

**Independent Examiner's Report on the accounts
to members/trustees of the Parochial Church Council of All Hallows by the Tower**

We report to the trustees on our examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2019, which are set out on pages 11 to 24.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

We report in respect of our examination of the Trust's accounts carried out under Section 145 of the 2011 Act and in carrying out our examination, we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

The Charity's gross income exceeded £250,000 and we are qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants (ACCA).

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination which gives us cause to believe that in, any material respect:

- * the accounting records were not kept in accordance with section 130 of the Charities Act; or
- * the accounts did not accord with the accounting records; or
- * the accounts did 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.

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

Rassoul Jam, Independent Examiner
For and on behalf of SSA Accountants Ltd
Chartered Certified Accountants, 44 Furzedown Road, Sutton, Surrey SM2 5QF

Date:

**ALL HALLOWS BERKINGECHIRCHE BY THE TOWER WITH ST DUNSTAN-IN-THE-EAST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2019**

Note	Unrestricted & General Funds	Designated Funds	Restricted Funds	TOTAL 2019	TOTAL 2018	
	£	£	£	£	£	
	INCOME					
2	Planned giving	12,299	0	50	12,349	12,593
3	Collections & other giving	14,617	0	974	15,591	15,486
4	Other voluntary receipts	99,930	94,411	30,075	224,416	184,649
5	Gift Aid recovered	7,428	0	1,332	8,760	5,910
6	Other receipts	50,822	0	13,251	64,073	43,221
7	Activities for generating funds	3,300	0	1,113	4,413	3,801
8	Investment income	144,445	0	0	144,445	145,852
9	Receipts from church activities	23,705	0	0	23,705	30,627
	TOTAL INCOME	356,546	94,411	46,795	497,752	442,139
	EXPENDITURE					
10	Cost of generating funds	45,995	0	0	45,995	47,661
11	Missionary & charitable giving	5,436	0	1,493	6,929	6,184
12	Parish share	70,500	0	0	70,500	70,500
13	Clergy & staffing costs	116,431	25,248	1,466	143,145	131,924
14	Church running expenses	58,706	0	10,525	69,231	71,080
15	Church repairs & maintenance	20,469	20,000	6,798	47,267	118,897
16	Other property upkeep	12,944	0	10,000	22,944	0
17	Other support costs	4,758	0	0	4,758	4,758
	TOTAL RESOURCES USED	335,239	45,248	30,282	410,769	451,004
	NET INCOME/(EXPENDITURE)	21,307	49,163	16,513	86,983	(8,865)
	GAINS & LOSSES ON INVESTMENTS					
	Realised	0	13,000	0	13,000	0
	Unrealised	0	0	0	0	0
	NET MOVEMENT IN FUNDS	21,307	62,163	16,513	99,983	(8,865)
	Balances brought forward at 1/1/2019	145,030	37,309	28,073	210,412	219,277
	Transfers between funds	(444)	0	444	0	-
	BALANCES CARRIED FORWARD AT 31/12/2019	165,893	99,472	45,030	310,395	210,412

The Notes on pages 13 to 24 form part of these accounts.

**ALL HALLOWS BERKINGECHIRCHE BY THE TOWER WITH ST DUNSTAN-IN-THE-EAST
BALANCE SHEET AT 31ST DECEMBER 2019**

Note	2019	2018
	£	£
FIXED ASSETS		
18 Tangible assets	10,526	21,051
19 Investments	108,000	75,000
	118,526	96,051
CURRENT ASSETS		
Stock	3,559	3,167
20 Debtors & prepayments	48,190	65,172
Short term deposits	124,800	68,985
Cash at bank	101,919	64,077
	278,468	201,401
CURRENT LIABILITIES		
21 Creditors: amounts falling due within one year	(12,473)	(32,982)
	265,995	168,419
NET CURRENT ASSETS		
	384,521	264,470
TOTAL ASSETS LESS CURRENT LIABILITIES		
22 Creditors: amounts falling due after more than one year	(9,126)	(9,058)
23 Provisions for liabilities and charges	(65,000)	(45,000)
	310,395	210,412
24 NET ASSETS	310,395	210,412
FUNDS		
Unrestricted	165,893	145,030
25 Designated	99,472	37,309
26 Restricted	45,030	28,073
	310,395	210,412

Approved by the PCC on 23 March 2020 and signed on its behalf by

The Rev'd Katherine Hedderly, Vicar

Mr Kenneth Marshall, Churchwarden

The Notes on Pages 13 to 24 form part of these accounts

**ALL HALLOWS BERKINGECHIRCHE BY THE TOWER WITH ST DUNSTAN-IN-THE-EAST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019**

Note

I ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities SORP (FRS102) and with the Charities Act 2011. The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value when materially different from book value.

Ia 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 nor those that are informal gatherings of church members. The church's overall reserve policy is based on cover for six months of its operating costs.

Ib INCOMING RESOURCES

VOLUNTARY INCOME AND CAPITAL SOURCES

Collections are recognised when received by or on behalf of the PCC. Planned giving is recognised only in the year in which it is received. Income tax recoverable on gift aid donations is recognised when the income is received. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

OTHER ORDINARY INCOME

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

INCOME FROM INVESTMENTS

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

GAINS AND LOSSES ON INVESTMENTS

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

Ic RESOURCES EXPENDED

GRANTS

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

ACTIVITIES DIRECTLY RELATING TO THE WORK OF THE CHURCH

The parish contribution to the London Diocesan Common Fund is accounted for when payable.

ALL HALLOWS BERKINGECHIRCHE BY THE TOWER WITH ST DUNSTAN-IN-THE-EAST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - Cont'd

Note

Id **FIXED ASSETS**

CONSECRATED LAND AND BUILDINGS AND MOVEABLE CHURCH FURNISHINGS

Consecrated and benefice property is excluded from the accounts by Section 10 of the Charities Act 2011.

The All Hallows Queen Mother Centre has been built on benefice land and, being a physical extension to the church, is subject to Ecclesiastical Faculty Jurisdiction. It, like the church, is therefore excluded from the statement of assets on the PCC Balance Sheet.

No value is placed on moveable 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 moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

OTHER FIXTURES, FITTINGS AND OFFICE EQUIPMENT

Equipment is depreciated to write off its cost, less estimated residual value, on a straight-line basis at the rate of 20% pa.

Individual items of equipment with a purchase price of £750 or less are written off when the asset is acquired.

le) **INVESTMENTS**

Investments are valued at market value at 31 December when materially different from book value.

lf) **CURRENT ASSETS**

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

Short-term deposits include cash held on deposit either with the Central Board of Finance of the Church of England Fund or at the bank.

lg) **CASH FLOW STATEMENT**

No cash-flow statement is prepared for the current year because, as a small reporting entity, the PCC is exempt from the requirements to prepare such a statement under FRS102.

lh) **STOCK**

Stock is valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items.

li) **PENSION**

All Hallows by The Tower participates in the Church of England Funded Pensions Scheme for stipendiary clergy, a defined benefit pension scheme. This scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Responsible Bodies. Each participating Responsible Body in the scheme pays contributions at a common contribution rate applied to pensionable stipends. The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This means it is not possible to attribute the Scheme's assets and liabilities to each specific Responsible Body, and this means contributions are accounted for as if the Scheme were a defined contribution scheme. All Hallows by the Tower has one member of this scheme at the year end (2018:1). The pensions costs charged to the SOFA in the year are contributions payable towards benefits and expenses accrued in that year, plus any impact of deficit contributions. A valuation of the Scheme is carried out once every three years. The most recent Scheme valuation completed was carried out as at 31 December 2018, which revealed a deficit of £50m for all the employers in this multi-employer scheme.

The Church also operates a defined contribution pension scheme for non-clergy salaried staff. Contributions payable for the year are charged in the SOFA.

ALL HALLOWS BERKINGECHIRCHE BY THE TOWER WITH ST DUNSTAN-IN-THE-EAST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - Cont'd

Note	INCOME	Unrestricted	Designated	Restricted	2019	2018
		£	£	£	£	£
2 Planned Giving						
	Gift Aid - standing orders received at bank	10,166	-	50	10,216	9,255
	Other planned giving - GAYE	953	-	-	953	1,520
	Other planned giving - CAF Vouchers	210	-	-	210	58
	Other planned giving - non gift aided	970	-	-	970	1,760
		12,299	0	50	12,349	12,593
3 Collections & Other Giving						
	Plate collections - Sunday services	2,657	-	-	2,657	4,251
	Plate collections - special services	3,055	-	-	3,055	1,850
	One-off Gift Aid gifts	8,905	-	974	9,879	9,385
		14,617	0	974	15,591	15,486
4 Other Voluntary Receipts						
	Giving through church boxes - donations	11,585	-	15	11,600	14,189
	Giving through church boxes - candles	6,014	-	-	6,014	6,042
	Other donations - Richard Walduck icon project	-	-	-	-	5,000
	Other donations and appeals	2,388	500	60	2,948	3,977
	Other funds generated - flowers	268	-	-	268	316
	Legacies	-	74,211	-	74,211	10,000
	Recurring grants					
	- Wakefield & Tetley Trust	48,650	9,850	-	58,500	58,500
	- Northcott Foundation	26,150	9,850	-	36,000	32,000
	- City Burial Ground Fund	2,750	-	-	2,750	2,500
	- Trust for London	1,125	-	-	1,125	1,125
	- Worshipful Company of World Traders	1,000	-	-	1,000	1,000
	Non-recurring one-off grants					
	- City Churches Grants Committee	-	-	30,000	30,000	0
	- Tower Hill Trust	-	-	-	-	20,000
	- Northcott Foundation	-	-	-	-	20,000
	- City of London Corporation Stronger Communities grant	-	-	-	-	10,000
		99,930	94,411	30,075	224,416	184,649

ALL HALLOWS BERKINGECHIRCHE BY THE TOWER WITH ST DUNSTAN-IN-THE-EAST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - Cont'd

INCOME	Unrestricted	Designated	Restricted	2019	2018
Note	£	£	£	£	£
5 Gift Aid Recovered					
Tax recoverable on Gift Aid	7,428	-	1,332	8,760	5,910
	7,428	0	1,332	8,760	5,910
6 Other Receipts					
Other funds generated - Church Rate	12,575	-	-	12,575	18,206
Other funds generated - hospitality	567	-	-	567	599
Refund of utilities and bills - Queen Mother Centre	20,760	-	-	20,760	11,484
Refund of utilities and bills - church flat	298	-	-	298	0
Refund of utilities and bills - mobile phone mast	6,002	-	-	6,002	6,931
Refund of utilities and bills - Vicarage	3,369	-	-	3,369	0
Reimbursement of interregnum expenses	-	-	682	682	0
Reimbursement of Area Dean's expenses	-	-	340	340	0
VAT refund - Listed Places of Worship scheme	7,251	-	12,229	19,480	6,001
	50,822	0	13,251	64,073	43,221
7 Activities for Generating Funds					
PCC fundraising events/activities	2,352	-	-	2,352	2,283
Other funds generated - recitals	80	-	1,113	1,193	1,298
Other funds generated - guided tours	868	-	-	868	220
	3,300	0	1,113	4,413	3,801
8 Investment Income					
Interest on CCLA deposit a/c	747	-	-	747	382
Interest on CCLA investment fund	2,553	-	-	2,553	2,490
Rent - All Hallows House	56,545	-	-	56,545	54,934
Rent - Queen Mother Centre	36,639	-	-	36,639	41,965
Rent - church flat	31,961	-	-	31,961	30,081
Rent - mobile phone mast	16,000	-	-	16,000	16,000
	144,445	0	0	144,445	145,852

ALL HALLOWS BERKINGECHIRCHE BY THE TOWER WITH ST DUNSTAN-IN-THE-EAST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - Cont'd

INCOME	Unrestricted	Designated	Restricted	2019	2018
Note	£	£	£	£	£
9 Receipts from Church Activities					
PCC statutory fees - weddings	570	-	-	570	822
PCC statutory fees - funeral/deposition	89	-	-	89	87
Bookshop sales	8,350	-	-	8,350	8,296
Porch Room lettings	690	-	-	690	685
Hire of church building	3,185	-	-	3,185	3,815
PCC non statutory fees - wedding	220	-	-	220	1,405
PCC non statutory fees - funeral/deposition	310	-	-	310	305
PCC non statutory fees - memorial services	1,340	-	-	1,340	830
PCC non statutory fees - carol services	2,243	-	-	2,243	4,320
PCC non-statutory fees - Livery Company services	805	-	-	805	1,405
PCC non statutory fees - faculty charges	1,303	-	-	1,303	0
Printing orders of service	50	-	-	50	227
Education - Clios' workshops	3,950	-	-	3,950	7,800
Education - other school workshops	600	-	-	600	630
	23,705	0	0	23,705	30,627
INCOME - GRAND TOTALS	356,546	94,411	46,795	497,752	442,139

ALL HALLOWS BERKINGECHIRCHE BY THE TOWER WITH ST DUNSTAN-IN-THE-EAST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - Cont'd

EXPENDITURE	Unrestricted	Designated	Restricted	2019	2018
Note	£	£	£	£	£
10 Cost of Generating Funds					
Fees paid to fund raisers - Church Rate	1,200	-	-	1,200	1,200
Bookshop purchases	3,192	-	-	3,192	3,257
Electricity - church flat	458	-	-	458	174
Rent payable - St Dunstan in the East	10,127	-	-	10,127	21,001
Minor fabric repairs - St Dunstan in the East	2,194	-	-	2,194	329
Minor fabric repairs - Church Flat	31	-	-	31	0
Gas - Queen Mother Centre	2,857	-	-	2,857	1,305
Electricity - Queen Mother Centre	9,859	-	-	9,859	8,202
Water rates - Queen Mother Centre	2,550	-	-	2,550	2,510
Minor fabric repairs - Queen Mother Centre	-	-	-	0	204
Repairs fixtures & fittings - Queen Mother Centre	1,825	-	-	1,825	1,474
Maintenance agreements - Queen Mother Centre	1,107	-	-	1,107	1,075
Professional fees - Queen Mother Centre	2,400	-	-	2,400	0
Electricity - mobile phone mast	8,195	-	-	8,195	6,930
	45,995	0	0	45,995	47,661
11 Missionary & Charitable Giving					
Relief and development agencies	1,273	-	-	1,273	1,173
Home mission	3,250	-	-	3,250	2,600
Secular charities	913	-	1,493	2,406	2,411
	5,436	0	1,493	6,929	6,184

ALL HALLOWS BERKINGECHIRCHE BY THE TOWER WITH ST DUNSTAN-IN-THE-EAST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - Cont'd

EXPENDITURE	Unrestricted	Designated	Restricted	2019	2018
Note	£	£	£	£	£
12 Parish Share					
Common Fund	70,500	-	-	70,500	70,500
	70,500	0	0	70,500	70,500
13 Clergy & Staffing Costs					
Salaries and staffing costs	80,578	20,465	1,466	102,509	94,447
Pension contributions	3,864	4,783	-	8,647	8,378
Volunteers costs, inc luncheon vouchers	1,576	-	-	1,576	540
Clergy expenses - travel, hospitality etc	731	-	-	731	1,838
Gas - vicarage	1,973	-	-	1,973	1,331
Electricity - vicarage	1,047	-	-	1,047	1,016
Water rates - vicarage	464	-	-	464	442
Telephone (inc mobile) - vicarage	560	-	-	560	278
Minor fabric repairs - Vicarage	683	-	-	683	0
Repairs fixtures & fittings - vicarage	10,104	-	-	10,104	8,921
Maintenance contracts - vicarage	2,295	-	-	2,295	2,935
Cleaning contracts - vicarage	1,344	-	-	1,344	768
Major fabric repairs - vicarage	11,212	-	-	11,212	11,030
	116,431	25,248	1,466	143,145	131,924

The average number of employees during the year was 3 (2018: 3) and no employee (2018: Nil) received a remuneration of more than £60,000 per annum.

The key management personnel of the Charity comprises the Trustees and management teams as listed on page 4. The total amount of employee emoluments (including salaries, employer pension and national insurance contributions) received by the key management personnel for their services to the Charity was £71,879 (2018: £68,888).

ALL HALLOWS BERKINGECHIRCHE BY THE TOWER WITH ST DUNSTAN-IN-THE-EAST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - Cont'd

EXPENDITURE	Unrestricted	Designated	Restricted	2019	2018
Note	£	£	£	£	£
14 Church Running Expenses					
Membership fees - CCSA, AIM etc	493	-	-	493	321
Insurance - church	1,083	-	-	1,083	1,499
Professional fees - architect, etc	-	-	-	0	16,350
Telephone - church office	309	-	-	309	279
Broadband & fax - church office	697	-	-	697	710
Organ tuning & maintenance	4,932	-	-	4,932	873
Organ repairs	6,400	-	-	6,400	348
Piano tuning	170	-	-	170	0
Maintenance contracts - church	5,284	-	-	5,284	4,164
Cleaning contracts - church	1,518	-	-	1,518	4,331
Cleaning materials - church	868	-	-	868	969
New fixtures and fitting - church	-	-	-	0	2,157
CCTV	1,668	-	-	1,668	1,084
Upkeep of services - altar requisites	2,584	-	-	2,584	2,453
Flowers/Christmas trees	2,184	-	-	2,184	2,227
Hospitality	6,889	-	-	6,889	3,112
Office staff expenses	628	-	-	628	122
Office equipment	415	-	-	415	0
Office equipment: rental	1,413	-	-	1,413	1,413
Office equipment: maintenance/repair	690	-	-	690	818
Postage	294	-	-	294	314
Photocopying, printing & stationery	2,661	-	-	2,661	2,851
Depreciation	-	-	10,525	10,525	10,525
Advertising & marketing	887	-	-	887	859
Music - licenses, royalty fees etc	2,784	-	-	2,784	2,550
Books, magazine subs etc	406	-	-	406	105
Bank charges	272	-	-	272	246
Electricity - church	8,461	-	-	8,461	5,691
Gas - church	4,124	-	-	4,124	4,146
Water rates - church	592	-	-	592	563
	58,706	0	10,525	69,231	71,080

ALL HALLOWS BERKINGECHIRCHE BY THE TOWER WITH ST DUNSTAN-IN-THE-EAST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - Cont'd

EXPENDITURES	Unrestricted	Designated	Restricted	2019	2018
Note	£	£	£	£	£
15 Church Repairs & Maintenance					
Repairs fixtures & fittings - church	8,676	-	-	8,676	9,595
Minor fabric repairs - church	2,487	-	-	2,487	4,851
Fire extinguisher maintenance - church	895	-	-	895	1,259
Major repairs - church	8,411	20,000	-	28,411	33,857
Redevelopment of first floor meeting rooms	-	-	6,798	6,798	69,335
	20,469	20,000	6,798	47,267	118,897
16 Other PCC Property Upkeep					
Other PCC property upkeep - Queen Mother Centre	12,944	-	10,000	22,944	0
	12,944	0	10,000	22,944	0
17 Other support costs					
Examination/book-keeping fees	4,758	-	-	4,758	4,758
	4,758	0	0	4,758	4,758
EXPENDITURE - GRAND TOTALS	335,239	45,248	30,282	410,769	451,004

ALL HALLOWS BERKINGECHIRCHE BY THE TOWER WITH ST DUNSTAN-IN-THE-EAST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - Cont'd

Note

18 FIXED ASSETS FOR USE BY THE PCC - Equipment

Tangible Fixed Assets

Cost at 1 January 2019

Additions

Disposals

At 31 December 2019

Less accumulated depreciation at 1 January 2019

Charge for the year

Disposal adjustment

At 31 December 2019

NET BOOK VALUE at 31 December 2019

2019	2018
£	£
52,626	52,626
-	-
-	-
52,626	52,626
31,575	21,050
10,525	10,525
-	-
42,100	31,575
10,526	21,051

19 INVESTMENTS

At Market Value

CCLA/CBF Investment Fund - At 1 January 2019

Addition

Surplus on revaluation

At 31 December 2019

2019	2018
£	£
75,000	75,000
20,000	0
13,000	0
108,000	75,000

20 DEBTORS

Income tax recoverable on donations

Other debtors, prepayments & accrued income

2019	2018
£	£
6,700	12,610
41,490	52,562
48,190	65,172

ALL HALLOWS BERKINGECHIRCHE BY THE TOWER WITH ST DUNSTAN-IN-THE-EAST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - Cont'd

Note

21 LIABILITIES

Amounts falling due within one year

Accruals & deferred income
 PAYE & NIC

	2019	2018
	£	£
	10,420	31,182
	2,053	1,800
	12,473	32,982

22 CREDITORS

Amounts falling due after more than one year

Rent deposit

	2019	2018
		£
	9,126	9,058
	9,126	9,058

23 PROVISIONS FOR LIABILITIES AND CHARGES

Provision for major fabric repairs

	2019	2018
		£
	65,000	45,000
	65,000	45,000

24 ANALYSIS OF NET ASSETS BY FUND

Fixed Assets
 Investments
 Current Assets
 Liabilities & charges

	Unrestricted & General Funds	Designated Funds	Restricted Funds	TOTAL 2019	TOTAL 2018
	£	£	£	£	£
	-	-	10,526	10,526	21,051
	-	108,000	-	108,000	75,000
	243,964	-	34,504	278,468	201,401
	(78,071)	(8,528)	-	(86,599)	(87,040)
	165,893	99,472	45,030	310,395	210,412

25 DESIGNATED FUNDS

Ministry
 Fabric

	2019	2018
	£	£
	7,261	12,309
	92,211	25,000
	99,472	37,309

ALL HALLOWS BERKINGECHIRCHE BY THE TOWER WITH ST DUNSTAN-IN-THE-EAST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - Cont'd

Note

26 RESTRICTED FUNDS:

Roman Pavement & Crypt
 Fabric
 Organ
 Foodbank
 Sound System
 Icon

2019	2018
£	£
4,201	4,201
31,138	13,412
3,218	1,985
0	23
1,979	3,958
4,494	4,494
45,030	28,073

27 FUND DETAILS

The Restricted Funds include:

- (i) the Roman Pavement & Crypt fund is for the conservation of the Roman floor in the crypt.
- (ii) the Fabric (Restricted) fund included the redevelopment of the first floor meeting rooms, and the refurbishment of the toilets in the Queen Mother Centre.
- (iii) the Icon fund is for the purchase of an icon of St Ethelburga for the church.

28 CONNECTED PERSONS

Clergy Expenses were £731 during the year (2018: £1,838) for travel, subsistence and hospitality, which expenses were incurred wholly, exclusively and necessarily in the performance of their duties so that no taxable benefit arose in their hands. One member of the PCC received a small remuneration during the year for occasional work in the parish.