

MINCHINHAMPTON WITH BOX PAROCHIAL CHURCH COUNCIL

HOLY TRINITY, MINCHINHAMPTON & ST BARNABAS, BOX

CHARITY NUMBER 1163940

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2018

INCUMBENT

REVD CANON HOWARD GILBERT
from 26th January 2019

MINCHINHAMPTON WITH BOX PAROCHIAL CHURCH COUNCIL

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2018

Overview

The Parish of Minchinhampton with Box is situated between the towns of Stroud and Cirencester, in the Diocese of Gloucester. It has two churches, Holy Trinity Minchinhampton and St Barnabas, Box.

The two churches exist for public benefit in the advancement of the Christian Faith by proclaiming the Gospel and by working to address the needs of many, both locally and in the wider community.

The PCC

The Parochial Church Council (PCC) is a corporate body established with ex-officio, elected and co-opted members in accordance with the Church Representation Rules of the Church of England. The PCC became a registered charity, number 1163940, with the Charity Commission on 12th October 2015. All members of the PCC are Trustees of the Charity.

The members of the PCC at the time of this report are:-

Ex-Officio

Revd Canon Howard Gilbert
Revd Sandy Emery

Elected

Mary Codling
Jamie Dalrymple-Hamilton
Catherine Francis
Christine Gibson
Ian Jarvis
Jackie Natt
Peter Petrolito
Alison Whitaker

Deanery Synod

Julian Elloway
Linda Jarvis
Margaret Sheather

Church Wardens

Howard Browning
Mandy Jutsum

Co-opted

Michael Gwilliam
John Jutsum

The PCC met nine times during 2018. In addition the Standing Committee which normally comprises the Rector, Revd Sandy Emery the Associate Priest, the Church Wardens, the Secretary and the Treasurer met eleven times in the year. As mentioned in last year's Annual Report, the Rector, the Revd Helen Bailey, left the Parish in January 2018 following a prolonged period of illness. The Parish was then in vacancy for the rest of 2018. Revd Canon Howard Gilbert was licensed as the new Rector in January 2019

Church Wardens are elected at the annual Vestry Meeting at which all residents of the Parish can attend and vote. The other members of the PCC and the Deanery Synod are elected at the Annual Parochial Church Meeting (APCM) at which only people on the electoral role can vote. They serve for a period of three years before standing down. After one year has elapsed they are eligible for re-election for a further three year period. Only lay members are eligible for election.

MINCHINHAMPTON WITH BOX PAROCHIAL CHURCH COUNCIL

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2018 (continued)

Management of Church Business

The PCC saw its role primarily in the formulation, approval and review of strategy, policy and procedures, together with detailed financial scrutiny, including agreeing the annual budget. Formal minutes are taken of the decisions made, which are displayed in church once they have been approved.

Management of Risks and Health and Safety

A full risk assessment for the churches has been produced. In addition a suitably qualified person remains as Health and Safety Officer. Fire and burglar alarms are tested regularly by approved agents.

In addition Ecclesiastical Insurance carried out their five yearly insurance review in the year. They recommended we carry out a full electrical inspection of the Church which has now been completed, with all the matters arising from this inspection now addressed.

Safeguarding of Children, Young People and Vulnerable Adults

There are agreed Safeguarding Policies in place for Children, Young People and Vulnerable Adults. These policies have been subject to annual review by the PCC. There are two nominated Safeguarding Officers whose contact details are prominently displayed.

There were no reports of concern made during the year.

Insured Risks

During 2018 there were no claims on our insurers, Ecclesiastical Insurance Office plc.

FINANCIAL REVIEW

The results for the year are shown on page 6. Two major factors influenced these results, the first of which was the significant reduction in the usual Sunday attendance. Between 2014 and 2018 the usual congregation on a Sunday fell from 180 to 123, a drop of over 30%. This inevitably affected the income of the Church. Planned giving, collections, donations and the related gift aid recovery for the General Funds fell from £142,771 in 2016 to £116,667 in 2018, a decrease of over 18%.

This drop in income resulted in a drop in the Parish Share that could be paid. In 2016 £70,400 was paid in Parish Share. This reduced to £62,360 in 2017 and £46,952 in 2018. The poor 2017 payment was only achieved by taking over £9,000 from General Reserves. This could not be repeated in 2018. In 2019 we have committed to paying £50,000 in Parish Share which we hope to exceed with the help of the new Rector. A stewardship renewal campaign is being planned in the next few months.

MINCHINHAMPTON WITH BOX PAROCHIAL CHURCH COUNCIL

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2018 (continued)

FINANCIAL REVIEW (continued)

The second factor influencing the results was the planned major re-ordering of Holy Trinity, Minchinhampton which began in August 2017. By the end of 2018 the pews and the platforms on which they stood had been replaced by a beautiful Cotswold stone floor throughout the nave, Lady Chapel and the narthex. In the chancel the choir stalls had also been removed and new tiles to match those laid in the nineteenth century had been fitted. A completely new underfloor heating system had been installed which has not only resulted in lower heating bills, but also in the humidity in the Church dropping from 90% to about 50%. The Church no longer feels and smells of damp. The rood screen was moved through ninety degrees and 300 chairs and 12 choir stands have been purchased. A new sound and AV system has now been installed. The cost of all this work totals £796,738 as detailed in note 16 of the accounts.

By the end of 2018 £826,989 had been raised to fund this work. The majority of this, £588,712, came from Trusts, but there have also been some substantial individual contributions and a wide range of fund raising events such as a Promises Auction, Nearly New Sales, Yoga Classes, concerts especially by the Stuart Singers, and the sponsorship of chairs and choir stalls. The details of the funding and costs of this work to the end of 2018 are shown in note 16 to the accounts.

The next stage of the reordering is the entrance porch. The cost of the improvements to this area are about £50,000. At the end of December 2018 we held £30,251 for this next stage. For further details see note 16 of these accounts. It is hoped that this work will be completed in 2019.

After this there are two further main areas of work. The quinquennial report revealed that about £100,000 is needed to restore the two main stained glass windows in the Church and that this work needs to be done in the next three years. And about £300,000 is needed to restore the Church's excellent organ. Fund raising is on-going with further grant applications and fund raising events and appeals.

In 2016 the PCC adopted a policy in line with Diocesan recommendations for Minchinhampton Church to hold General reserves equivalent to two months general expenses, plus an additional two month's salary costs of non-clergy personnel. It is also part of this policy to hold some Fabric Reserves towards the likely building works arising from the quinquennial inspection.

At the end of 2018 Minchinhampton Church General Reserves were a little above the level this policy dictates. As for the Fabric Reserves, a very full and thorough quinquennial inspection was carried out in 2017 by our architect. This detailed work to be done over the next five years including the work on stained glass noted above. The Fabric Reserves need to be built up considerably to fund this work.

For Box Church the PCC has adopted the policy of holding General Reserves equivalent to six month's general expenses, plus sufficient reserves to cover the costs arising from the quinquennial inspection which has just been completed. The main item highlighted in this inspection is work on the spire.

MINCHINHAMPTON WITH BOX PAROCHIAL CHURCH COUNCIL

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2018 (continued)

FINANCIAL REVIEW (continued)

The PCC will continue to monitor the Church's finances to ensure we retain our secure foundations.

The PCC want to thank GCS D for carrying out the audit of these 2018 accounts.

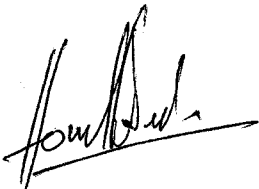
CHURCH ADMINISTRATION

The PCC also want to thank Mrs Christine Gibson for her hard work during the year as Church Administrator. She can be contacted at the Parish Office on 01453 889004 or on email at admin@minchchurch.org.uk

The address of the Parish Office is:-

The Parish Office,
The Rectory,
Butt Street,
Minchinhampton,
Glos GL6 9JP

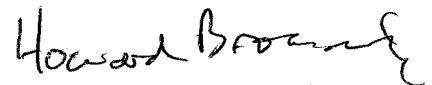
Approved by the PCC and signed on their behalf by:-



Revd Canon Howard Gilbert
Rector



Mrs Mandy Jutsum
Churchwarden



Dr Howard Browning
Churchwarden

26th March 2019

MINCHINHAMPTON WITH BOX PAROCHIAL CHURCH COUNCIL

BASIS OF INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31ST DECEMBER 2018

**Independent Examiner's Report to the Members/Trustees of the Parochial Church Council
of Minchinhampton with Box Parochial Church Council.**

This report is on the Church Funds for the year ended 31 December 2018 which are set out in pages 6 & 7 and in England and Wales in respect of an examination carried out under the Charities Act 2011 ('the Act') and Church Accounting Regulations 2006 ('the Regulations').

Respective responsibilities of the PCC and the examiner

As members of the PCC, you are responsible for the preparation of the accounts.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission and found in the Church Guidance, 2006 Edition. The examination included a review of the accounting records maintained by the Parochial Church Council and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an 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 me reasonable cause to believe that in any material respect, the PCC as trustees, have not met the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act and the Regulations; or.

2) To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



.....
Mr J Owens BSc FCA
GCSA Accountants Limited
701 Stonehouse Park
Sperry Way
STONEHOUSE
Gloucestershire
GL10 3UT

MINCHINHAMPTON WITH BOX PAROCHIAL CHURCH COUNCIL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2018**

	Notes	General Funds	Designated Funds	Restricted Funds	2018	2017
Income						
Donations from all sources	2	116,667	-	321,179	437,846	647,206
Trading Receipts	3	12,433	-	980	13,413	10,979
Interest		58	-	136	194	274
		<u>129,158</u>	<u>-</u>	<u>322,295</u>	<u>451,453</u>	<u>658,459</u>
Expenditure						
Missionary & Charitable Donations	7	200	-	6,715	6,915	1,994
Parish Share		46,952	-	-	46,952	62,360
Property Costs	4	25,645	4,478	340,185	370,308	544,784
Church Running Costs	5	26,190	-	12,046	38,236	29,610
Administration Costs	6	18,263	-	549	18,812	20,677
		<u>117,250</u>	<u>4,478</u>	<u>359,495</u>	<u>481,223</u>	<u>659,425</u>
Transfers from Other Funds		1,250	11,000	4,190	16,440	52,015
Transfers to Other Funds		(11,515)	(3,300)	(1,625)	(16,440)	(52,015)
Surplus / (Deficit) for the Year		<u>1,643</u>	<u>3,222</u>	<u>(34,635)</u>	<u>(29,770)</u>	<u>(966)</u>
Balance Brought Forward at 1st January 2018		39,856	4,833	111,154	155,843	156,809
Balance Carried Forward at 31st December 2018		<u>41,499</u>	<u>8,055</u>	<u>76,519</u>	<u>126,073</u>	<u>155,843</u>

MINCHINHAMPTON WITH BOX PAROCHIAL CHURCH COUNCIL

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER 2018**

	Notes	2018	2017
ASSETS			
Debtors and Prepayments	8	16,190	62,136
Short Term Deposits	9	51,327	53,684
Current Bank Accounts	10	<u>88,881</u>	<u>47,672</u>
		156,398	163,492
LESS LIABILITIES			
Creditors and Accruals	11	(30,325)	(7,649)
NET TOTAL ASSETS		<u><u>126,073</u></u>	<u><u>155,843</u></u>
 CHURCH RESERVES			
General Funds	12	41,499	39,856
Designated Funds	13	8,055	4,833
Restricted Funds	14	76,519	111,154
TOTAL FUNDS		<u><u>126,073</u></u>	<u><u>155,843</u></u>

MINCHINHAMPTON WITH BOX PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018

1. ACCOUNTING POLICIES

a.) Basis of Accounting

The Financial Statements have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011, the Charities SORP 2005, and with other applicable accounting standards.

The Financial Statements have been prepared under the historical cost convention and on an accruals accounting basis. They show the combined results for Holy Trinity, Minchinhampton and St. Barbabas, Box.

b.) Funds

The Church has the following three types of Funds:-

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for use on the general purposes of the PCC.

Designated Funds represent the funds of the PCC that have been designated for a particular purpose by the PCC from the General Funds. These funds can be transferred back to General Funds by the PCC. Details of the funds making up the Designated Funds are shown in note 13 of this Financial Statement.

Restricted Funds represent funds given to the PCC for a particular purpose. An example of this is money given to a charity collection such as Water Aid, or funds given by the Friends of St Barnabas, Box. Such funds can only be used for the purpose for which they were given. They cannot be transferred to General or Designated Funds by the PCC. A complete list of the various Restricted Funds is shown in note 14 of this Financial Statements.

c.) Funds included in these accounts

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.

d.) Income

Collections are recognised when they are received by the PCC. Planned giving is only recorded when received. Income tax recoverable on gift aided donations is recognised when the related income is received. Likewise VAT recoverable under the Listed Places of Worship Grant Scheme is recognised when the related payment is made. Sales of magazines are accounted for net of expenses.

e.) Fixed Assets

All expenditure incurred in the year on consecrated or beneficed buildings, parish offices or on the repair and maintenance of church furnishings is written off.

MINCHINHAMPTON WITH BOX PAROCHIAL CHURCH COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2018**

1. ACCOUNTING POLICIES (CONTINUED)

f.) Trustees

The members of the PCC are all Trustees of the PCC. They receive no remuneration for this role.

g.) Staff

The Rector and the Associate Priest were reimbursed travelling, telephone and other costs during the year. It is the policy of the PCC to reimburse all relevant expenditure.

During the year the PCC paid under contract an administrator, vergger and director of music. All expenditure is shown in the financial statements.

MINCHINHAMPTON WITH BOX PAROCHIAL CHURCH COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2018**

	General Funds	Designated Funds	Restricted Funds	2018	2017
2. INCOME FROM DONORS					
Parishioners' Planned Giving	85,012	-	1,927	86,939	91,054
Collections and Donations	9,285	-	308,270	317,555	532,631
Contribution from the Lilian South Trust	3,500	-	-	3,500	3,500
Income Tax Recoverable	18,870	-	482	19,352	20,021
Legacies	-	-	10,500	10,500	-
	<u>116,667</u>	<u>-</u>	<u>321,179</u>	<u>437,846</u>	<u>647,206</u>
3. TRADING RECEIPTS					
Concerts and Lectures	462	-	-	462	-
Magazine Profit	-	-	980	980	1,693
Porch Room Rent	1,584	-	-	1,584	1,017
Funeral / Wedding Fees (Note 15)	10,387	-	-	10,387	8,269
	<u>12,433</u>	<u>-</u>	<u>980</u>	<u>13,413</u>	<u>10,979</u>
4. PROPERTY COSTS					
Lighting and Heating	7,667	-	-	7,667	8,220
Insurance	6,671	-	-	6,671	6,152
Water Rates	45	-	-	45	310
Repairs and Maintenance	5,726	4,478	545	10,749	7,519
Upkeep of Churchyard	2,267	-	-	2,267	3,129
Cleaning	3,269	-	-	3,269	3,055
Re-ordering	-	-	339,640	339,640	516,399
	<u>25,645</u>	<u>4,478</u>	<u>340,185</u>	<u>370,308</u>	<u>544,784</u>

MINCHINHAMPTON WITH BOX PAROCHIAL CHURCH COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2018**

	General Funds	Designated Funds	Restricted Funds	2018	2017
5. CHURCH RUNNING COSTS					
Clergy Expenses	2,632	-	-	2,632	4,306
Children's work	-	-	289	289	276
Verger's Cost	11,760	-	-	11,760	11,160
Organists & Music	8,355	-	-	8,355	8,691
Choir and Choristers	-	-	380	380	0
Organ Maintenance	1,022	-	8,505	9,527	673
Services Consumables	1,056	-	-	1,056	1,242
Bell Ringers	-	-	982	-	0
Hospitality	963	-	-	963	664
Flowers	-	-	1,865	1,865	1,106
Other church running expenses	402	-	25	427	1,492
	<u>26,190</u>	<u>-</u>	<u>12,046</u>	<u>37,254</u>	<u>29,610</u>
6. ADMINISTRATION COSTS					
Salary & National Insurance	10,421	-	-	10,421	10,388
Printing, Postage and Stationery	3,830	-	549	4,379	5,769
Telephone	1,742	-	-	1,742	1,497
Audit Fee	300	-	-	300	250
Subscriptions and Licences	532	-	-	532	522
Technology Updating	927	-	-	927	1,034
Stroud Deanery	511	-	-	511	926
Rector's Discretionary Fund	-	-	-	0	40
Miscellaneous	-	-	-	0	251
	<u>18,263</u>	<u>0</u>	<u>549</u>	<u>18,812</u>	<u>20,677</u>

MINCHINHAMPTON WITH BOX PAROCHIAL CHURCH COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2018**

	2018	2017
7. CHARITABLE DONATIONS MADE		
Save The Children	166	183
Marah	836	183
Crisis	166	183
The Stroke Association	671	-
Mercy Ships	671	-
Stroud Food Bank	200	-
Bishop's Charities	205	-
Medecin Sans Frontiere	-	415
Alzheimer's Research UK	-	415
Stroud Court	-	415
Medical training in Masasi	1,250	200
Masasi - Payment for ear operation	200	-
Masasi - Payment for dispensary bed	500	-
Masasi - University fees for Raymond Tayari	1,250	-
Masasi - computer for Raymond Tayari	300	-
Masasi - general contributions towards costs	500	-
	<u>6,915</u>	<u>1,994</u>

	2018	2017
8. DEBTORS AND PREPAYMENTS		
Income Tax recoverable	12,500	7,180
VAT recoverable under the Listed Places of Worship Grant Scheme	1,692	53,907
Box Prepaid Expenses	401	393
Other Debtors and Prepayments	1,597	656
	<u>16,190</u>	<u>62,136</u>

MINCHINHAMPTON WITH BOX PAROCHIAL CHURCH COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2018**

		2018	2017
9. SHORT-TERM DEPOSITS			
Church of England (CBF):	General Fund	13,052	13,023
	Fabric Fund	17,412	11,824
	Organ Fund	14,635	22,388
	Box General Fund	5,731	5,702
Lloyds Bank:	Minchinhampton Church Flower Guild	497	747
		<u>51,327</u>	<u>53,684</u>
10. BANK ACCOUNTS (LLOYDS)			
	Minchinhampton Church	27,208	22,003
	Minchinhampton Church - Reordering account	38,795	6,490
	St Barnabas Church, Box	6,565	6,165
	Minchinhampton Church Flower Guild	649	359
	Minchinhampton Church Bell Ringers	1,282	1,440
	Minchinhampton Church Magazine Fund	5,432	2,766
	Minchinhampton Church Choir	1,186	1,880
	Box Church Flower Guild	198	212
	Masasi	5,277	4,788
	Cornwall Bursary	2,289	1,569
		<u>88,881</u>	<u>47,672</u>
11. CREDITORS AND ACCRUALS			
	Accruals	26,800	6,200
	Box creditors	-	404
	Pre-received Income	3,120	840
	Joint Hospitality Fund	405	205
		<u>30,325</u>	<u>7,649</u>

MINCHINHAMPTON WITH BOX PAROCHIAL CHURCH COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2018**

	Balance 01.01.18	Receipts in 2018	Payments in 2018	Balance 31.12.18
12. GENERAL FUNDS				
Holy Trinity, Minchinhampton	31,402	129,459	127,788	33,073
St Barnabas, Box	8,454	2,549	2,577	8,426
	<u>39,856</u>	<u>132,008</u>	<u>130,365</u>	<u>41,499</u>
13. DESIGNATED FUNDS				
Fabric Fund	83	10,000	4,478	5,605
Masasi	4,250	1,000	3,300	1,950
Rector's Discretionary Fund	500	-	-	500
	<u>4,833</u>	<u>11,000</u>	<u>7,778</u>	<u>8,055</u>
14. RESTRICTED FUNDS				
Fabric	9,296	1,502	-	10,798
Organ	23,047	752	8,505	15,294
Mission Fund	500	-	-	500
Re-Ordering Fund	60,147	309,744	339,640	30,251
School Assemblies	500	-	-	500
Messy Church and Junior Church	497	-	289	208
Tower	1,440	1,322	1,480	1,282
Choir	1,880	234	928	1,186
Minchinhampton Flower Guild	1,106	1,800	1,760	1,146
Magazine Fund	2,581	8,537	8,807	2,311
Box - Louise Hiscocks	1,050	-	-	1,050
- Friends of Box	2,344	1,366	47	3,663
- Molly Hoyle	196	-	25	171
- Flower Guild	213	91	105	199
Masasi - General	829	3,553	2,750	1,632
- Rondo Chapel	3,959	-	-	3,959
- Cornwall Bursary	1,569	800	-	2,369
	<u>111,154</u>	<u>329,701</u>	<u>364,336</u>	<u>76,519</u>

MINCHINHAMPTON WITH BOX PAROCHIAL CHURCH COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2018**

	<u>2018</u>		<u>2017</u>	
	£	£	£	£
15. PAROCHIAL FEES				
Receipts from Funerals, Weddings, etc		21,114		19,584
Less:				
Gloucester Diocese	2,556		3,337	
Non-stipendary clergy	2,243		2,237	
Verger	1,920		2,510	
Organists	1,815		1,935	
Bell Ringers	960		-	
Choir	-		900	
Skip hire	1,233		396	
		<u>10,727</u>		<u>11,315</u>
Net Funeral and Wedding Fees (to note 3)		<u><u>10,387</u></u>		<u><u>8,269</u></u>

16. REORDERING - TOTAL FUNDING AND COSTS TO END 2018

	£
Funds received	
From Trusts - beginning in 2014	588,712
From legacies	25,938
From local companies	10,300
Gifts from individuals, Church and local organisations	156,369
Fund raising activities	45,670
Total Funds received to end 2018	<u><u>826,989</u></u>
Reordering expenses	
Amount paid to date on new Church floor and associated work	636,741
Amount paid for chairs	71,396
Amount spent on Sound and AV system	69,758
	<u>777,895</u>
Retentions still to be paid on above - included in accruals in accounts	18,843
Total expenses of work commissioned and done to end 2018	<u><u>796,738</u></u>
Balance carried forward to future work	<u><u>30,251</u></u>

Notes:-

- a.) Gifts from individuals shown above include the related gift aid recovery.
- b.) Reordering expenses are net of VAT recovered under the HMRC Listed Places of Worship VAT recovery scheme. To end 2018 VAT worth £130,303 has been recovered.