other fixtures, fittings and office equipment

Equipment costing £2,000 or over within the Church premises is depreciated. All other equipment is written off in the year of purchase. Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives on a straight line basis.

Current Assets and Investments

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 uncollectible. Short-term deposits include cash held on deposit either with the CBF Church of England Fund or at the bank. In line with current best practise, the financial statements of wholly owned subsidiaries are not consolidated into the financial statements of the PCC.

Investments are held at the lower of cost or realisable value.

Going concern

The trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern, thus the PCC continues to adopt the going concern basis of preparing the financial statements.

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY KNAPHILL WITH ST SAVIOUR'S BROOKWOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2018

2 INCOME

	Unrestricted Funds 2018/£	Designated Funds 2018/£	Restricted Funds 2018/£	Total Funds 2018/£	Unrestricted Funds 2017/£	Designated Funds 2017/£	Restricted Funds 2017/£	Total Funds 2017/£
2(a) DONATIONS AND LEGACIES								
Planned giving and collections								
Gift Aid donations	144,916	0	2,170	147,086	143,288	20,188	15,016	178,492
Income tax recoverable	34,188	0	543	34,731	36,455	5,103	3,847	45,405
Other planned giving	29,080	0	350	29,430	21,240	0	500	21,740
Charities Aid Foundation	2,040	0	0	2,040	5,260	50	1,000	6,310
Grants received	0	0	10,888	10,888	0	0	0	0
Cash collections at normal services	3,767	0	2,596	6,363	6,618	5,469	1,402	13,489
	213,991	0	16,547	230,538	212,861	30,810	21,765	265,436
Overseas Mission								
Cash	0	0	899	899	0	0	1,654	1,654
Gift Aid	0	0	490	490	0	0	860	860
Income tax recoverable	0	0	250	250	0	0	488	488
Charities Aid Foundation	0	0	0	0	0	0	60	60
	0	0	1,639	1,639	0	0	3,062	3,062
Home Mission								
Cash	0	0	1,484	1,484	0	0	2,133	2,133
Gift Aid	0	0	816	816	0	0	757	757
Income tax recoverable	0	0	468	468	0	0	529	529
	0	0	2,768	2,768	0	0	3,419	3,419
Smiths Charity	0	0	883	883	0	0	857	857
Total Mission Donations	0	0	5,290	5,290	0	0	7,338	7,338
Total Donations and Legacies	213,991	0	21,837	235,828	212,861	30,810	29,103	272,774
2(b) CHARITABLE ACTIVITIES								
Hall Lettings	29,713	0	0	29,713	29,819	0	0	29,819
Fees	1,136	0	0	1,136	1,174	0	0	1,174
Coffee Bar/Lunch bunch	247	0	515	762	334	0	595	929
Rent from SS House	20,160	0	0	20,160	20,160	0	0	20,160
Clubs	0	0	3,955	3,955	0	0	4,679	4,679
Sundry Church	3,737	2,529	10,390	16,656	4,075	0	2,350	6,425
	54,993	2,529	14,860	72,382	55,562	0	7,624	63,186
2(C) INCOME FROM INVESTMENTS								
Bank interest	559	0	0	559	281	0	0	281
TOTAL INCOME	269,543	2,529	36,697	308,769	268,704	30,810	36,727	336,241

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY KNAPHILL WITH ST SAVIOUR'S BROOKWOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2018

3 EXPENDITURE

	Unrest- ricted Funds 2018/£	Design- ated Funds 2018/£	Restrict- ed Funds 2018/£	Total Funds 2018/£	Unrest- ricted Funds 2017/£	Design- ated Funds 2017/£	Restrict- ed Funds 2017/£	Total Funds 2017/£
Church activities								
Ministry: diocesan parish share	75,516	0	0	75,516	75,516	0	0	75,516
clergy expenses	1,475	0	0	1,475	1,187	0	0	1,187
vicarage costs	726	0	0	726	805	0	0	805
Staff costs	63,963	0	0	63,963	69,206	0	0	69,206
Churches running expenses	9,166	0	0	9,166	10,003	0	0	10,003
Churches repairs & maintenance	9,362	10,130	3,615	23,107	41,094	22,874	3,774	67,742
SS Regeneration project	0	0	1,833	1,833	0	0	0	0
HTK Building projects	2,404	0	50	2,454	828	0	0	828
Worship costs	3,533	0	0	3,533	1,853	0	138	1,991
Outreach	3,706	0	1,531	5,237	1,204	0	757	1,961
Youth, children and families work	1,318	0	14,673	15,991	2,598	0	6,761	9,359
Church groups	371	0	0	371	189	0	0	189
Courses & conferences	1,392	0	0	1,392	2,226	0	0	2,226
Vicar's discretionary fund	0	0	0	0	462	0	0	462
Halls costs (see note 10)	29,844	0	8,426	38,270	32,500	0	1,346	33,846
SS House repairs and running costs	2,826	0	0	2,826	6,121	0	0	6,121
Photocopying & Stationery	2,956	0	0	2,956	2,714	0	0	2,714
Telephone and broadband costs	1,627	0	0	1,627	1,735	0	0	1,735
Postage	220	0	0	220	92	0	0	92
Depreciation	705	0	0	705	940	0	0	940
Catering	1,198	0	0	1,198	1,454	0	13	1,467
PCC expenses	0	0	0	0	90	0	0	90
Subscriptions	164	0	0	164	125	0	0	125
Computer expenses	517	0	0	517	909	0	0	909
Governance costs (Independent Review)	1,290	0	0	1,290	1,050	0	0	1,050
Sundries	2,264	0	2,050	4,314	1,514	0	535	2,049
	216,543	10,130	32,178	258,851	256,415	22,874	13,324	292,613

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY KNAPHILL WITH ST SAVIOUR'S BROOKWOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2018

2018 / £ 2017 / £

4 STAFF COSTS AND RELATED PARTY TRANSACTIONS

Wages and salaries	66,588	70,674
Social Security costs	1,909	2,406
Pension costs	3,329	3,461
	<u>71,826</u>	<u>76,541</u>

During the year the PCC employed a Parish Co-ordinator, a Children and Families Worker, a Youth Worker and 2 cleaners, none of whom earned more than £60,000 per annum. This is unchanged from 2017. PCC members were reimbursed of expenses incurred on behalf of the church including travel, supplies for services and events etc as follows:

	PCC member/£	Family /£		PCC member/£	Family /£
Julie Levett	2,399	0	Josh Levett	206	0
Claire Leigh	200	0	Vicki Veness	97	0
Sue Kaufman	168	0	Anne Parsons	0	105
Neil Hopkins	0	276			

Expenses incurred by the Vicar were reimbursed during the year. No PCC member or connected person received any remuneration from the PCC or subsidiary during the year apart from Catherine Hawkins (daughter of Mike Hawkins) who was employed as the cleaner at St Saviours and earned £3,105 during the year for this work.

Catherine is also employed by Holy Trinity PreSchool Ltd and earned £2,345 during the year. Thomas Bowen's wife Caroline is employed as our administrator. Her salary during 2018 was £12,256 including NI and pension costs.

Charity Commission permission has been received for these.

19 PCC members and their families gave the church a total of £56,100 (excluding gift aid) over the year (2017:£77,409).

5 TANGIBLE FIXED ASSETS	Fixtures & Fittings	HTK Hall	St Saviour's Hall	St Saviour's Vicarage	Total
Cost	£	£	£	£	£
As at 1 January and 31 December 2018	2,820	56,966	41,966	6,272	108,024
Depreciation					
As at 1 January 2018	2,115	11,390	33,095	6,272	52,872
Charge for year	705	1,139	1,540	0	3,384
As at 31 December 2018	<u>2,820</u>	<u>12,529</u>	<u>34,635</u>	<u>6,272</u>	<u>56,256</u>
Net Book Value at 31 December 2018	<u>0</u>	<u>44,437</u>	<u>7,331</u>	<u>0</u>	<u>51,768</u>
Net Book Value at 31 December 2017	705	45,576	8,871	0	55,152

The insured value of the HTK Church and Hall was £7.8million and St Saviour's Church and Hall was £5.2 million

6 INVESTMENTS

The ordinary share capital (2 shares) of Holy Trinity Pre-School Limited, a company incorporated in England and Wales (registered number 06295276) is owned by two members of PCC acting as nominees for the PCC. The cost of this investment has been written off in the books of the PCC. The sole activity of this subsidiary is to run the Pre School and Breakfast club at Holy Trinity Church Hall. Its results for the year ended 31 December 2018 show a surplus of £134 (2017:£4,536). Turnover was £149,419 in this year (2017: £126,177) and total expenses over the year amounted to £149,285 (2017: £121,641). The financial statements of this subsidiary are not consolidated with the PCC because they fall below the threshold requiring consolidated financial statements.

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY KNAPHILL WITH ST SAVIOUR'S BROOKWOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2018

2018 / £ 2017/ £

7 DEBTORS

Income tax recoverable	9,823	16,520
Prepayments	139	2,130
Holy Trinity Pre-School Ltd	6,147	6,521
Other debtors	871	1,304
	<u>16,980</u>	<u>26,475</u>

8 CREDITORS:AMOUNTS FALLING DUE WITHIN ONE YEAR

Accruals	2,391	41,807
Other creditors	3,348	5,337
	<u>5,739</u>	<u>47,144</u>

9 ANALYSIS OF FUNDS	At 1 Jan	Income	Expenses	Transfers	At 31 Dec
	2018				2018
	£	£	£	£	£
Unrestricted - General	105,152	269,543	(237,851)	(35,076)	101,768
Designated: Pre-school	12,425	2,529	(2,194)	0	12,760
: Buildings & grounds	42,936	0	(7,936)	35,076	70,076
	<u>55,361</u>	<u>2,529</u>	<u>(10,130)</u>	<u>35,076</u>	<u>82,836</u>
Total Unrestricted Funds	160,513	272,072	(247,981)	0	184,604
Restricted: Buildings & grounds	25,213	12,154	(13,925)	0	23,442
: Youth work	0	1,000	0	0	1,000
: Projects	0	18,253	(18,253)	0	0
: Smiths Charity	1,759	883	(1,209)	0	1,433
: Mission donations	0	4,407	(4,407)	0	0
	<u>26,972</u>	<u>36,697</u>	<u>(37,794)</u>	<u>0</u>	<u>25,875</u>
Total funds	<u>187,485</u>	<u>308,769</u>	<u>(285,775)</u>	<u>0</u>	<u>210,479</u>

At 31 December 2018 funds comprise:	General	Designated	Restricted	Total
Fixed assets	51,768	0	0	51,768
Current assets	55,739	82,836	25,875	164,450
Current liabilities	(5,739)	0	0	(5,739)
Net assets	<u>101,768</u>	<u>82,836</u>	<u>25,875</u>	<u>210,479</u>

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY KNAPHILL WITH ST SAVIOUR'S BROOKWOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2018

10 CHURCH HALL FINANCIAL STATEMENTS	Holy Trinity	St Saviour's	Total	Holy Trinity	St Saviour's	Total
	2018 / £	2018 / £	2018 / £	2017 / £	2017 / £	2017 / £
INCOME -Hall lettings	23,949	5,764	29,713	24,288	5,531	29,819
EXPENDITURE						
Running costs	13,506	5,796	19,302	12,528	5,872	18,400
Repairs and maintenance	1,534	14,755	16,289	3,286	9,481	12,767
Depreciation	1,139	1,540	2,679	1,139	1,540	2,679
	16,179	22,091	38,270	16,953	16,893	33,846
Operating deficit	7,770	(16,327)	(8,557)	7,335	(11,362)	(4,027)

11 HOME & OVERSEAS MISSIONS	Unrestricted	Restricted	Total	Total
OVERSEAS MISSION	2018 / £	2018 / £	2018 / £	2017 / £
A-Rocha	2,128	0	2,128	2,040
Barnabas Fund	0	0	0	150
Bible Society	460	0	460	200
Christian Aid	0	0	0	2
CMS	460	0	460	150
Emanuel Hospice	500	0	500	150
Embrace	0	0	0	110
Flying Mission	0	0	0	110
MAF	0	0	0	279
New Wine International	460	0	460	450
Tear Fund	0	1,355	1,355	2,865
Turning Point	4,257	283	4,540	4,052
Wycliffe	2,129	0	2,129	2,040
	10,394	1,638	12,032	12,598
HOME MISSION				
Abbey House	30	0	30	0
Across	460	0	460	120
Agape	0	119	119	63
Care for the family	460	0	460	130
Children's Society	0	97	97	103
Church Urban Fund	0	0	0	720
Connect	0	0	0	100
CPAS	4,257	0	4,257	3,669
Engage (formerly SCATs)	4,257	0	4,257	3,847
LICC	0	0	0	120
Royal British Legion	0	180	180	252
Smiths Trust	0	1,209	1,209	948
Soul Survivor	0	0	0	200
Surrey Care Trust	460	0	460	150
Woking Foodbank	0	0	0	18
Woking Hospice	500	887	1,387	1,522
Your Sanctuary	490	1,486	1,976	1,440
	10,914	3,978	14,892	13,402
Total	21,308	5,616	26,924	26,000

The number of individuals receiving grants totalled 4 (2017 : 3)