

GOURAY CHURCH
REPORT AND UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2018

GOURAY CHURCH
Report and Unaudited Financial Statements

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Reference and administrative details

Registered charity number	92
Administrative address	Gouray Vicarage La Grande Route de Faldouet St Martin Jersey, JE3 6UA
Vicar	Revd. Jeff Wattley
Church Wardens	Jenny Jewell Katie Dunn
Treasurer	Mirto Sappe
Assistant Treasurer	Mary Davenport
Accounts preparer	Oliver Gray, ACCA
Bankers	NatWest International

GOURAY CHURCH

Report and Unaudited Financial Statements

Annual report for the year ended 31 December 2018

The Vicar, Wardens and Leadership Team are pleased to present their annual report together with the financial statements of Gouray Church for the year ended 31 December 2018.

Aim and purposes

The Leadership Committee aims to:

- work with our incumbent to promote in the District the whole mission of the Church: pastoral, evangelistic, social and ecumenical;
- consult with him on matters of general concern and importance to the parish;
- give consideration and discussion to matters concerning the Church of England and the Deanery of Jersey or any other matters of religious or public interest;
- make known and putting into effect any provisions made by the Diocesan or Deanery Synods but without prejudice to the powers of the Church Leadership Committee on any particular matter; and
- give advice to the Deanery Synod and Diocesan Synod on any matters referred to it and raising such matters as the Leadership Committee consider appropriate with them.

Objectives and activities

2018 was an exciting year during which we held a Vision Day to draw up a Church Development Plan in April, facilitated by Paul Kahn. Most of the Church membership participated in the Vision Day and the outcome was: **The Church Development Plan: 2018-2010**

1) Growing Deeper: Build up the Church Family

- a) Establish a regular Home Group for Bible study, fellowship and prayer.
- b) Create more opportunities to grow together and invite friends e.g. men's breakfasts/curry nights, church family fun days, harvest supper.
- c) Equip people in the Church Family with confidence to share their faith.

2) Growing Wider: Engage with the Wider Community

- a) Develop more ways to *be* good news to our community, e.g. through involvement in local events, organisations and to our own neighbours
- b) Launch an annual memorial service for those who have been bereaved and re-launch a service for the boating community in Gorey Harbour
- c) Create leaflets for hotels etc and improve signage to the church from the Village

3) Growing Younger: Provide youth ministry for 11-16s

- a) Plan an exciting and engaging group for our young people when they grow out of Sunday School
- b) Help them to connect with faith building activities on the Island provided for young people
- c) Create opportunities for young people to be involved in worship, decision making and ministry.

Achievements and performance

We have made some significant progress towards these three goals, especially in relation to Growing Deeper and Growing Wider. There is plenty more room for progress especially in relation to Growing Younger. Here is a detailed progress report.

1a) A new home group was launched in September 2018 following a valuable trial with a Lent Home Group. In the first term a small but dedicated group of 4 studied 'Just for Starters'. The group grew in January to 8 and followed an excellent eight-week programme from the Bible Society named The Bible Course. It has resumed in May 2019 with a Course from 24/7 Prayer called the Prayer Course.

1b) A tremendous family beach day was held in September. In October we held our first Harvest Supper with 70 people attending a sit down meal followed by hilarious entertainment from the church family from age 8 to 80 plus! And the men have finally launched their own mens supper nights to compete with the well-established ladies curry evenings. The inaugural event was a curry night at the Vicarage and this was followed by an Easter themed evening at Justin's.

1c) We have encouraged people to recognise that evangelism these days is more likely to begin in a conversation over a coffee or a beer than in a large stadium event or even through a church led course. We have also been encouraged to see a growing attendance at Church, especially when there are special music events such as the Cantabile Choir, Gentlemen of St John's and the Le Feuvre family for Good Friday.

2a) Church presence has increased at Mothers and Toddlers with Jeff and Sheila seeking to attend each week in addition to the current volunteers. The Toddlers Nativity returned to Couray Church after a couple of year's meeting at Hilgrove. There is a real sense that the group strengthening its connection with the Church. Weekly visits to the Hollies Day Centre are having a similar effect. And Neville and Heather's monthly visits to Les Houmets when Holy Communion is celebrated further strengthen the ways we are being good news in the community. Other ways include our participation in the Gorey Community Picnic; the Gorey Common Car Boots sales and home visits to the sick and homebound and continued involvement with the Gorey Youth project.

2b) A date has been set to launch the Annual Memorial Service in Church on October 20th 2019. Enquiries have been made with the Gorey Boat Owners Association to explore the idea of a Gorey Harbour Boat blessing service.

2c) We do have details of Gouray Services in an Island Wide leaflet for tourists. We have more work to do to improve signage and to create our own leaflet for local hotels.

3a) We are hoping to launch a group for the oldest children in our Sunday Club in September, initially meeting at the same time as the Sunday Morning group (probably in the outer vestry) but with the prospect of growing into a youth group which may meet at different times and include some social activities.

3b) We encouraged our young people to connect with The Higher Tour.

3c) Children and young people continue to participate in All Age Services and other services, reading lessons and prayers. There is plenty of scope for this to develop further. Plans are being made for the introduction of an older group for those reaching the top of our Sunday Club.

In addition to these Church Development plan priorities the Church Leadership Team have engaged in several other challenges over the last year including:

- i) Gouray Church is now registered with the Jersey Charity Commission. (Registered Charity No. 92)
- ii) Gouray Church is also now has a GDPR Policy and we have been registered with the Information Commissioner for Jersey. (Our Registration number is: 61795)
- iii) In October 2018 Gouray Church was added to the List of Sites of Special Interest at Listed Grade 3. (Our Listing Reference is MN0040)
- iv) During the year Chris Willing volunteered to assist with some of the Church Administration.

- v) For 9 months during 2018, Helen Ryan was placed with us as part of her process of preparation for selection for Ordination.
- vi) Joan Perree retired as Sacristan after many years devoted service. Several volunteers have now been trained and share in the responsibilities, co-ordinated by Katie Dunn.
- vii) We had visits from Street Angels, Tumaini Trust, Bible Society, The Gentlemen Singers of St John's College Cambridge, Lovesong for Jesus and The Dean
- viii) We said farewell to Revd. Mark and Caroline Blamey and we welcomed Neville (LLM) and Heather Brooks.

Financial review

The Church operates three "funds" being: The General Fund, The Maintenance Fund, and The Chancel Fund. These are not bank accounts but an apportionment of the total funds available to the Church. The Maintenance and Chancel Funds each have restrictions attached to their use, whilst the General Fund may be used for any purpose. The restrictions can be seen in the notes to the financial statements on page 8.

During the year the Church collected donations amounting to £41,644, which is 11% greater than that donated in 2017. It also raised other income totalling £9,498, which was less than 2017 by £3,662 and is principally attributable to incomes received from the Hillgrove Trust in 2017 that were not received in 2018. Tax rebates on charitable giving continue to form the greater part of other incomes and continue to be of great benefit to the Church.

Whilst both 2016 and 2017 years of change and saw many repairs and updates undertaken to both the Church building and the vicarage, 2018 was a return to regular levels of expenditure and is likely to reflect the ongoing expenditure of the Church going forward.

Whilst not reflected in this financial period, in early 2019 the Leadership Committee have set aside the sum of £10,000 to the Maintenance Fund to make provision for any works to the Church building and vicarage.

Reserves policy

Reserves are required to bridge the gap between the spending and receiving of resources and to cover instances where donations are not immediately forthcoming. The Church and its Leadership Committee consider that the ideal level of reserves as at 31 December 2017 would be £30,000.

The actual reserves were £52,686 and the Church and its Leadership Committee are therefore confident for the upcoming year.

Funds held as custodian trustees on behalf of others

The Church and its Leadership Committee are not acting as custodian trustees.

Plans for future periods

The Church building continues to require restoration and repair works. With mind to the fact the maintenance fund has been depleted the Leadership Committee will make careful consideration towards the planning of future works and shall consider each item of restoration on a case by case basis.

Risk management

The Church and its Leadership Committee have assessed the major risks to which the Church is exposed, in particular those related to the operations and finances of the Church and are satisfied that the systems and procedures are in place to mitigate exposure to major risks.

It is proposed that going forward, in order to comply with best accounting practice, the financial statements will be assessed by an independent examiner. A prospective independent examiner will be a person who has practical experience of preparing or reviewing and evaluating the financial statements of comparative organisations.

Structure, governance and management

a. Constitution

The Church is a District Church in the Deanery of Jersey and therefore self-financing rather than receiving funds from local taxes. The Vicar is appointed subject to the Assent of the Queen. Two Church Wardens and Two Almoners and a Treasurer are elected, and the current practice is to have these officers supported by others to form a Leadership Committee.

b. Method of appointment or election of Leadership Committee

The Leadership Committee is comprised of the Vicar and Church Wardens and Almoners elected during the annual general meeting and others co-opted to the Committee. There is no maximum number of members for the Church Committee however the it is considered that the current number is appropriate for the size of the congregation.

c. Organisation structure and decision making

The day to day running of the Church is handled by the Vicar, and Wardens who reports to the Church Committee on a regular basis. The full list of these individuals is contained on page 1.

Plans for 2019 and beyond

There is still a good deal to be done to fulfil our Church Development Plan for 2018-2020 as follows:

- 1a Consolidate the Home Group that has begun and encourage new members to join;
- 1b Further develop opportunities to grow together, welcome new members and celebrate community;
- 1c Give teaching input to equip the church family with confidence in sharing their faith;
- 2a Launch Songs of Praise services in The Hollies and strengthen our presence in Mothers and toddlers and the Gorey youth project and continue to develop plans for service for the boating community;
- 2c Improve signage and publicity;
- 3a Launch a group for our young people emerging from our Sunday School in Autumn 2019;
- 3b Look at monthly across Island activities for Christian young people to meet together; and
- 3c Invite some of our young people to join in a conversation about what they would like to gain from their church/Sunday school/youthgroup.

We will also aim to conduct another Church Development Review during 2020 to set fresh goals for 2020-2023.

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Profit and loss account
for the year ended 31 December 2018

	Notes	General fund 2018 £	Maintenance fund 2018 £	Chancel fund 2018 £	Total funds 2018 £	Total funds 2017 £
Income and endowments from:						
Donations and legacies	2	41,644	-	-	41,644	37,355
Other income	3	9,498	-	-	9,498	13,160
Total		<u>51,142</u>	<u>-</u>	<u>-</u>	<u>51,142</u>	<u>50,515</u>
Expenditure on:						
Church activities	4	51,671	-	-	51,671	79,739
Total		<u>51,671</u>	<u>-</u>	<u>-</u>	<u>51,671</u>	<u>79,739</u>
Net (expense) for the year		(529)	-	-	(529)	(29,225)
Total funds brought forward		51,215	-	2,000	53,215	82,440
Total funds carried forward		<u><u>50,686</u></u>	<u><u>-</u></u>	<u><u>2,000</u></u>	<u><u>52,686</u></u>	<u><u>53,215</u></u>

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Statement of cash flows
for the year ended 31 December 2018

	Total Funds 2018 £	Total Funds 2017 £
Operating activities		
Net (decrease) in funds for the financial year	(529)	(29,225)
Decrease in debtors	-	20,145
Increase/ (decrease) in creditors and accruals	2,597	146
Net cash (outflow) from operations	<u>2,068</u>	<u>(8,934)</u>
Investing activities		
Net cash flows from investing activities	<u>-</u>	<u>-</u>
Financing activities		
Net cash flows from financial activities	<u>-</u>	<u>-</u>
Net movements in cash and cash equivalents	<u>2,068</u>	<u>(8,934)</u>
Cash and cash equivalents at the beginning of the year	53,893	62,827
Cash and cash equivalents at the end of the year	<u><u>55,961</u></u>	<u><u>53,893</u></u>

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Balance sheet
as at 31 December 2018

	Notes	2018 £	2017 £
Current assets			
Cash & cash equivalents	6	55,961	53,893
Total assets		55,961	53,893
Current liabilities			
Creditors	6	3,275	678
Total liabilities		3,275	678
Net assets		52,686	53,215
 Represented by:			
General Fund	1	50,686	51,215
Maintenance Fund	1	-	-
Chancel Fund	1	2,000	2,000
		52,686	53,215

We hereby approve the financial statements on pages 2 to 6 for the year ended 31 December 2018.

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CHURCH WARDENS

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Notes to the financial statements
for the year ended 31 December 2018

1 Basis of preparation

Accounting convention

These financial statements have been prepared under the historical cost convention, in accordance with applicable accounting standards, and use the accruals basis of accounting.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Church Wardens in furtherance of the general objectives of the Church of England and which have not been designated for other purposes.

Maintenance funds comprise funds set aside by the Church Wardens to maintain and repair the Church building and any fixtures, fittings and furniture within.

Chancel funds are restricted funds set aside from unrestricted funds which are solely to settle repairs and maintenance to churches, which may not be the local parish church.

2 Donations and legacies

	General fund 2018 £	Maintenance fund 2018 £	Chancel fund 2018 £	Total funds 2018 £	Total funds 2017 £
Charitable fundraising	-	-	-	-	600
Covenant giving	22,999	-	-	22,999	21,059
Lump sum donations	4,988	-	-	4,988	3,077
Plate collection	13,657	-	-	13,657	12,619
	<u>41,644</u>	<u>-</u>	<u>-</u>	<u>41,644</u>	<u>37,355</u>

3 Other incomes

	General fund 2018 £	Maintenance fund 2018 £	Chancel fund 2018 £	Total funds 2018 £	Total funds 2017 £
GST reclaim	-	-	-	-	634
Interest income	29	-	-	29	5
Mast hire	574	-	-	574	956
Porch safe	-	-	-	-	60
Sale of ashes plot	-	-	-	-	646
Tax rebate	7,015	-	-	7,015	7,163
Trust income	-	-	-	-	3,298
Weddings & funerals	1,880	-	-	1,880	398
	<u>9,498</u>	<u>-</u>	<u>-</u>	<u>9,498</u>	<u>13,160</u>

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Notes to the financial statements - Continued
for the year ended 31 December 2018

4 Church activities

	General fund 2018 £	Maintenance fund 2018 £	Chancel fund 2018 £	Total funds 2018 £	Total funds 2017 £
Alter requisites	106	-	-	106	84
Charitable giving	2,002	-	-	2,002	-
Maintenance & repairs - Church	6,910	-	-	6,910	46,830
Maintenance & repairs - Vicarage	617	-	-	617	-
Deanery share	12,500	-	-	12,500	10,834
Entertainment expenses	504	-	-	504	232
Information Technology	1,969	-	-	1,969	-
Insurance	3,252	-	-	3,252	6,477
Misc expenses	801	-	-	801	2,746
Office expenses	668	-	-	668	-
Parish rates	483	-	-	483	476
Recruitment expenses	-	-	-	-	2,323
Social Security	2,175	-	-	2,175	-
Stipends - visting clergy	138	-	-	138	3,585
Sunday school expenses	181	-	-	181	329
Travel & mileage	688	-	-	688	-
Utilities	6,677	-	-	6,677	2,594
Vicars honarium	12,000	-	-	12,000	3,230
	<u>51,671</u>	-	-	<u>51,671</u>	<u>79,740</u>

5 Cash & cash equivalents

	2018 £	2017 £
NatWest current account	23,043	21,132
NatWest savings account	32,789	32,761
Cash collections in hand at year end	129	-
	<u>55,961</u>	<u>53,893</u>

6 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	2,066	455
Unpresented cheques	1,209	223
	<u>3,275</u>	<u>678</u>

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Notes to the financial statements - Continued
for the year ended 31 December 2018

7 The Hillgrove Trust

The purpose and beneficiary of Hillgrove Trust was varied on 12 May 1978. This variation provides that the trust funds be held for the purpose of construction, maintenance, conduct and administration of a new church hall for Gouray Church.

Whilst the Church is the sole beneficiary of the The Hillgrove Trust the trust funds do not form a part of the Church's finances and as such they have not been amalgamated into the balance sheet of the Church. They are presented here for the purpose of providing clarity to the users of the financial

	2018	2017
	£	£
Current assets		
Cash & cash equivalents	77,580	77,527
Current liabilities		
Amounts owing to Gouray Church	-	-
Net Assets	<u>77,580</u>	<u>77,527</u>