

**PAROCHIAL CHURCH COUNCIL OF
ST ANDREW SOHAM**

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2018

**PAROCHIAL CHURCH COUNCIL OF ST ANDREW SOHAM
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FOR THE YEAR ENDED 31 DECEMBER 2018**

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**PAROCHIAL CHURCH COUNCIL OF ST ANDREW SOHAM
PAROCHIAL CHURCH COUNCIL'S ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018**

Reference and Administrative details

Ex Officio – Clergy

Eleanor Whalley

Ex Officio – Wardens

Margaret Fisher

Christopher Palmer

Ex Officio - Synods

Delia Tickner

Elected members who finished their term on 26 April 2018

Alison Evans

Peter Scott

Judith Scott (end of casual vacancy)

Simon Wright

Elected members from 26 April 2018 with a three-year term (year of election in brackets)

Judith Scott (2018)

John Cole (2016)

Pam Cole (2016)

Linda Logan (2016)

Joy Martin (2016)

David Tickner (2017)

Lynne Webb (2017)

Philip Logan (2017)

Mark Campbell (2017)

Elected/appointed officers of the PCC

Vice-chair: Mark Campbell

Treasurer: Simon Wright

Secretary: David Tickner

Parish Administrator: Margaret Fisher

Electoral Roll Officer: Lynne Webb

Safeguarding Officer: Caroline Vinall

Data Protection Officer: Alison Evans (from July 2018)

Gift Aid Officer: Alison Evans

Administrative Information

Church Name: St Andrew's, Soham

Address: Fountain Lane, Soham, Cambridgeshire, CB7 5ED

Vicar: The Rev'd Eleanor Whalley

Bankers: Barclays Bank PLC, 54 High Street, Soham, Ely, CB7 5HE

Inspecting Architect: Iain Frearson, Freeland Rees Roberts Architects

Independent Examiner: Graham Day, Chater Allan LLP

Charity Registration Number: The Parochial Church Council of St Andrew's Church, Soham is a charity operating within Ely Diocesan Board of Finance, registered charity number 245456

**PAROCHIAL CHURCH COUNCIL OF ST ANDREW SOHAM
PAROCHIAL CHURCH COUNCIL'S ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018**

Objectives and Activities

We aim prayerfully to serve our communities - working together in practical ways, helping people to experience the love of God and grow as disciples of Jesus. We enjoy each others' company as we celebrate God's hope, life and beauty of his creation.

Financial Review

The total amount of everyday income, which excludes restricted funds, for the year fell from £72k in 2017 to £64k in 2018. The total amount of everyday expenditure remained £63k in 2018 as it was in 2017. The everyday, or unrestricted, surplus for the year was £1k (2017: £9k).

Income specifically relating to pledged giving, which includes tax reclaimed, for this year fell from £34k in 2017 to £33k in 2018. Fund raising activities increased from £5k in 2017 to £6k in 2018.

The overall surplus, including restricted and endowment funds, was £64k (2017: £46k) thanks, in part, to the grant from Heritage Lottery Fund.

The 2018 Parish Share of £49,198 was not paid in full. Following payment of £39,198 towards it over the course of 2018 and discussions with the Diocese concerning exceptional circumstances connected with the payment of historic Parish Share and Diocesan Fees amounts, we were not required to pay the outstanding Parish Share balance of £10,000 to the Diocese. In return we committed to pay the 2018 Diocesan Fees in full, which we did in March 2019, and to commit to pay our net 2019 Parish Share.

Church members are urged to review their general giving for 2019 and make arrangements to move onto the Parish Giving Scheme to make their monthly contributions, rather than continuing to use direct debits or standing orders. Using the Parish Giving Scheme will help to reduce administrative overheads for us and the Diocese and allow us to claim gift aid on donations as they are made rather than having to claim them on a quarterly basis.

A grant of £74,300 has been committed from Heritage Lottery Fund and was given to support expenditure relating to our 'Keeping the Water Out, Bringing the Community In' project, beginning in September 2018 and ending in July 2019. The project involves addressing drainage-related problems caused by accumulated debris left by roosting pigeons, clearing gutters and down-pipes, installing anti-roosting devices to deter roosting birds and putting on a programme of community-related activities based in and around the church building'

Church members are also asked to consider whether they might want to make provision for future congregations by leaving lasting bequests or gifting through their wills. As a congregation, we currently benefit from various bequests and gifts that were left by Basil Slack, Grace Norman, Mrs Jill Clark and Arthur Lyon, in addition to the Cowell and Peacock bequests which were substantial for their time and have been particularly important in allowing us to fund general Church ministry, the youth ministry, and repairs related to the roof, bells and tower.

The financial outlook is still concerning, but we can all help in our own way, and by the grace of God we have a chance to support both the current and future ministry of this Church to both its own members and the wider community.

Principal funding sources

The regular sources of funds for normal operations are charitable donations from Church members, fund raising activities which bring in contributions from the wider community, statutory fees due from weddings and funerals, and interest and dividends from our investment holdings. Additional sources of income come from Soham United Charities and an annual grant from Pembroke College towards the cost of our insurance premiums in respect of the Chancel.

Investment policy

St Andrew's reserves are invested with the CBF Church of England Funds, and in deposit accounts operated by the Diocese, which are reviewed regularly.

**PAROCHIAL CHURCH COUNCIL OF ST ANDREW SOHAM
PAROCHIAL CHURCH COUNCIL'S ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018**

Reserves policy

The level of reserves that will be maintained will be sufficient to ensure the Church continues to function throughout the ensuing year. Unusual income, such as bequests and occasional unrestricted lump sums, for use in funding non-regular needs, are held in reserve as designated funds. The Charity aims to hold in excess of one year's worth of running costs (around £70k). At the year end the total funds held were £219k, of which £118k were restricted funds and £101k were endowment funds leaving a deficit on free reserves of £1k.

Principal risks and uncertainties

The quinquennial inspection of St Andrew's Church building carried out in 2017 and subsequent more localised inspections have highlighted the need for very considerable urgent restoration work to be undertaken as soon as funds are available to carry it out. Temporary patch repairs of the roof began in 2017 and are ongoing. The tower was cordoned off for safety reasons in February 2018 and will remain so until the entirety of its surface can be repaired. A successful bid to the Heritage Lottery Fund (HLF) made in summer 2018 will permit relatively small-scale works in early 2019, designed to address the building's drainage problems. A successful bid to the Coop Community Fund made in April 2018 means that St Andrew's Restoration Appeal is one of the Co-op's local causes to which Co-op members can choose to donate their 1% spend between November 2018 and November 2019. Further funding bids will be submitted in 2019.

Volunteers

The life of St Andrew's Church relies on the ongoing prayer, commitment and contribution of members of its congregation and very many other volunteers throughout the year. Their efforts are greatly appreciated: we could not begin to manage without them.

Public benefit

The trustees, in setting their objectives, have had due regard to the public benefit guidance issued by the Charity Commission.

Plans for future periods

We look forward to the coming year, and in particular to:

- Continuing to develop the spiritual and pastoral life of the church and wider community
- Developing our links with the wider community, including with friends from other Christian churches and fellowships, with our local foodbank, Soham's schools and with residential/nursing homes.
- Fulfilling our commitment to carrying out the community activities outlined in our successful HLF bid, such as Celebrating Equiano, Wild About Churches and Maths days for schools.
- Continuing to work to bring in funds for both every day running costs and large-scale restoration work, including submitting a second funding bid to the HLF in summer 2019.

**PAROCHIAL CHURCH COUNCIL OF ST ANDREW SOHAM
PAROCHIAL CHURCH COUNCIL'S ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018**

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by the Parochial Church Council on and signed on their behalf by:

.....
The Revd Eleanor Whalley (Chair)

.....
Simon Wright (Treasurer)

**PAROCHIAL CHURCH COUNCIL OF ST ANDREW SOHAM
INDEPENDENT EXAMINERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2018.

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').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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.

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

GMD Day FCA DChA
Chater Allan LLP
Beech House
4a Newmarket Road
Cambridge

CB5 8DT

Date:

PAROCHIAL CHURCH COUNCIL OF ST ANDREW SOHAM
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds	2018 £	2017 £
INCOME FROM:						
Donations and legacies	2a	48,143	90,995	-	139,138	87,587
Charitable activities	2b	8,904	-	-	8,904	11,265
Other trading activities	2c	6,042	-	-	6,042	5,240
Investments	2d	1,171	2,344	-	3,515	3,388
Total income		64,260	93,339	-	157,599	107,480
EXPENDITURE ON:						
Raising funds	3	560	-	-	560	563
Charitable activities	4	62,722	28,884	-	91,605	68,837
Total expenditure		63,282	28,884	-	92,165	69,400
Gains on investments		-	-	(1,544)	(1,544)	8,523
Net income/(expenditure)		978	64,456	(1,544)	63,890	46,603
Transfers		-	-	-	-	-
Net movement in funds		978	64,456	(1,544)	63,890	46,603
Reconciliation of funds:						
Total funds at 1 January 2018		(2,098)	54,022	102,941	154,865	108,262
Total funds at 31 December 2018		(1,120)	118,478	101,397	218,755	154,865

The attached notes form part of these accounts

PAROCHIAL CHURCH COUNCIL OF ST ANDREW SOHAM
BALANCE SHEET
AS AT 31 DECEMBER 2018

	Note	2018		2017	
		£	£	£	£
Fixed Assets:					
Investments	6		<u>114,641</u>		<u>114,313</u>
			114,641		114,313
Current Assets:					
Debtors	7	49,327		4,381	
Cash at bank		<u>66,904</u>		<u>47,223</u>	
		116,230		51,604	
Current liabilities:					
Creditors: amounts falling due within one year	8	<u>12,115</u>		<u>11,052</u>	
Net current assets			104,115		40,552
Total net assets			<u><u>218,755</u></u>		<u><u>154,865</u></u>
The funds of the charity:					
Unrestricted Funds			(1,120)		(2,098)
Restricted Funds	10		118,478		54,022
Endowment Funds	9		101,397		102,941
Total Funds	11		<u><u>218,755</u></u>		<u><u>154,865</u></u>

Approved by the Parochial Church Council on

.....
The Revd Eleanor Whalley (Chair)

.....
Simon Wright (Treasurer)

The attached notes form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF ST ANDREW SOHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

1 Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 and the 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 (FRS102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Going concern basis

The trustees consider that the going concern basis is appropriate as they consider the reserves levels to be sufficient to ensure that the trustees can meet their financial obligations for the next 12 to 18 months and on that basis the Charity is a going concern.

Financial Reporting Standard 102 - Reduced disclosure exemptions

The trustees have taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102:

- the requirement of Section 7 Statement of Cash Flows.

(b) Funds

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and which are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also treated as funds which have been given for a particular purpose and which are therefore not available for the general purposes of the PCC, but only for this particular purpose.

(c) Income

Income from planned giving and collections are recognised as received. Income tax recoverable on covenants or gift aid donations is recognised when the related income is recognised. Grants and legacies are recognised when the amount falls due. Rents and investment income are recognised when receivable.

(d) Expenditure

Expenditure is recorded when payable, and where unpaid at the year end are included as creditors.

(e) Fixed assets

Consecrated property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011. Assets listed in the Church inventory, which require a faculty for disposal, are inalienable property and not included in the accounts. For inalienable property acquired prior to 2015 there is insufficient cost information available and therefore such assets are not valued in the accounts.

Items acquired since January 2015 will be capitalised and depreciated in the accounts over their currently anticipated useful economic life where the cost is deemed sufficiently material.

(f) Investments

Investments are stated at market value.

PAROCHIAL CHURCH COUNCIL OF ST ANDREW SOHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

2. Income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2018 £	2017 £
2a Donations and legacies					
Pledged Giving:					
Offertory including Gift Aid donations	27,250	-	-	27,250	26,635
Tax reclaimable	4,404	1,612	-	6,016	7,601
Collections	11,198	-	-	11,198	9,726
Special collections	2,197	-	-	2,197	1,593
Heritage Lottery Fund	-	74,300	-	74,300	-
Other donations, grants and legacies	3,095	10,493	-	13,588	42,032
LPWS grant	-	4,591	-	4,591	-
	<u>48,143</u>	<u>90,995</u>	<u>-</u>	<u>139,138</u>	<u>87,587</u>
2b Charitable activities					
Church activities:					
Wedding and funeral fees	7,853	-	-	7,853	10,012
Parish magazine	1,051	-	-	1,051	1,253
	<u>8,904</u>	<u>-</u>	<u>-</u>	<u>8,904</u>	<u>11,265</u>
2c Other trading activities					
Fund raising events	6,042	-	-	6,042	5,240
	<u>6,042</u>	<u>-</u>	<u>-</u>	<u>6,042</u>	<u>5,240</u>
2d Investments					
Interest	41	61	-	102	48
Dividends	1,130	2,283	-	3,413	3,340
	<u>1,171</u>	<u>2,344</u>	<u>-</u>	<u>3,515</u>	<u>3,388</u>

PAROCHIAL CHURCH COUNCIL OF ST ANDREW SOHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2018 £	2017 £
3. Raising funds					
100 Club prizes	450	-	-	450	450
Promotion	110	-	-	110	113
	560	-	-	560	563
4. Charitable Activities					
Ministry share	39,198	-	-	39,198	32,000
Vicar and curate allowances	500	-	-	500	239
Church utilities	8,110	-	-	8,110	7,415
Church insurance	6,207	-	-	6,207	6,155
Church repairs and maintenance	425	1,653	-	2,078	2,013
Roof repairs	-	2,614	-	2,614	5,105
Noticeboard	-	1,400	-	1,400	2,943
Tower repairs	-	7,760	-	7,760	-
Roof alarm	-	7,776	-	7,776	-
Project management	-	7,064	-	7,064	-
Advertising	-	617	-	617	-
Hymn Books	-	-	-	-	1,935
Upkeep of services	1,402	-	-	1,402	3,940
Parish magazine	1,325	-	-	1,325	1,233
Admin	1,731	-	-	1,731	845
Junior church	54	-	-	54	60
Honoraria	3,000	-	-	3,000	3,000
Charitable giving	50	-	-	50	180
Sundry expenses	-	-	-	-	1,054
Governance					
Independent examination	720	-	-	720	720
	62,722	28,884	-	91,605	68,837

5. Trustee Expenses

No members of the PCC received any remuneration. No PCC members claimed expenses.

PAROCHIAL CHURCH COUNCIL OF ST ANDREW SOHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
6. Investments				
At 1 January 2018	-	11,372	102,941	114,313
Additions	-	-	-	-
Disposals	-	-	-	-
Interest and dividends	-	1,872	-	1,872
Revaluations	-	-	(1,544)	(1,544)
At 31 December 2018	-	13,244	101,397	114,641
Invested in:				
CBF Investment Funds	-	-	101,397	101,397
CBF Deposit Funds	-	13,244	-	13,244
	-	13,244	101,397	114,641
Investments held by:				
General Fund	-	-	33,573	33,573
Fabric Fund	-	-	14,033	14,033
Sunday School Fund	-	3,817	22,849	26,666
Bells and Tower Maintenance Fund	-	9,427	30,942	40,369
	-	13,244	101,397	114,641

7. Debtors

	2018 £	2017 £
Tax recoverable	6,225	1,868
Other debtors	5,952	2,513
Committed grants	37,150	-
	49,327	4,381

8. Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	7,304	5,615
Other creditors	4,812	5,437
	12,115	11,052

**PAROCHIAL CHURCH COUNCIL OF ST ANDREW SOHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

9. Endowment Funds

	Balance at 1 January 2018	Unrealised Losses	Balance at 31 December 2018
General Fund	34,084	(511)	33,573
Sunday School Fund	23,199	(348)	22,851
Bells and Tower Fund	31,410	(471)	30,939
Fabric Fund	14,248	(214)	14,034
	<u>102,941</u>	<u>(1,544)</u>	<u>101,397</u>

Endowment Funds consist of:

General Fund - Cowell bequest the income from which can be used for general purposes and is taken directly to unrestricted income.

Sunday School Fund - Peacock and Lyon bequests the income from which is to be used for the Sunday School and is each year included in the Sunday School restricted fund.

Bells and Tower Fund - Peacock bequest the income from which is to be used on the church bells and tower and is each year included in the Bells and Tower restricted fund.

Fabric Fund - Basil Slack Trust and Grace Norman bequest the income from which is to be used for the upkeep and repair of the church fabric and is each year included in the Fabric restricted fund.

**PAROCHIAL CHURCH COUNCIL OF ST ANDREW SOHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

10. Restricted Funds

	Balance at 1 January 2018 £	Donations and Grant Income £	Investment Income £	Expenditure £	Balance at 31 December 2018 £
Flower Fund	2,017	-	-	-	2,017
Sunday School Fund	9,611	-	786	-	10,397
Bells and Tower Fund	8,341	-	1,086	-	9,427
Fabric Fund	33,076	13,180	472	10,098	36,630
Youth Work Fund	280	-	-	-	280
Elderly & People with disabilities Fund	400	-	-	-	400
Noticeboard & Communications Fund	103	-	-	-	103
Hymn Book Fund	194	-	-	-	194
Keeping Water Out, Bringing the Community In Fund	-	76,816	-	17,786	59,030
Roof Alarm Fund	-	1,000	-	1,000	-
	54,022	90,996	2,344	28,884	118,478

Restricted Funds consists of:

Flower Fund - donations and fundraising for the cost of flowers.

Sunday School Fund - donations and endowment fund income for the Sunday School.

Bells and Tower Fund - donations and endowment fund income for the maintenance and repair of the bells and tower.

Fabric Fund - donations and endowment fund income for the upkeep and repair of the church fabric.

Youth Work Fund - Council grant for youth work.

Elderly & People with disabilities Fund - donation from the Mrs Jill Clark fund for use with the elderly and people with disabilities.

Noticeboard & Communications Fund - Grants received to allow church events to be publicised more widely.

Hymn Book Fund - donations for updating the hymn books and PA system.

Keeping Water Out, Bringing the Community In Fund - A grant received from the Heritage Lottery Fund for the purpose of combating the problem of pigeons roosting on the church building, the clearance of the mess they leave behind them and an associated programme of community-focused activities taking place at St Andrew's Church, co-ordinated by a Heritage Project Co-ordinator paid for by the HLF grant; and for the purpose of contributing towards the cost of a roof alarm for the church building.

Roof Alarm Fund - A grant of £1K received from Cambridgeshire Historic Churches Trust for the purpose of contributing towards the cost of a roof alarm for the church building.

PAROCHIAL CHURCH COUNCIL OF ST ANDREW SOHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

11. Analysis of net assets between funds

	Unrestricted Fund £	Restricted Funds £	Endowment Funds £	Total £
Fund Balances as at 31 December 2018 are represented by:				
Investments	-	13,244	101,397	114,641
Current assets	9,516	106,714	-	116,230
Current liabilities	(10,635)	(1,480)	-	(12,115)
	<u>(1,120)</u>	<u>118,478</u>	<u>101,397</u>	<u>218,755</u>

12. Comparatives for the Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds	2017 £
INCOME FROM:				
Donations and legacies	54,515	33,072	-	87,587
Charitable activities	11,265	-	-	11,265
Other trading activities	5,240	-	-	5,240
Investments	1,125	2,263	-	3,388
Total income	<u>72,145</u>	<u>35,335</u>	<u>-</u>	<u>107,480</u>
EXPENDITURE ON:				
Raising funds	563	-	-	563
Charitable activities	62,470	6,367	-	68,837
Total expenditure	<u>63,033</u>	<u>6,367</u>	<u>-</u>	<u>69,400</u>
Gains on investments	-	-	8,523	8,523
Net income/(expenditure)	<u>9,112</u>	<u>28,968</u>	<u>8,523</u>	<u>46,603</u>
Transfers	-	-	-	-
Net movement in funds	<u>9,112</u>	<u>28,968</u>	<u>8,523</u>	<u>46,603</u>

13. Trust Funds

The PCC acts as trustee for the Mrs Jill Clark and Train Explosion funds, with a value of £1,791 and £635 respectively, which have charitable aims different to those of the PCC and are not therefore included in these accounts.