

DIOCESE OF ST. ALBANS

Management Accounts for the 12 month period ending 31st December 2009

Previous Year

	2009 Budget Year to Date £		2009 Actual Year to Date £		Variances (figure in brackets denotes saving) £		2008 Actual £	
(1) CLERGY COSTS - PAROCHIAL MINISTRY (In post 2004- 264; 2005-260; 2006-258; 2007-253; 2008-248; 2009-243)								
a. Clergy Stipends	5,331,604		5,207,744		(123,860)		5,159,233	
b. Clergy National Insurance	328,557		292,136		(36,421)		289,261	
c. Clergy Pensions	1,881,063		1,762,057		(119,006)		1,800,025	
i. Clergy Terms of Service costs	15,000		0		(15,000)		0	
d. Housing Assist for Retired Clergy(Vote5)	111,732		111,992		260		106,411	
e. Removal and Resettlement	130,682		158,384		27,702		146,647	
f. University Chaplains	23,611		26,211		2,600		24,439	
g. Other Clergy costs	31,890		49,838		17,948		40,242	
h. Stipend Contribns frm oth denominations	(5,500)		(7,586)		(2,086)		(5,310)	
		7,848,638		7,600,776		(247,862)		7,560,948
(2) HOUSING								
a. Staff Costs	130,774		139,876		9,102		117,838	
Parsonage Houses								
b. Rented Garages	490		500		10		486	
c. Water Rates (Parsonages)	70,000		83,922		13,922		80,301	
d. Insurance	72,327		77,428		5,101		68,679	
e. Repairs / Excess Insurance-Clergy Houses	471,375		477,840		6,465		456,932	
f. Servicing of Boilers	22,000		18,676		(3,324)		21,373	
g. Parsonages: Trees	41,000		23,126		(17,874)		20,817	
h. Surveyor's Fees - Parsonages	80,342		79,929		(413)		77,625	
i. Surveyor's Expenses - Parsonages	3,500		3,107		(393)		2,719	
j. Internal Decorations	12,000		14,036		2,036		8,497	
k. Other Professional Fees	3,500		3,698		198		5,529	
l. Land Registration PH Properties	5,000		5,032		32		4,656	
m. Parsonage Property Enhancements	100,000		100,000		0		75,000	
n. Property Ringfenced Fund income	(62,000)		(62,000)		0		0	
o. External Contribs to Parsonage Housing	(11,750)		(9,614)		2,136		(10,853)	
p. Parsonages: Council Tax	545,465		496,645		(48,820)		493,578	
	1,484,023		1,452,201		(31,822)		1,423,177	
q. Board of Finance Properties	119,874		101,808		(18,066)		109,579	
		1,603,897		1,554,009		(49,888)		1,532,756
(3) OTHER MINISTRY COSTS								
a. Archdeacons' Office - Staff costs	174,088		174,408		320		141,189	
b. Archdeacons' Office - Administration costs	32,950		32,556		(393)		29,803	
c. Child Protection Officer - Staff costs	25,671		26,814		1,143		21,720	
d. Child Protection Officer - Administration costs	28,324		37,007		8,683		15,539	
e. Contribution to Rural Deans' Expenses	27,318		26,017		(1,301)		24,636	
f. Ordinands ' Trng incl Pooling (Vote 1)	531,770		498,602		(33,168)		425,417	
g. Clergy Legal Defence Scheme	2,260		2,195		(66)		2,194	
h. Widows and Retirement Officers	250		133		(117)		80	
i. Clergy Counselling Service	10,000		10,172		172		6,414	
		832,631		807,904		(24,727)		666,992
(4) BOARD FOR CHRISTIAN DEVELOPMENT								
<u>Training for Ordination</u>								
a. Staff costs	69,771		55,056		(14,715)		68,718	
b. Director of Ordinands - Operating costs	19,000		5,548		(13,452)		5,182	
d. Associate Director of Ordinands - Operating costs	4,400		1,100		(3,300)		2,337	
c. Liturgical Committee	500		595		95		1,713	
e. Candidates in Training Support	81,000		46,519		(34,481)		92,770	
f. Collections at Ordination & Conf Servs	(20,000)		(16,650)		3,350		(15,248)	
<u>Ministerial Development Team</u>								
g. Staff costs	131,522		133,880		2,358		121,169	
h. Ministerial Development Team	108,249		98,467		(9,782)		95,213	
<u>Youth and Children's Work</u>								
i. Staff costs	88,811		90,358		1,547		84,636	
j. Youth Work - Operating costs	28,015		23,512		(4,503)		21,823	
k. Youth Work - Grants Received	0		0		0		0	
l. Youth Work - Grant to ROP	0		0		0		0	
m. Children's Work - Operating costs	25,946		21,005		(4,941)		16,650	
<u>Stewardship</u>								
n. Staff costs	63,135		66,984		3,849		57,041	
o. Stewardship - Operating costs	7,804		3,825		(3,979)		8,824	
<u>Other BCD expenditure</u>								
p. Association of Readers	5,500		5,500		0		5,350	
q. Bursaries	3,442		0		(3,442)		0	
r. Diocesan Initiatives in Spirituality	8,500		4,684		(3,816)		4,600	
s. Hudson Memorial Library	3,543		3,543		(0)		3,440	
t. BCD General Expenses	1,000		400		(600)		762	
u. Share of Central Service Costs	28,387		26,979		(1,408)		25,791	
		658,525		571,305		(87,220)		600,772

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(5) BOARD FOR CHURCH AND SOCIETY								
<u>Board Administration</u>								
a. Staff costs	110,116		118,077.79		7,962		61,409	
b. Pensioner Supplements	1,600		1,753.46		153		1,610	
c. BCS Central Administration costs	13,450		12,203.29		(1,247)		11,841	
<u>Workplace Ministry</u>								
d. Staff costs	51,343		56,794.28		5,451		42,359	
e. Workplace Ministry - Operating Costs	23,091		21,727.85		(1,363)		19,892	
<u>Interfaith</u>								
f. Staff costs	15,753		15,684.73		(68)		15,125	
g. Interfaith - Operating costs	2,550		2,497.43		(53)		2,473	
<u>Chaplain to the Deaf</u>								
h. Staff costs	0		0.00		0		0	
i. Chaplain to the Deaf - Operating costs	1,100		376.58		(723)		1,594	
j. Diocesan Environment Officer expenses	500		300.63		(199)		0	
<u>Dedicated Funds</u>								
k. Pastoral Foundation grant	2,000		2,000.00		0		2,000	
l. Yari's Wood Casework Support Group	700		78.29		(622)		0	
m. Contribution to East of England Churches Network	6,000		6,000.00		0		6,000	
n. Funding of EECN support from External Trusts	(5,000)		(5,000.00)		0		(5,000)	
o. Family Support	2,500		2,500.00		0		2,910	
p. International	2,250		1,138.43		(1,112)		510	
q. Ecumenism	3,750		2,871.60		(878)		1,803	
r. BCS / Evangelism Initiatives	3,000		2,447.86		(552)		1,758	
s. Funding of Evangelism Initiatives from EIG special grant	(3,000)		(2,447.86)		552		0	
t. Rural Strategy Group	2,300		507.14		(1,793)		344	
u. Urban Forum	1,000		234.40		(766)		0	
v. Programme Groups	4,150		5,239.53		1,090		3,173	
w. Investment Income	(4,500)		(4,909.03)		(409)		(4,697)	
x. Share of Central Service Costs	9,745		9,464.00		(281)		8,991	
		244,398		249,540		5,142		174,095
(6) ADMINISTRATION & LEGAL								
a. Staff costs	494,833		528,691		33,858		442,602	
b. Diocesan Office	163,246		159,088		(4,158)		144,284	
c. Diocesan Registry costs	111,990		110,928		(1,062)		99,052	
d. Contrib frm Ch Commissioners - Registrar	(26,519)		(26,760)		(241)		(26,085)	
e. Diocesan Chancellor's retainer	7,200		7,329		129		7,027	
f. Diocesan Synod	4,000		3,220		(780)		5,929	
g. General Synod Meetings	8,755		8,864		109		8,026	
h. Boards, Committees, & Officers' Expenses	12,822		10,399		(2,423)		11,112	
i. Archivists and Miscellaneous	2,500		2,500		0		2,000	
j. Costs reallocated to other Boards	(42,229)		(41,012)		1,217		(38,960)	
		736,598		763,247		26,649		654,987
(7) NATIONAL CHURCH REQUIREMENT		503,234		491,012		(12,222)		495,036
(8) COMMUNICATIONS								
a. Staff costs	66,590		69,664		3,074		59,092	
b. Administration costs	3,730		3,539		(191)		3,120	
c. Communications Projects	7,000		4,304		(2,696)		6,900	
d. Information Technology	35,600		26,436		(9,164)		6,700	
e. SEE Round and Directory	(754)		3,013		3,767		2,949	
		112,166		106,956		(5,211)		78,761
(9) RESOURCES CENTRE								
a. Staff costs	38,690		35,767		(2,923)		35,172	
b. Administration costs	4,800		3,483		(1,317)		3,632	
c. Schools and Religious Education	235,109		251,722		16,613		206,026	
d. Less: Common Fund Management Charge to CFSE	(235,109)		(251,722)		(16,613)		(206,026)	
		43,490		39,250		(4,240)		38,804
(10) TOTAL EXPENDITURE		12,583,576		12,183,999		(399,577)		11,803,151

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(11) LESS: SUMS AVAILABLE								
<u>Selective allocations and statutory income</u>								
a. Guaranteed Annuities & Selective Alloc	(14,000)		(11,743)		2,257		(13,093)	
b. Fees, Chaplaincies and Trusts	(646,000)		(645,107)		893		(645,793)	
		(660,000)		(656,850)		3,150		(658,886)
<u>Income from property and investments</u>								
c1. Glebe Income	(293,800)		(347,887)		(54,087)		(316,558)	
c2. Glebe Expenses	80,690		142,894		62,204		70,278	
d. Income from Lettings and Rents	(125,000)		(216,731)		(91,731)		(137,294)	
e1 Investment Income incl. Deposit Interest	(841,700)		(787,154)		54,546		(903,260)	
e2 Exceptional Interest from Diocesan Stipends Fund Loan	0		0		0		(99,713)	
		(1,179,810)		(1,208,878)		(29,068)		(1,386,547)
<u>Grants and donations received</u>								
f. Subscriptions and Donations	(5,000)		(2,991)		2,009		(2,840)	
g. Legacy Income	(22,000)		(26,656)		(4,656)		(23,799)	
h. Grant from EIG (All Churches Trust Ltd)	(104,500)		(125,588)		(21,088)		(119,608)	
		(131,500)		(155,235)		(23,735)		(146,247)
<u>Parish share adjustments</u>								
i. Mutual Support Fund Grants	250,000		237,143		(12,857)		233,305	
j. Stipend contributions during vacancies	(150,000)		(334,805)		(184,805)		(248,355)	
		100,000		(97,662)		(197,662)		(15,050)
k. Mission Support Fund Transfer		100,000		100,000		0		100,000
l. Mission Suppt Fund subsidy by AB Council		(100,000)		(100,000)		0		0
m. Additional AB Council Funding		0		(74,440)		(74,440)		(50,000)
		(1,871,310)		(2,193,065)		(321,755)		(2,156,730)
(12) EXPENDITURE, NET OF SUMS AVAILABLE		10,712,266		9,990,934		(721,332)		9,646,421
(13) COMMON FUND RECEIPTS								
Current Year	(10,630,267)		(9,865,195)		765,072		(9,526,121)	
Prior Years	(150,000)		(161,779)		(11,779)		(103,840)	
	(10,780,267)		(10,026,974)		753,293		(9,629,961)	
(14) Deficit / (Surplus)		(68,001)		(36,040)		31,961		16,460

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Previous Year

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Diocesan Offices								
Assignable Office Costs								
General/ Water Rates(Dioc Office)		16,556		14,122		(2,434)		13,037
Electricity - Holywell Lodge	8,580		8,842		262		4,778	
Gas - Holywell Lodge	6,231		6,697		466		6,519	
Heat and Light		14,811		15,540		729		11,297
Cleaning Materials	493		364		(129)		644	
Window Cleaning	743		872		130		378	
Laundry	3,003		2,670		(333)		2,895	
Contract Cleaners	18,321		18,098		(223)		18,145	
Cleaning		22,560		22,004		(556)		22,062
Telephone - Holywell Lodge	9,270		7,251		(2,019)		8,445	
Internet Connection and Web-hosting	1,167		1,374		207		1,337	
Computer Hardware and Software Maint.	10,570		7,468		(3,102)		10,560	
IT and Telecommms		21,007		16,093		(4,913)		20,342
Building Depreciation (Holywell Lodge)	20,000		20,004		4		20,004	
Garden	250		273		23		132	
Repairs and Renewals - Admin	1,000		154		(846)		0	
Fire Extinguishers	500		0		(500)		258	
Insurance	10,515		15,919		5,404		11,764	
Other		32,265		36,349		4,085		32,158
		107,198		104,109		(3,090)		98,896
Non Assignable Office Costs								
Postage - Diocesan Office	8,000		7,815		(185)		9,103	
Printing (Admin)	1,000		(9)		(1,009)		1,242	
Stationery (Admin)	10,000		7,345		(2,655)		9,071	
Photocopier usage - General Office	5,000		8,221		3,221		(2,618)	
Photocopier usage - Garden Office	0		(6)		(6)		326	
		24,000		23,366		(634)		17,124
Staff Development and Training	3,000		2,120		(880)		2,053	
Travel	0		0		0		0	
Audit Fees and Expenses - DBF	17,500		17,528		28		17,135	
Professional Fees	3,090		3,150		60		3,118	
		23,590		22,798		(792)		22,306
Office and Household Equip under £1000	2,500		1,077		(1,423)		2,629	
Computer Equipment under £1000-Admin	3,000		2,454		(546)		1,138	
		5,500		3,531		(1,969)		3,767
Depreciation - Admin	11,100		9,143		(1,957)		10,665	
Profit / Loss Disposal of Fixed Assets	0		6,568		6,568		(221)	
Publications	1,100		644		(456)		1,071	
Catering - Holywell Lodge	2,500		2,199		(301)		2,160	
Staff Recruitment - General Admin	3,000		0		(3,000)		1,629	
Bank Charges	750		1,509		759		659	
VAT Reclaimed	0		0		0		0	
Miscellaneous - Admin	750		996		246		1,212	
Archives and Storage	0		0		0		0	
Settlement Discount Given	0		0		0		0	
Line Discount Given	0		0		0		0	
Currency Variance	0		0		0		0	
		72,290		70,754		(1,536)		60,372
Sub-Total - Diocesan Officer Assignable and Non-Assignable Costs		179,488		174,862		(4,626)		159,268
Less: Notional Recharge to Diocesan Registry		(16,242)		(15,774)		468		(14,984)
TOTAL "DIOCESAN OFFICE"		163,246		159,088		(4,158)		144,284
						0		0