

SUSSEX COUNTY ASSOCIATION OF CHANGE RINGERS

ANNUAL REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2017

SUSSEX COUNTY ASSOCIATION OF CHANGE RINGERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs V J Atkins
Mr J E Burton
Mr P M Wilkinson

Treasurer

Mrs S M Gadd

Charity number

268588

Principal address

1 Southdown Terrace
Steyning
West Sussex
BN44 3YJ

Independent Examiner

Knill James
One Bell Lane
Lewes
East Sussex
BN7 1JU

SUSSEX COUNTY ASSOCIATION OF CHANGE RINGERS

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SUSSEX COUNTY ASSOCIATION OF CHANGE RINGERS

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2017

The Trustees present their report and accounts for the year ended 31 December 2017.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the association's constitution and bye-laws, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Structure, governance and management

The charity was established as an Association by constitution and bye-laws adopted on 12 October 1974 (as amended 12 May 1984 and 27 September 2014).

The Trustees who served during the year were:

Mrs V J Atkins
Mr J E Burton
Mr P M Wilkinson

Trustees are selected by election at Annual General Meeting or exceptionally at Special General Meeting, for a three year term. One trustee retires per year in rotation. Mrs Atkins retired in 2017 and was re-elected at the AGM.

The trustees are involved in the day to day running of the charity, with the support of the Treasurer, Susan Margaret Gadd.

The Trustees have assessed the major risks to which the association is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The aim of the Association is to be of service to the Church in Sussex within the Diocese of Chichester, by promoting the ringing of church bells to call people to worship; by encouraging the recruitment and training of all ringers and advancing the art of change ringing; and by supporting the proper care and use of church bells and belfries. It is an affiliate of the Central Council of Church Bell Ringers and abides by the Rules and Decisions of the Council.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the association should undertake.

The main activities of the charity are:

- promoting the ringing of church bells to call people to worship;
- encouraging the recruitment and training of all ringers and advancing the art of change ringing;
- supporting the proper care and use of church bells and belfries;
- providing support to projects to restore, maintain or improve existing bells, and the towers and belfries housing them, and seeking the preservation of bells from redundant churches for the purpose of ringing in churches.

Achievements and performance

The membership of the Association declined to 1,250 (of whom 56 are junior members) but this is sufficient to ensure that most bells in Sussex Churches are rung regularly every Sunday. To facilitate skill development and the ringing community, regular practices and workshops have been organised throughout the County by the Association, the Districts and local groups of towers, and have included members, visitors from out of county and non-members. There have also been a range of training opportunities, including the return of the 2-day Autumn courses, and several full day and half-day events offering courses for a range of abilities, which were popular.

SUSSEX COUNTY ASSOCIATION OF CHANGE RINGERS

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2017

We keep in regular touch with our members by distributing quarterly District newsletters and monthly District calendars of events, maintaining a website, running a Twitter account and a Facebook group, and via emails announcing special events. Our Association subscription magazine Soundbow continues to be published quarterly.

The young ringers group remains very active. There were several County-wide Young Ringers practices over the year, which were well-attended, and the young ringers themselves organised an outing to the towers in Eastbourne in October half-term. We entered two teams in the SE Regional striking competition held at Kings Langley in Hertfordshire, coming first and second. The Sussex team also entered the Ringing World National Youth Competition in Birmingham, ringing Grandsire Triples in the method category, qualifying for the grand final, and coming 2nd equal in the method category, and third equal in the overall competition (of 19 teams).

In addition to normal service and wedding ringing for the church and community, 28 peals and 787 quarter peals were recorded in 2017 on tower bells, with many rung in memoriam, to celebrate weddings, significant anniversaries and birthdays, to mark historical events such as the 150th year since the consecration of SS Saviour and Peter in Eastbourne, and to commemorate the centenary of ringers who gave their lives in World War I. On handbells, another record number (36) of peals were rung for the Association during the year and there were 23 quarter peals rung in hand.

Financial review

Principal sources of income in 2017 continue to be membership fees, donations, a generous legacy from Pauline Burt of £5,000 to the BRF, and some bank interest. The association had a healthy cash balance of £83,330 at the year end, an increase of £4,771 compared with the 2016 year end position. This was largely due to a quiet year for the Bell Restoration Fund.

Financially the Association remained broadly the same in terms of subscriptions and running costs, with a surplus in the unrestricted funds of £3,107 over the year.

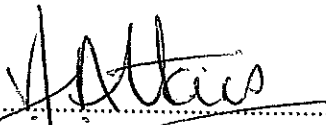
It was a very quiet year for the BRF and only one grant was paid in 2017, totalling £5,000 for work at Slindon, authorised in 2016. Members of the Association carried out inspections of bell installations across the Diocese and advised and assisted towers with maintenance. The Bell Restoration Fund currently stands at £51,883. All committed grants have been paid.

The Sussex Young Ringers Fund (The Reg Johnston & Harold Wood Memorial Fund) continues to support our young ringers through payment of competition expenses, purchase of team shirts, practice tower donations and outing donations. No training grant applications were received during the year. The value of the Fund at the end of 2017 is £13,583.

It is the policy of the Association that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. This level of reserves has been maintained throughout the year.

The trustees have the power of investment for all funds which have been invested with the Charities Aid Foundation and Cambridge & Counties Bank in this period.

On behalf of the board of Trustees:


.....
Mrs V J Atkins
Trustee
Dated: 12 March 2018

SUSSEX COUNTY ASSOCIATION OF CHANGE RINGERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUSSEX COUNTY ASSOCIATION OF CHANGE RINGERS

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 December 2017 which are set out on pages 4 to 10.

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 charity's accounts carried out under section 145 of the 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

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

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

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.



Knill James

Chartered Accountant

Dated: 13th March 2018

SUSSEX COUNTY ASSOCIATION OF CHANGE RINGERS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2017

	Notes	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
<u>Income</u>					
Donations and legacies	2	9,560	7,751	17,311	13,510
Investment income	3	141	507	648	602
Other incoming resources	4	<u>4,864</u>	<u>-</u>	<u>4,864</u>	<u>4,061</u>
Total income		<u>14,565</u>	<u>8,258</u>	<u>22,823</u>	<u>18,173</u>
<u>Expenditure</u>	5				
Charitable activities					
Grant making	6	-	5,948	5,948	1,364
Support costs	7	8,000	47	8,047	7,831
Governance costs	8	<u>3,234</u>	<u>-</u>	<u>3,234</u>	<u>2,894</u>
Total expenditure		<u>11,234</u>	<u>5,995</u>	<u>17,229</u>	<u>12,089</u>
Net income/(expenditure) for the year		3,331	2,263	5,594	6,084
Transfers between funds	9	<u>(224)</u>	<u>224</u>	<u>-</u>	<u>-</u>
Net movement in funds		3,107	2,487	5,594	6,084
Fund balances at 1 January 2017		<u>58,686</u>	<u>62,979</u>	<u>121,665</u>	<u>115,581</u>
Fund balances at 31 December 2017		<u>61,793</u>	<u>65,466</u>	<u>127,259</u>	<u>121,665</u>

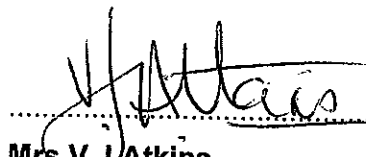
SUSSEX COUNTY ASSOCIATION OF CHANGE RINGERS

BALANCE SHEET

AS AT 31 DECEMBER 2017

		2017		2016	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		43,657		43,657
Current assets					
Cash at bank and in hand		83,602		78,008	
Net current assets			<u>83,602</u>		<u>78,008</u>
Total assets less current liabilities			<u>127,259</u>		<u>121,665</u>
Income funds					
Restricted funds	13		65,466		62,979
Unrestricted funds			<u>61,793</u>		<u>58,686</u>
			<u>127,259</u>		<u>121,665</u>

The accounts were approved by the Trustees on ...12 March 2018


.....
Mrs V J Atkins
Trustee

SUSSEX COUNTY ASSOCIATION OF CHANGE RINGERS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2017

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The accounts 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 the Charities SORP (FRS 102) rather than the Statement of Recommended Practice effective from 1 April 2005, which has since been withdrawn.

The Association constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling which is the functional currency of the Association and are rounded to the nearest £.

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

1.2 Incoming resources

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Association that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

1.4 Tangible fixed assets and depreciation

The library and master's chain are shown at Trustees' valuation.

SUSSEX COUNTY ASSOCIATION OF CHANGE RINGERS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2017

1.5 Accumulated funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
Subscriptions and peal fees	9,560	-	9,560	9,645
Donations and gifts	-	2,751	2,751	3,865
Legacies receivable	-	5,000	5,000	-
	<u>9,560</u>	<u>7,751</u>	<u>17,311</u>	<u>13,510</u>

Included within the comparative amount is unrestricted income of £9,645.

Subscriptions and peal fees

Unrestricted funds:

Northern Division	1,756	1,920
Southern Division	1,724	1,732
Eastern Division	2,500	2,544
Western Division	3,176	3,148
Non resident and unattached	320	208
Peal fees	84	93
	<u>9,560</u>	<u>9,645</u>

3 Investment income

	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
Interest receivable	141	507	648	602

Included within the comparative amount is restricted income of £486.

4 Other incoming resources

	2017 £	2016 £
Publicity	1,459	1,340
Training & events	2,613	2,454
Administration	792	267
	<u>4,864</u>	<u>4,061</u>

Included within the comparative amount is unrestricted income of £4,061.

SUSSEX COUNTY ASSOCIATION OF CHANGE RINGERS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2017

5 Total resources expended

	Other costs £	Grant funding £	Total 2017 £	Total 2016 £
Charitable activities				
Grant funding of activities	-	5,948	5,948	1,364
Support costs	8,000	47	8,047	7,831
Total	8,000	5,995	13,995	9,195
Governance costs	3,234	-	3,234	2,894
	11,234	5,995	17,229	12,089

Governance costs include payment to the Independent Examiner of £450 (2016: £420).

6 Grants payable

	2017 £	2016 £
Grants made in the year comprise:		
BRF - Twineham PCC	-	500
BRF - Hailsham ringing centre (simulator)	-	300
BRF - Slindon PCC	5,000	-
Sussex Young Ringers – team shirts	136	149
Sussex Young Ringers – SE Regional striking competition	173	112
Sussex Young Ringers – RW National Youth Competition	575	203
Sussex Young Ringers – training practices and outings	64	100
	5,948	1,364

All grants are made from restricted funds.

7 Support costs

	2017 £	2016 £
Publicity	1,931	2,171
Training and events	2,430	1,322
Insurance	3,193	3,983
Other costs	493	355
	8,047	7,831

Included within the comparative amount is unrestricted expenditure of £7,816 and restricted expenditure of £15.

8 Governance costs

	2017 £	2016 £
Other governance costs comprise:		
Meetings & expenses	989	609
Annual report	1,257	1,387
Professional fees	450	420
Administration and officers expenses	538	478
	3,234	2,894

SUSSEX COUNTY ASSOCIATION OF CHANGE RINGERS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2017

Included within the comparative amount is unrestricted expenditure of £2,894 and restricted expenditure of £0.

9 Transfers

There were 3 transfers from unrestricted funds to restricted funds in 2017 representing the profits from training courses and social events which have been donated to the restricted fund nominated by the event organiser.

	Unrestricted	BRF	SYRF
	£	£	£
Eastern District Quiz	(56)	56	-
SCACR Barn Dance	(56)	56	-
Ringing courses	(112)	112	-
At 31 December 2017	(224)	224	0

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. A total of £68 relating to travel expenses was paid to Trustees during the year. The comparative amount in 2016 was £23.

11 Employees

There were no employees during the year.

12 Tangible fixed assets

	Plant and machinery	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2017 and at 31 December 2017	<u>32,000</u>	<u>11,657</u>	<u>43,657</u>
Depreciation			
At 1 January 2017 and at 31 December 2017	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 December 2017	<u>32,000</u>	<u>11,657</u>	<u>43,657</u>
At 31 December 2016	<u>32,000</u>	<u>11,657</u>	<u>43,657</u>

SUSSEX COUNTY ASSOCIATION OF CHANGE RINGERS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2017

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2017 £	Movement in funds		Balance at 31 December 2017 £
		Incoming Resources £	Expended £	
Sussex Churches Bell Restoration Fund	48,775	8,145	5,037	51,883
Sussex Young Ringers Fund (Reg Johnson and Harold Wood Memorial Fund)	14,204	337	958	13,583
	<u>62,979</u>	<u>8,482</u>	<u>5,995</u>	<u>65,466</u>

Incoming resources include the transfers detailed in Note 9.

The Sussex Churches Bell Restoration Fund, a restricted Fund within this Association, provides financial assistance for the Church on projects to restore, maintain or improve existing bells, and the towers and belfries housing them, and seeks the preservation of bells from redundant churches for the purpose of ringing in churches.

The Sussex Young Ringers Fund (Reg Johnson and Harold Wood Memorial Fund) is a restricted Fund within the Association supporting young people under the age of 25 who are learning change ringing on tower or hand bells. It helps to fund training and skill development, events and activities for young ringers, and to support adults organising those events.

14 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31 December 2017 are			
Tangible fixed assets	43,657	-	43,657
Current assets	<u>18,136</u>	<u>65,466</u>	<u>83,602</u>
	<u>61,793</u>	<u>65,466</u>	<u>127,259</u>

15 Related parties

There were no related party transactions during the year.