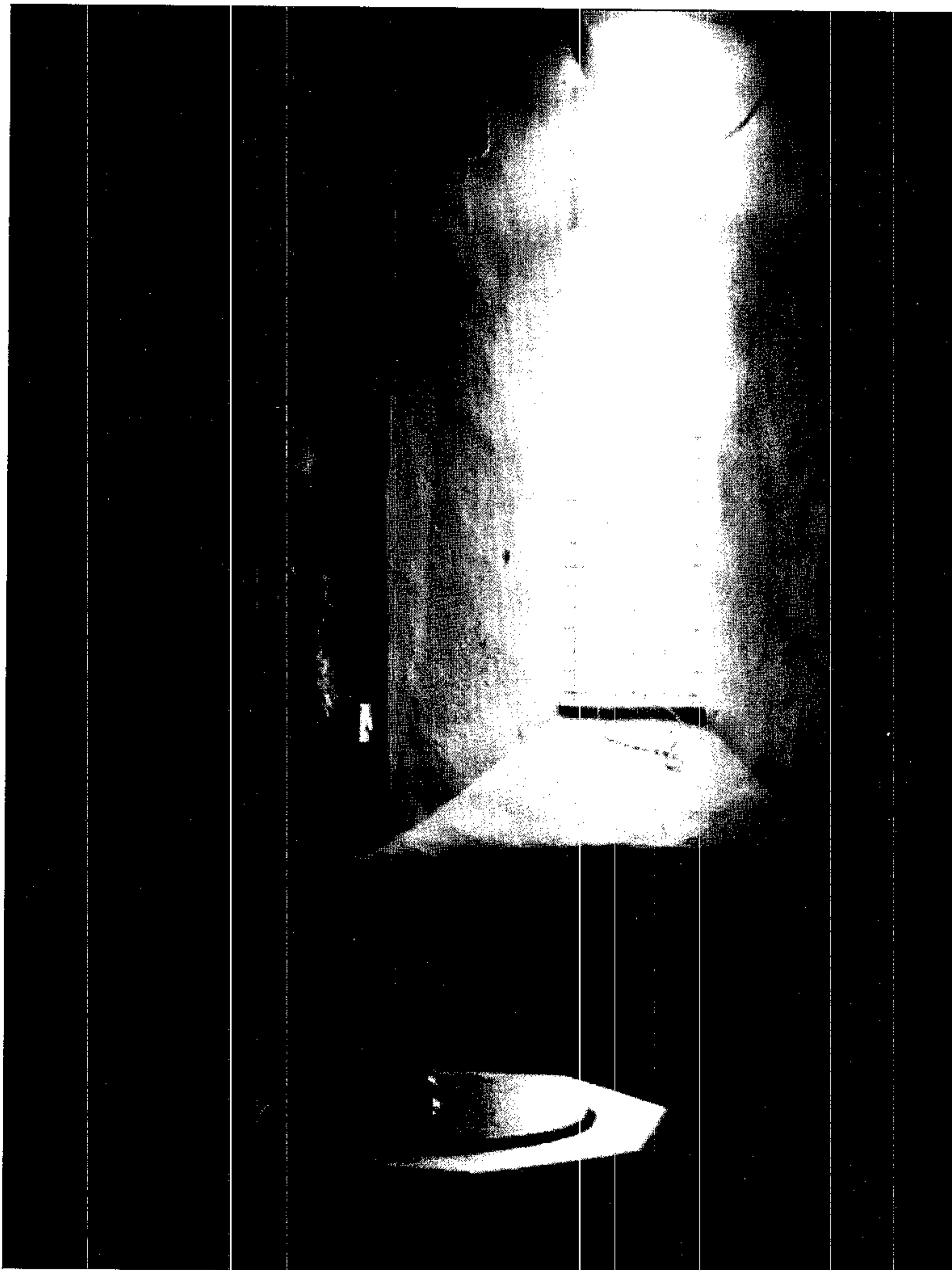


**The Parochial Church Council of  
St Oswald's Church, Sowerby**

**Annual Report and Accounts**

**For the year ended 31 December 2011**



**Registered Charity Number 1135485**

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**Parochial Church Council of St Oswald's Sowerby  
Annual Report  
for the year ended 31 December 2011**

**Priest in Charge**  
Revd Nicola Carnall

**Independent Examiner**  
Mr William Pearson ACA, FCCA

**Bankers**  
Yorkshire Bank (Main Account)  
HSBC  
Standard Life  
Cooperative Bank

**Church Architect**  
Linda Lockett

**Website**  
[www.stoswaldsowerby.org.uk](http://www.stoswaldsowerby.org.uk)

**Registered Charity Number 1135485**

**Administrative information**

St Oswald's Church is situated in Sowerby in North Yorkshire. It is part of the Diocese of York within the Church of England. The correspondence address is: The Vicarage, The Close, Sowerby, Thirsk, North Yorkshire, YO7 1JA.

**Members of the Parochial Church Council**

Members of the PCC are either *ex officio* or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. In 2011 the APCM was held on 10 April.

During the year the following served as members of the PCC:

Priest in Charge	The Revd Nicola Carnall	Chair
Churchwardens	Heather Limbach David Tucker	Vice Chair
Deanery Synod Reps	Jill Drew Gayle Hartley Ruth Sladden (to APCM) Chris Carnall (from APCM)	
Reader	Diana Wild	
Elected Members	Emma Benoit David Brooke Sue Busuttil Margaret Creighton Helen Irving (to APCM) Neil Irving (to APCM) John Kennedy (to APCM) Graham Merriam (from APCM) Chris Penfold Martin Ridsdale (to APCM) Ruth Sladden (from APCM) Margaret Turner (from APCM) Jean West (to APCM) Pauline Alderson (from APCM) Robert Coupland (from APCM to October) Euan Mitchell (from APCM)	Secretary       Treasurer
Co-opted	Graham Merriam (to APCM)	Treasurer

## **Structure, governance and management**

The Parochial Church Council (PCC) is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure. The PCC is registered as a separate charity with the Charity Commission.

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how funds of the PCC are to be spent.

## **Objective of the PCC**

St Oswald's PCC works with the Priest-in-Charge, the Revd Nicola Carnall, in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. While planning activities for the year, the Priest-in-Charge and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

## **Review of the year**

### **Mission Theme**

At St Oswald's we try to live out Jesus' call to love God and love our neighbour.

### **Organisation**

Our main decision-making body is the Parochial Church Council which meets six times a year. This is supported by the Standing Committee, consisting of Priest-in-Charge, Churchwardens, Treasurer and Secretary. In addition there are a number of working groups which report to PCC. These are: Mission Group, Worship Group, Pastoral Care Group, Events Group, Buildings Group, Parochial Hall Management Group, Communications Group, Children & Youth Team.

### **Church Attendance**

Average Sunday attendance in 2011 was 74 adults and 8 children. This is a slight decrease in adults and children compared with 2010. However, it should be noted that much of the work we do, especially with children and young people, is not included in these numbers. The electoral roll at the annual meeting in 2011 was 153 – an increase of 3 on the previous year.

### **Children & Young People**

Pauline Alderson was commissioned to the half-time post of Children & Young People's Development Worker in April. During the service we gave thanks for the legacy from Arthur Thompson which helped us to make this appointment. One of Pauline's first tasks was to enable the church to begin Messy Church – an outreach for local families including messy activities, worship and a shared lunch. The first Messy Church was held in September, with huge numbers attending and a large team of helpers drawn from St Oswald's, Sowerby Methodist Church and St Mary's, Thirsk. We are excited about the potential for building community and sharing God's love with those who rarely come to church services. Another first was that Pauline and other leaders took a group of young people and families to the Greenbelt Festival in August. This was enjoyed by everyone and is likely to be repeated. In addition, members of the Youth and Children's Team continued to lead and organise Kids' Club, Pram Service, Children's Workshops, First Friday, Holiday Club, Laser Light, Youth Group and Youth Café, as well as being involved in the Deanery Youth Council and taking children and young people to other events within the Diocese and beyond. A full review of our Safeguarding Procedures was undertaken during the autumn.

During the year we held a review of Worship for All Services. Four members of the team went to a training day and brought back ideas for planning all age worship in a different way. Some of our all age services became Parade services, with young people from the local uniformed organisations attending and taking part. There was also a Thinking Day service in February for the Rainbows, Brownies and Guides, and the Beavers, Cubs and Scouts held their own Easter service in church. The Diocesan Education Team held an RE Day in the church and hall during the year.

### **Community involvement**

During the year there were 6 weddings, 22 baptisms and 28 funerals at St Oswald's (with another 5 funerals held at the Crematorium). We also celebrated with two couples who were renewing their marriage vows. All of these 'occasional offices' involve time spent in preparation and planning, and they are a well appreciated part of the church's ministry to its parish and beyond.



The Parochial Hall continues to be well used by the wider community, and in April was used for the Sowerby Village Party to celebrate the Royal Wedding. The Church building too is used by a variety of groups for visits, services, concerts, etc. We continue our strong link with Sowerby Music.

Meetings have taken place with the Parish Council who are planning to give the church some land for an extension to the Churchyard. We continue to be grateful for the Parish Council's contribution to churchyard upkeep each year. The Parish Council appreciates the church's input into Remembrance Sunday and Carols round the Christmas Tree.

The Luncheon Club continues to provide a cooked meal for older residents of Sowerby on a monthly basis and the Get Together Club brings older people together for social activities every week. St Oswald's has continued its support of Thirsk Clock in its work with local young people, and we continue to have a strong link with Sowerby Community Primary School. The school held a mock wedding in church to help the younger children learn about community celebrations. Their normal Easter, Harvest and Christmas services were held in church as well.

Over the August Bank Holiday weekend a Flower Festival on the theme of Celebrations was held in Church, thanks to Sowerby Flower Club. We also held a Daffodil Festival at Easter and Coffee, Cakes & Crafts in November. All these events draw in people from the wider community, as well as church members, and we are grateful to those who work so hard to make them happen.

### **Pastoral Care**

Much informal caring takes place between members of St Oswald's and the Pastoral Care Team tries to supplement this where necessary. The Prayer Circle has been used for urgent prayer requests on many occasions. As well as the evening services at Cherry Garth in which members of St Oswald's are regularly involved, Eucharistic ministers continue to take communion to Cherry Garth, Sowerby House, The Limes and to people in their own homes who are unable to get to church. Many visits were also made to people in hospital.

### **Worship, Study, Prayer & Fellowship**

Our pattern of services continued unchanged during the year, although preparations were being made for the new pattern which will begin once Nicky is licensed to Thirkleby with Kilburn and Bagby. Special services were held during the Flower Festival and to celebrate 400 years of the King James Bible. People continue to appreciate the variety of services which mark important seasons of the year – Advent and Christmas, Holy Week and Easter, Harvest, All Souls and Remembrance. We continue to be very grateful to our Readers, retired clergy, musicians, singers and all who lead our services, as well as to those who help to prepare the church and welcome people for worship.

PCC members continue to meet for prayer before PCC meetings. Two home groups met for Bible study, prayer and fellowship during the year. Mothers' Union meetings always include prayer and worship, and many special services also take place within the deanery and diocese.

In addition to the community events mentioned above, the Events Group also arranged a Parish Lunch and a Ceilidh to enable church members to meet together. These were much appreciated.

### **Communications**

The church website is an excellent up-to-date source of information about the church and it is well used by church members and many others. The monthly Saints Alive magazine and weekly notice sheets are also used for sharing of news and information amongst church members. Sowerby Now continues to share news about the church and local community with the residents of Sowerby. The Communications Group continues to review the way we communicate as a church and produces some excellent publicity for church events.

### **Developing ministry**

In November Carol Cox was licensed as a Reader in a service at York Minster. A coach full of people went to support her and the service was followed by a celebration lunch in the Parochial Hall. Carol has completed 3 years of study, and continues with her final year. Dan Sladden continues his training for Ordained Pioneer Ministry. Becca Stevens, who spent some time at St Oswald's before doing a placement with Careforce, has begun training for Ordained Ministry in the Church in Wales. Rob Coupland had an exciting year – becoming a Server at St Oswald's, preparing for Confirmation, exploring a sense of vocation, and finally moving to London for a year's placement as Pastoral Assistant at St Matthew's Church, Westminster. At

St Oswald's we remain committed to helping people explore vocation to all kinds of ministry and service.

### **Mission Giving**

We have offered financial support to many organisations throughout the year. In support of overseas projects, we have given to CMS, Jigsaw Kids Ministries and Christian Aid. We also helped one of our youth leaders, Sam Chapman, to visit our link Diocese in South Africa with the Diocesan Youth Team. We were pleased to host a visit from Richard Cooke, a Church Army Officer working in Selby, and sent a gift to Church Army in response. Locally we have supported the Family Life Church who were putting on a lunch for people on their own on Christmas Day. We have also continued our support of Thirsk Clock, both financially and by collecting gifts of food. We continue to pass on half of funeral collections to charities when requested by families. A Discretionary Fund was set up during the year to help those who find themselves in financial difficulties because of the recession.

### **Ecumenical**

We were sorry to see the Revd Elizabeth Clark and her family move on during the summer, but pleased to welcome the Revd Kathie Heathcoat in the autumn. Our links with the Methodist Church remain strong. We have many joint services and much of our children's work is done together. We continue to play a full part in the Churches Together Committee and in events planned by the group. For the first time this year, different churches hosted joint services on the Monday, Tuesday and Wednesday evenings of Holy Week.

### **Church fabric**

A new (non-opening) gate was placed in the gap in the churchyard wall between the Church and Glebe House. Some trees were pollarded and a dead one was taken down. A lot of time was spent in Buildings Group and PCC discussing proposals for reordering inside the church. The Archdeacon gave permission for some temporary reordering, so that the congregation could try out different arrangements of church furniture. A faculty was granted for work on the vestry, kitchen and toilet areas, to create a new accessible toilet with baby changing facilities, improved access into the church, and suitable office space for people to work in. A storage area is to be provided in the south transept with new wooden screens in both the north and south transepts. This work has gone out to tender and it is hoped that it will be completed in 2012, alongside progress towards creating flexible space in the body of the church and level access through the south door with a new internal glass porch.

All routine maintenance and checks have been undertaken during the year and recorded in the church log. Many people continue to help look after the building, including brass cleaners and flower arrangers. We continue to be grateful to the churchwardens who take a lead on all Fabric matters.

### **Thirkleby with Kilburn & Bagby**

St Oswald's PCC continued to be in support of the proposal for the Rev Nicky Carnall to become Priest in Charge of the benefice of Thirkleby with Kilburn and Bagby in addition to Sowerby and Sessay. Thirkleby, Kilburn and Bagby representatives agreed to this in September and the Licensing was planned for January 2012. Several meetings have taken place in preparation for the change, including a meeting of all five sets of churchwardens with the three Readers, who will minister in all the parishes. The next legal step, if it is agreed, will be the joining together of the three benefices into a new plurality.

### **Thanks**

Grateful thanks are expressed to all at St Oswald's who work so hard and with so much dedication for the benefit of the church and wider community. May we continue to love God and our neighbours near and far as we seek to serve Christ in this place.

*Nicola Carnall.*

Approved by the PCC on 6 March 2012 and signed on their behalf.  
The Revd Nicola Carnall  
Priest in Charge and Chair of PCC



**Independent Examiner's Report to the members of  
The Parochial Church Council of St Oswald's Sowerby**

This report on the accounts of the PCC for the year ended 31 December 2011, which are set out on pages 7 To 16, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and S.43 of the Charities Act 1993 ("the Act").

**Responsibilities of the PCC and the Examiner**

As members of the PCC, you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and Section 43(2) of the Act do not apply.

It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

**Basis of this Report**

My examination was carried out in accordance with the general directions given by the Charity Commission under Section 43(7)(b) of the Act and to be found in the Church Guidance 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express and audit opinion on the view given by the accounts.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 41 of The Act; and
  - to prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed..........

Date 26 / 03 / 2012

William Pearson ACA FCCA  
The Barker Partnership  
Chartered Accountants and Statutory Auditors  
17 Central Buildings  
Market Place  
Thirsk, North Yorkshire, YO7 1HD

**Parochial Church Council of St Oswald's Sowerby**  
**Statement of Financial Activities**  
**for the year ended 31 December 2011**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2011 Total £	2010 Total £
<b>Incoming Resources</b>					
<b>Voluntary Income</b>					
Giving through Gift Aid	32,412	120		32,532	30,784
Tax Refunds	9,089	-		9,089	8,446
Other Planned Giving	4,497	-		4,497	4,785
Collection Plate	2,681	-		2,681	3,128
Occasional Services	4,519	3,637		8,156	7,639
Other services & appeals	37	1,739		1,776	1,680
	<b>53,235</b>	<b>5,496</b>		<b>58,731</b>	<b>56,462</b>
<b>Fees received</b>					
PCC	8,963	-		8,963	5,749
Organist & Choir	2,120	-		2,120	1,650
Bell Ringers	430	-		430	640
Sexton & verger	1,425	-		1,425	1,020
YDBF	4,551	-		4,551	3,407
	<b>17,489</b>	<b>0</b>		<b>17,489</b>	<b>12,466</b>
<b>Donations</b>					
General	628	-		628	854
Wall box	262	-		262	235
Legacies	-	-		-	583
Photocopying	369	-		369	368
	<b>1,259</b>	<b>0</b>		<b>1,259</b>	<b>2,040</b>
<b>Income from Events</b>					
Sunday Coffee	204	-		204	240
Fund Raising	4,444	110		4,554	2,103
Sowerby Music	818	-		818	799
Other Concerts	465	-		465	947
Bookstall	14	-		14	16
Candy Activity Income	-	868		868	0
	<b>5,945</b>	<b>978</b>		<b>6,923</b>	<b>4,105</b>
<b>Investment Income</b>					
Bank Interest	362	-		362	1,296
Dividends (Gross)	4,975	-		4,975	4,824
	<b>5,337</b>	<b>0</b>		<b>5,337</b>	<b>6,120</b>
<b>Recurring Grants</b>					
Wayleave	84	-		84	83
Sowerby Parish Council	-	-		-	2,000
	<b>84</b>	<b>0</b>		<b>84</b>	<b>2,083</b>
<b>Activities for Generating Funds</b>					
Hall Income (note 14)	15,022	-		15,022	13,558
Bell Ringers	20	-		20	20
Luncheon Club	-	1,183		1,183	1,225
"Sowerby Now" (note 13)	-	3,900		3,900	4,095
	<b>15,042</b>	<b>5,083</b>		<b>20,125</b>	<b>18,898</b>
<b>Total Incoming Resources</b>	<b>98,391</b>	<b>11,557</b>		<b>109,948</b>	<b>102,174</b>



	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2011 Total £	2010 Total £
<b>Resources used</b>					
<b>Parish Share</b>	<b>46,800</b>	-		<b>46,800</b>	<b>44,914</b>
<b>Salaries, Honoraria and YDBF</b>					
YDBF	4,551	-		4,551	3,407
CandY Salaries and on-costs	-	7,218		7,218	-
Organists	2,085	-		2,085	2,315
Organist & Choir – Occ. Servs.	2,120	-		2,120	1,660
Bellringers – Occ. Servs.	430	-		430	472
Sexton/Verger – Occ. Servs.	1,435	-		1,435	860
	<b>10,621</b>	<b>7,218</b>		<b>17,839</b>	<b>8,714</b>
<b>Expenses of Clergy and CandY Staff</b>					
Vicarage Telephone	246	-		246	325
Vicarage water	550	-		550	515
Mileage allowance	588	119		707	609
Expense for CandY Worker	703	129		832	-
Gifts	724	-		724	288
Visiting vicars	105	-		105	87
Staff Advertising	-	-		-	686
Resource material	25	-		25	41
	<b>2,941</b>	<b>248</b>		<b>3,189</b>	<b>2,551</b>
<b>Mission &amp; Evangelism Costs</b>					
Training	181	65		246	152
Resources for CandY Worker	-	377		377	-
CandY Activity costs	-	1,067		1,067	111
Mission outreach costs	460	176		636	1,248
	<b>641</b>	<b>1,685</b>		<b>2,326</b>	<b>1,511</b>
<b>Church Running Costs</b>					
Cleaning	913	-		913	402
Insurance	2,050	-		2,050	1,984
Wine, wafers and candles	206	-		206	488
Service accessories	540	-		540	119
Minor repairs	1,497	-		1,497	542
Boiler	66	-		66	73
Clock	164	-		164	164
Organ	167	-		167	160
Churchyard – Contract	1,716	-		1,716	1,680
- Other	-	-		-	72
	<b>7,319</b>	<b>0</b>		<b>7,319</b>	<b>5,684</b>
<b>Church Utilities</b>					
Gas	5,010	-		5,010	4,180
Water Rates	195	-		195	173
Electricity	692	-		692	1,323
	<b>5,897</b>	<b>0</b>		<b>5,897</b>	<b>5,676</b>
carried forward	74,219	9,151		83,370	69,050

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>2011 Total £</b>	<b>2010 Total £</b>
brought forward	74,219	9,151		83,370	69,050
<b>Church Administration</b>					
Computer costs	354	830		1,184	65
Professional Fees	600	-		600	705
Licences and Subscriptions	667	64		731	746
Stationery costs	607	70		677	898
Vestry Phone & Broadband	-	517		517	-
Copier – Contract	740	-		740	728
- Copy costs	499	-		499	521
Stewardship envelopes	96	-		96	155
Postage	63	-		63	90
Costs of Fundraising	468	600		1,068	54
	<b>4,094</b>	<b>2,081</b>		<b>6,175</b>	<b>3,962</b>
<b>Donations to Charities</b>					
Overseas Mission/ Chr Relief	2,799	214		3,013	3,631
Home Mission/ Chr Socs	1,261	1,234		2,495	1,890
Secular Charities	750	3,698		4,448	3,714
	<b>4,810</b>	<b>5,146</b>		<b>9,956</b>	<b>9,235</b>
<b>Costs of generating funds</b>					
Parochial Hall (note 14)					
Operating costs	10,899	-		10,899	9,639
Improvements	-	-		-	5,803
Luncheon Club	-	1,205		1,205	962
"Sowerby Now" (note 13)	-	2,980		2,980	3,482
	<b>10,899</b>	<b>4,185</b>		<b>15,084</b>	<b>19,886</b>
<b>Fabric Costs</b>					
Architect's Fees	3,137	-		3,137	4,136
Fabric Costs	-3,183	-		-3,183	28,082
	<b>-46</b>	<b>0</b>		<b>-46</b>	<b>32,218</b>
<b>Total Resources Used</b>	<b>93,976</b>	<b>20,563</b>		<b>114,539</b>	<b>134,351</b>
<b>Net Incoming/-Outgoing Resources</b>	<b>4,415</b>	<b>-9,006</b>	<b>0</b>	<b>-4,591</b>	<b>-32,177</b>
<b>Transfer between funds</b>	<b>-9,401</b>	<b>9,401</b>		<b>0</b>	<b>0</b>
<b>-Loss/Gain on revaluation of investments</b>	<b>-1,201</b>	<b>-</b>		<b>-1,201</b>	<b>16,738</b>
<b>Net movement of Funds</b>	<b>-6,187</b>	<b>395</b>		<b>-5,792</b>	<b>-15,439</b>
<b>Balances b/fwd 1 January 2011</b>	<b>455,151</b>	<b>7,587</b>	<b>15,500</b>	<b>478,238</b>	<b>493,677</b>
<b>Balances c/fwd at 31 December 2011</b>	<b>448,964</b>	<b>7,982</b>	<b>15,500</b>	<b>472,446</b>	<b>478,238</b>

**Parochial Church Council of St Oswald's Sowerby  
Balance Sheet  
as at 31 December 2011**

	<b>Note</b>	<b>2011</b>		<b>2010</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>					
Tangible Assets	3		290,242		290,302
<b>Current Assets</b>					
Investments	4	137,211		138,412	
Debtors	5	5,647		5,354	
Accrued Interest		0		235	
Bank Accounts	6	8,021		7,747	
1 Year Bonds	7	30,943		35,810	
Prepayments		0		164	
Cash Balances		710		632	
		<b>182,532</b>		<b>188,354</b>	
<b>Creditors</b>					
Falling due within one year	8	<b>328</b>		<b>418</b>	
<b>Net Current Assets</b>		-----	<b>182,204</b>	-----	<b>187,936</b>
<b>Net Assets</b>			<b>472,446</b>		<b>478,238</b>
<b>Represented by:</b>					
Unrestricted Funds	10		448,964		455,151
Restricted Funds	11		7,982		7,587
Endowment Funds	12		15,500		15,500
<b>Net Funds</b>			<b>472,446</b>		<b>478,238</b>

Approved by the Parochial Church Council on 6th March 2012  
and signed on its behalf by

...*Nicola Carnall*...  
The Revd Nicola Carnall – Chair



**Parochial Church Council of St Oswald's Sowerby  
Notes to the Financial Statements  
for the year ended 31 December 2011**

**1 Accounting Policies**

**1.1 Accounting Convention**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with the Charities SORP 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

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

**1.2 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.

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.

**1.3 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 received. Grants and legacies to the PCC are accounted for when received. Funds raised by events are accounted for gross. Sales of books and magazines are accounted for gross.

**Other income**

Income from the Parochial Hall is recognised when due.

**Income from bank investments**

Bank interest entitlements are accounted for as they accrue and appear gross.

**1.4 Resources expended**

The diocesan parish share is accounted for when it is paid. The PCC has paid its full share within the year.

**1.5 Balance Sheet – Fixed Assets**

**Consecrated property and moveable church furnishings**

Consecrated and beneficed property of any kind is excluded from the accounts by S96(2a) of the Charities Act 1993.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts.

Expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1000 or on the repair of movable church items acquired before 1 January 2000 is written off.

### Other Fixtures and Fittings

Depreciation is provided at 20% reducing balance on Hall Furniture and Equipment which is calculated to write off the cost less residual value of each asset over its useful life.

Individual items of equipment with a purchase price of £1000 or less will be written off as the asset is acquired.

## 2 Net Incoming/Outgoing Resources

	2011	2010
	£	£
This is stated after charging:		
Depreciation on tangible fixed assets	60	75
Reporting accountant's fees	250	250
	<b>310</b>	<b>325</b>

## 3 Fixed Assets

	Freehold Land & Buildings	Fixtures Fittings & Equipment	Total
	£	£	£
<b>Tangible fixed assets</b>			
<b>Cost/deemed cost</b>			
At 1 January 2011 and 31 December 2011	<b>290,000</b>	<b>1,934</b>	<b>291,934</b>
<b>Depreciation</b>			
At 1 January 2011		1,632	1,632
Charge for the year		60	60
At 31 December 2011		<b>1,692</b>	<b>1,692</b>
<b>Net Book value at 31 December 2011</b>	<b><u>290,000</u></b>	<b><u>242</u></b>	<b><u>290,242</u></b>
<b>Net Book value at 31 December 2010</b>	<b><u>290,000</u></b>	<b><u>302</u></b>	<b><u>290,302</u></b>

The freehold land and buildings comprises the Parochial Hall. For accounting purposes, the historical cost of this property is deemed to be the insured value as per the 2002 Statement of Assets and Liabilities. The Parochial Hall will be re-valued once all major alterations have been completed.

## 4 Investments

During 2009 the Church became entitled to the Arthur Dreyheller Thompson Trust Fund following the death of the residuary life tenant. The investments are quoted in the accounts at market value as at 31<sup>st</sup> December 2011. The use of this fund is unrestricted.

**5 Debtors**

	<b>2011</b>	<b>2010</b>
	£	£
Hall Hire	2,666	1,561
Funeral / Wedding Fee	-	383
Gift Aid from HMRC	2,270	2,294
'Sowerby Now'	345	75
Settlement of Auction re legacy	-	460
Re Christmas collections	-	444
Proceeds of Concert	191	-
Photocopying charges	175	137
	<b>5,647</b>	<b>5,354</b>

**6 Bank Accounts**

	<b>2011</b>	<b>2010</b>
	£	£
Church	3,650	4,026
"Sowerby Now"	4,371	3,721
	<b>8,021</b>	<b>7,747</b>

**7 1 Year Bonds**

The PCC invested in two bonds with Standard Life which, following maturity, are held on cash deposit

**8 Creditors: Falling due within one year**

	<b>2011</b>	<b>2010</b>
	£	£
Honoraria due for Parochial Hall	-	236
Payable to charity concerning special service	32	32
Receipts in advance – wedding deposits	296	150
	<b>328</b>	<b>418</b>

**9 Analysis of Net Assets by Funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>
	£	£	£	£
Fixed Assets for Church use	290,242			290,242
Current Assets	159,050	7,982	15,500	182,532
Current Liabilities	-328			-328
<b>Fund Balance</b>	<b>448,964</b>	<b>7,982</b>	<b>15,500</b>	<b>472,446</b>

**10 Unrestricted Funds**

Designated funds are included in unrestricted funds and are for the maintenance and improvement of the Parochial Church Hall. See note 14.

**11 Analysis of Restricted Funds (see sheet 15)****12 Endowment Funds**

The endowment fund consists mainly of the Salmon bequest (£15,000). This is a permanent endowment which requires income to be spent on the maintenance of the church and the churchyard.



**13 "Sowerby Now"**

	<b>2011</b>	<b>2010</b>
	£	£
<b>Income – advertising revenue</b>	<b>3,900</b>	<b>4,095</b>
<b>Expenditure</b>		
Printing	2,096	2,096
Distribution expenses	74	96
Donations	740	1,125
Distributors 'thank-you' event	-	165
Miscellaneous	70	-
<b>Total Expenditure</b>	<b>2,980</b>	<b>3,482</b>
<b>Surplus Income over Expenditure</b>	<b>920</b>	<b>613</b>

**14 Parochial Hall**

	<b>2011</b>	<b>2010</b>
	£	£
<b>Fund Balance at 1 January 2011</b>	<b>297,299</b>	<b>299,183</b>
Add: Income for the year	15,022	13,558
	<b>312,321</b>	<b>312,741</b>
Deduct: Operating costs for the year	10,839	9,564
Major improvements	-	5,803
Depreciation	60	75
<b>Fund balance at 31 December 2011</b>	<b>301,422</b>	<b>297,299</b>

A full trading statement is attached on page 16

**Parochial Church Council of St Oswald's Sowerby – Notes to the Financial Statements for the year ended 31 December 2011**  
**Analysis of Restricted Funds**

	Bells	Charity	Choir	Fabric	Flowers	Lunch Club	Sow'Now	Screen	Candy	Total
<b>Incoming Resources</b>										
CandY Activity Income									868	868
Lunch Club						1183				1183
Giving thro' Gift Aid				120						120
Occasional Serv - Funerals		3404		233						3637
Other services and appeals		1632							107	1739
Fund raising events		110								110
Sowerby Now advertising							3900			3900
<b>Total Income</b>	<b>0</b>	<b>5146</b>	<b>0</b>	<b>353</b>	<b>0</b>	<b>1183</b>	<b>3900</b>	<b>0</b>	<b>975</b>	<b>11557</b>
<b>Resources expended</b>										
Screen / Computer								192		830
Vestry Phone & Broadband									638	517
Stationery Costs									70	70
CandY worker salary costs									7218	7218
Mission outreach costs									176	176
Car Expenses									119	119
Training									65	65
Expenses for CandY worker									129	129
Resources for CandY worker									377	377
CandY Activity Costs									1067	1067
Cost of Fundraising					600					600
Overseas mission/ Chr relief		214								214
Home Mission/ Chr Socs		1234								1234
Secular Charities		3698								3698
Lunch Club										1205
Sowerby Now costs							2980			2980
Subscription	64									64
<b>Total Expenditure</b>	<b>64</b>	<b>5146</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>1205</b>	<b>2980</b>	<b>192</b>	<b>10376</b>	<b>20563</b>
<b>Net Income</b>	<b>-64</b>	<b>0</b>	<b>0</b>	<b>353</b>	<b>-600</b>	<b>-22</b>	<b>920</b>	<b>-192</b>	<b>-9401</b>	<b>-9006</b>
<b>Balance b/fwd 1/1/11</b>	<b>1508</b>	<b>0</b>	<b>140</b>	<b>0</b>	<b>600</b>	<b>432</b>	<b>3796</b>	<b>234</b>	<b>877</b>	<b>7587</b>
<b>Transfer of Funds</b>									<b>9401</b>	<b>9401</b>
<b>Balance c/fwd 31/12/11</b>	<b>1444</b>	<b>0</b>	<b>140</b>	<b>353</b>	<b>0</b>	<b>410</b>	<b>4716</b>	<b>42</b>	<b>877</b>	<b>7982</b>

# Sowerby Parochial Hall - Accounts for the year ended 31<sup>st</sup> December 2011

2011

2010

	Jan	Feb	Mar	Apl	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Total
<b>Income (as per attached)</b>														
Regular	1159	1176	1812	636	883	1012	1115	391	835	1739	1256	685	12699	11355
Casual Users	261	157	172	75	130	50	27		280	146	162	159	1619	1830
Scout Hut	234												234	186
Donations (Lunch Club / MU)						420					50		470	187
<b>Total Income</b>	<b>1654</b>	<b>1333</b>	<b>1984</b>	<b>711</b>	<b>1013</b>	<b>1482</b>	<b>1142</b>	<b>391</b>	<b>1115</b>	<b>1885</b>	<b>1468</b>	<b>844</b>	<b>15022</b>	<b>13558</b>
<b>Costs</b>														
Cleaner	320	352	448	320	400	320	320	400	352	320	560	320	4432	4011
Cleaning Materials		63			49				171		124		407	233
Fire/PAT testing					32						24		56	44
Boiler Service & Repair		351		470									821	0
Grass Cutting				53	53	79	53	53	53	27			371	363
Front door repair				324									324	0
Contribution to Road Repair				200									200	0
Electric tubes			7		70								77	0
Gospel - Emergency Lights					103								103	115
Piano tuning													0	60
Window cleaning													0	95
Wheeelle Bin													0	23
Misc Repairs				23	12				4				39	14
Insurance Hallguard policy							169	168	168	168	168		841	818
Annexe Electricity													0	188
Hall Electricity	87	12	12	12	12	12	12	12	12	12	12	12	219	1097
Hall Gas	139	139	139	152	152	152	152	152	152	154	154	154	1791	1895
Water	101			85		52				57			295	242
New Cooker + installation						510							510	5
Postage & Staty	4					8						29	41	14
Honoraria (incl phone)						156						156	312	347
<b>Total Operating Costs</b>	<b>651</b>	<b>917</b>	<b>606</b>	<b>1639</b>	<b>883</b>	<b>1237</b>	<b>706</b>	<b>837</b>	<b>912</b>	<b>738</b>	<b>1042</b>	<b>671</b>	<b>10839</b>	<b>9564</b>
<b>Operating Surplus</b>	<b>1003</b>	<b>416</b>	<b>1378</b>	<b>-928</b>	<b>130</b>	<b>245</b>	<b>436</b>	<b>-446</b>	<b>203</b>	<b>1147</b>	<b>426</b>	<b>173</b>	<b>4183</b>	<b>3994</b>
<b>Major Expenditure</b>														
New hall heaters													0	4190
Roof Insulation													0	1113
Legal Fees re Registry													0	500
<b>Total Surplus</b>	<b>1003</b>	<b>416</b>	<b>1378</b>	<b>-928</b>	<b>130</b>	<b>245</b>	<b>436</b>	<b>-446</b>	<b>203</b>	<b>1147</b>	<b>426</b>	<b>173</b>	<b>4183</b>	<b>-1809</b>
<b>Deduct : Adjustment for Depreciation</b>														<b>60</b>
<b>Total Inflow/-Outflow for year</b>														<b>4123</b>
														<b>-1884</b>