

Sandal Magna Parochial Church Council

**Report of the Trustees and
Financial Statements**

Year Ended 31 December 2020

Jolliffe Cork LLP
Chartered Accountants
33 George Street
Wakefield
West Yorkshire
WF1 1LX

Sandal Magna Parochial Church Council

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Sandal Magna Parochial Church Council

Report of the Trustees for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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) (effective 1 January 2019).

The trustees also adopt the Church Accounting Regulations 2006.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of Sandal Magna PCC is to promote in the ecclesiastical parish the whole mission of the Church.

Our mission is that with Jesus.. the lost are found, the found grow and the lonely are enfolded.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The PCC produces a separate document, the Annual Review, which highlights the activities of all the groups within the PCC throughout 2020.

The Spring Community Cafe Limited is a wholly owned subsidiary of the PCC. The company's trading activities are reflected in the company's own financial statements. The PCC received a gift aid donation of £20,994 (2019:£39,738) from the company during the year.

FINANCIAL REVIEW

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the Charity's needs. This is based on the Charity's size and the level of financial commitment held.

At the year end, the unrestricted reserves were £257,771 (2019: £268,953).

Going concern and the impact of Covid-19

The closure of our two churches for much of 2020 had a direct impact on our collections.

Budget 2020 £10,000

Actual 2020 £4,374

Planned giving and the resulting gift aid receipts have held up well.

Budget 2020 £98,000

Actual 2020 £94,753

Closure of buildings diminished our income from hiring out our rooms to various groups.

Budget 2020 £6,000

Actual 2020 £1,627

Other income streams were healthy including Car Park rental and Fees for funerals and burials.

As a result we set a budget for 2021 which was £20,000 lower than 2020, to take into account the slow recovery which is anticipated in 2021. This reduced budget was also made possible by the retirement at the end of May of two key workers, and the consequent saving on salaries and expenses.

Sandal Magna PCC is in a healthy, sustainable state, and will weather the storm of Covid-19, thanks to the ongoing giving by church members, the steps we have taken to reduce costs, and the hard work of many unpaid volunteers.

Sandal Magna Parochial Church Council

Report of the Trustees for the Year Ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, The Parochial Church Council Powers Measure (1956) and Church representation rules and constitutes an unincorporated Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1131795

Principal address

Parish Office, St Helen's Parish Church
Barnsley Road
Sandal
Wakefield
West Yorkshire
WF2 6EJ

Trustees

A North
V Buckley
R Parker
C A Orr
N Clark
R G Martin
P Brough
J L Crossman
J Foster
R Lee
S Lee
B C Pratt
D Coombes (deceased 20.4.2020)
J Ellis (resigned 14.10.2020)
M Keeton
M R Walker
C Reed-Rountree
J Finn
L Finn
E S Brindley
B Cutts
C A Francos (appointed 14.10.2020)

Independent Examiner

Jolliffe Cork LLP
Chartered Accountants
33 George Street
Wakefield
West Yorkshire
WF1 1LX

Sandal Magna Parochial Church Council

**Report of the Trustees
for the Year Ended 31 December 2020**

Approved by order of the board of trustees on 2021 and signed on its behalf by:

R G Martin - Trustee

Independent Examiner's Report to the Trustees of Sandal Magna Parochial Church Council

Independent examiner's report to the trustees of Sandal Magna Parochial Church Council

I report to the charity trustees on my examination of the accounts of Sandal Magna Parochial Church Council (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 Trust 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.

Jane Crossley FCA
Jolliffe Cork LLP
Chartered Accountants
33 George Street
Wakefield
West Yorkshire
WF1 1LX

Date: 2021

Sandal Magna Parochial Church Council

Statement of Financial Activities for the Year Ended 31 December 2020

| | Notes | Unrestricted funds £ | Restricted funds £ | 2020 Total funds £ | 2019 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 147,249 | 23,892 | 171,141 | 208,870 |
| Charitable activities | | | | | |
| Church hall lettings | | 1,627 | - | 1,627 | 6,103 |
| Fees | | 10,366 | - | 10,366 | 11,120 |
| Other trading activities | 2 | 45,572 | 3,050 | 48,622 | 83,940 |
| Other income | | <u>68,617</u> | <u>-</u> | <u>68,617</u> | <u>27,412</u> |
| Total | | 273,431 | 26,942 | 300,373 | 337,445 |
| EXPENDITURE ON | | | | | |
| Raising funds | | 43,971 | 293 | 44,264 | 41,980 |
| Charitable activities | | | | | |
| Missionary and charitable giving | | 4,126 | - | 4,126 | 7,191 |
| Ministry | | 78,200 | - | 78,200 | 76,301 |
| Running costs | | 73,122 | 14,222 | 87,344 | 104,378 |
| Wages | | 91,525 | 14,921 | 106,446 | 110,961 |
| Total | | 290,944 | 29,436 | 320,380 | 340,811 |
| NET INCOME/(EXPENDITURE) | | (17,513) | (2,494) | (20,007) | (3,366) |
| Transfers between funds | 10 | <u>6,331</u> | <u>(6,331)</u> | <u>-</u> | <u>-</u> |
| Net movement in funds | | (11,182) | (8,825) | (20,007) | (3,366) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 268,953 | 94,881 | 363,834 | 367,200 |
| TOTAL FUNDS CARRIED FORWARD | | <u>257,771</u> | <u>86,056</u> | <u>343,827</u> | <u>363,834</u> |

The notes form part of these financial statements

Sandal Magna Parochial Church Council

Balance Sheet 31 December 2020

| | Notes | Unrestricted funds £ | Restricted funds £ | 2020 Total funds £ | 2019 Total funds £ |
|--|-------|------------------------------|-----------------------------|------------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | 159,120 | 68,788 | 227,908 | 225,563 |
| Investments | 7 | <u>1</u> | <u>-</u> | <u>1</u> | <u>1</u> |
| | | 159,121 | 68,788 | 227,909 | 225,564 |
| CURRENT ASSETS | | | | | |
| Debtors | 8 | 31,166 | 2,123 | 33,289 | 38,753 |
| Cash at bank | | <u>84,202</u> | <u>15,600</u> | <u>99,802</u> | <u>116,246</u> |
| | | 115,368 | 17,723 | 133,091 | 154,999 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 9 | (16,718) | (455) | (17,173) | (16,729) |
| | | <u></u> | <u></u> | <u></u> | <u></u> |
| NET CURRENT ASSETS | | <u>98,650</u> | <u>17,268</u> | <u>115,918</u> | <u>138,270</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>257,771</u> | <u>86,056</u> | <u>343,827</u> | <u>363,834</u> |
| NET ASSETS | | <u><u>257,771</u></u> | <u><u>86,056</u></u> | <u><u>343,827</u></u> | <u><u>363,834</u></u> |

The notes form part of these financial statements

Sandal Magna Parochial Church Council

Balance Sheet - continued 31 December 2020

| | | | |
|--------------------|----|-----------------------|----------------|
| FUNDS | 10 | | |
| Unrestricted funds | | 257,771 | 268,953 |
| Restricted funds | | <u>86,056</u> | <u>94,881</u> |
| TOTAL FUNDS | | <u>343,827</u> | <u>363,834</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on
2021 and were signed on its behalf by:

Trustee

Trustee

Trustee

The notes form part of these financial statements

Sandal Magna Parochial Church Council

Notes to the Financial Statements for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The financial statements 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 gathering of church member.

The PCC has taken advantage under the Charities Act 2011 from preparing group accounts.

Going concern

The financial statements are prepared on the going concern basis which assumes that the charity will continue in operational existence for the foreseeable future.

The trustees have considered the risks and uncertainties arising from the Covid 19 pandemic and are taking a proactive approach to reviewing and adjusting planning and spending as well as amending the way the charity operates in line with local and national restrictions. Whilst the outcome of the pandemic is beyond any normal range of predictability, the trustees believe that the charity's financial statements are appropriately prepared under the going concern basis.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|--------------------|---------------|
| Land and buildings | - 2% on cost |
| Church equipment | - 10% on cost |

Sandal Magna Parochial Church Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

| | |
|-----------------------|---------------|
| Fixtures and fittings | - 5% on cost |
| Computer equipment | - 25% on cost |

Consecrated and beneficed property of any kind is excluded from the financial statements by s.10(2)(a) of the Charities Act 2011.

Movable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time).

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

2. OTHER TRADING ACTIVITIES

| | 2020 | 2019 |
|--------------------|---------------|---------------|
| | £ | £ |
| Fundraising events | <u>48,622</u> | <u>83,940</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Sandal Magna Parochial Church Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2020 | 2019 |
|----------------------------------|------------------|-----------|
| PCC | 3 | 3 |
| Spring | 6 | 6 |
| SHYP | 1 | 1 |
| CAP (Christians Against Poverty) | 1 | 3 |
| | <u>11</u> | <u>13</u> |

No employees received emoluments in excess of £60,000.

Total employee costs for the year amounted to £145,449 (2019:£151,012). These costs include £4,579 of Employer's national insurance contributions and £6,001 of Employer's pension contributions.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|-----------------------------------|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 180,690 | 28,180 | 208,870 |
| Charitable activities | | | |
| Church hall lettings | 6,103 | - | 6,103 |
| Fees | 11,120 | - | 11,120 |
| Other trading activities | 79,169 | 4,771 | 83,940 |
| Other income | <u>27,412</u> | <u>-</u> | <u>27,412</u> |
| Total | 304,494 | 32,951 | 337,445 |
| EXPENDITURE ON | | | |
| Raising funds | 41,880 | 100 | 41,980 |
| Charitable activities | | | |
| Missionary and charitable giving | 7,191 | - | 7,191 |
| Ministry | 76,301 | - | 76,301 |
| Running costs | 92,028 | 12,350 | 104,378 |
| Wages | <u>92,302</u> | <u>18,659</u> | <u>110,961</u> |
| Total | <u>309,702</u> | <u>31,109</u> | <u>340,811</u> |
| NET INCOME/(EXPENDITURE) | (5,208) | 1,842 | (3,366) |
| Transfers between funds | <u>4,638</u> | <u>(4,638)</u> | <u>-</u> |
| Net movement in funds | (570) | (2,796) | (3,366) |

Sandal Magna Parochial Church Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 269,523 | 97,677 | 367,200 |
| TOTAL FUNDS CARRIED FORWARD | <u>268,953</u> | <u>94,881</u> | <u>363,834</u> |

6. TANGIBLE FIXED ASSETS

| | Land and buildings £ | Church equipment £ | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|-----------------------|----------------------------|--------------------------|----------------------------------|----------------------------|----------------|
| COST | | | | | |
| At 1 January 2020 | 286,587 | 44,740 | 82,911 | 12,407 | 426,645 |
| Additions | <u>5,650</u> | <u>3,233</u> | <u>8,729</u> | <u>998</u> | <u>18,610</u> |
| At 31 December 2020 | <u>292,237</u> | <u>47,973</u> | <u>91,640</u> | <u>13,405</u> | <u>445,255</u> |
| DEPRECIATION | | | | | |
| At 1 January 2020 | 132,287 | 29,235 | 30,951 | 8,609 | 201,082 |
| Charge for year | <u>5,846</u> | <u>3,816</u> | <u>4,581</u> | <u>2,022</u> | <u>16,265</u> |
| At 31 December 2020 | <u>138,133</u> | <u>33,051</u> | <u>35,532</u> | <u>10,631</u> | <u>217,347</u> |
| NET BOOK VALUE | | | | | |
| At 31 December 2020 | <u>154,104</u> | <u>14,922</u> | <u>56,108</u> | <u>2,774</u> | <u>227,908</u> |
| At 31 December 2019 | <u>154,300</u> | <u>15,505</u> | <u>51,960</u> | <u>3,798</u> | <u>225,563</u> |

7. FIXED ASSET INVESTMENTS

The investment in group undertakings represents 100% of the issued ordinary share capital in The Spring Community Cafe Limited. The company was registered in England and its principal activity is that of a cafe providing hot and cold food and beverages to the community of Sandal. At 31 December 2020 the capital and reserves totalled £8,250 (2019: £6,863) and the net increase in retained earnings for the year were £1,387 (2019: Loss £2,353), after a gift aid donation of £20,994 (2019: £39,738) to the PCC.

Sandal Magna Parochial Church Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 | 2019 |
|--------------------------------|----------------------|----------------------|
| | £ | £ |
| Trade debtors | 39 | 67 |
| Other debtors | 4,681 | 3,808 |
| Prepayments and accrued income | <u>28,569</u> | <u>34,878</u> |
| | <u>33,289</u> | <u>38,753</u> |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 | 2019 |
|-------------------------------------|----------------------|----------------------|
| | £ | £ |
| Trade creditors | 2,316 | 1,206 |
| Social security and other taxes | - | 1,946 |
| Other creditors | 1,041 | 1,170 |
| Amounts due to related undertakings | 239 | 416 |
| Mission accrual | 8,878 | 7,191 |
| Accrued expenses | <u>4,699</u> | <u>4,800</u> |
| | <u>17,173</u> | <u>16,729</u> |

10. MOVEMENT IN FUNDS

| | At 1.1.20 | Net movement in funds | Transfers between funds | At 31.12.20 |
|----------------------------------|-----------------------|-----------------------------|-------------------------------|-----------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| PCC | 164,731 | 39,808 | (55,045) | 149,494 |
| Spring | 94,982 | (57,152) | 59,319 | 97,149 |
| Walton Development | <u>9,240</u> | <u>(169)</u> | <u>2,057</u> | <u>11,128</u> |
| | 268,953 | (17,513) | 6,331 | 257,771 |
| Restricted funds | | | | |
| SHYP | 2,415 | 3,146 | (4,846) | 715 |
| CAP (Christians Against Poverty) | 22,495 | (6,815) | 1,271 | 16,951 |
| Oasis | - | (293) | 293 | - |
| Memorial Gardens | <u>69,971</u> | <u>1,468</u> | <u>(3,049)</u> | <u>68,390</u> |
| | <u>94,881</u> | <u>(2,494)</u> | <u>(6,331)</u> | <u>86,056</u> |
| TOTAL FUNDS | <u>363,834</u> | <u>(20,007)</u> | <u>-</u> | <u>343,827</u> |

Sandal Magna Parochial Church Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|----------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| PCC | 214,081 | (174,273) | 39,808 |
| Spring | 59,277 | (116,429) | (57,152) |
| Walton Development | 73 | (242) | (169) |
| | <u>273,431</u> | <u>(290,944)</u> | <u>(17,513)</u> |
| Restricted funds | | | |
| SHYP | 4,070 | (924) | 3,146 |
| CAP (Christians Against Poverty) | 19,822 | (26,637) | (6,815) |
| Oasis | - | (293) | (293) |
| Memorial Gardens | 3,050 | (1,582) | 1,468 |
| | <u>26,942</u> | <u>(29,436)</u> | <u>(2,494)</u> |
| TOTAL FUNDS | <u>300,373</u> | <u>(320,380)</u> | <u>(20,007)</u> |

Comparatives for movement in funds

| | At 1.1.19 £ | Net movement in funds £ | Transfers between funds £ | At 31.12.19 £ |
|----------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| PCC | 156,404 | 34,110 | (25,783) | 164,731 |
| Spring | 102,380 | (40,321) | 32,923 | 94,982 |
| Walton Development | 10,739 | 1,003 | (2,502) | 9,240 |
| | 269,523 | (5,208) | 4,638 | 268,953 |
| Restricted funds | | | | |
| SHYP | 3,039 | 3,812 | (4,436) | 2,415 |
| CAP (Christians Against Poverty) | 23,086 | (4,978) | 4,387 | 22,495 |
| Oasis | - | (129) | 129 | - |
| Memorial Gardens | 71,552 | 3,137 | (4,718) | 69,971 |
| | 97,677 | 1,842 | (4,638) | 94,881 |
| TOTAL FUNDS | <u>367,200</u> | <u>(3,366)</u> | <u>-</u> | <u>363,834</u> |

Sandal Magna Parochial Church Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|----------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| PCC | 221,166 | (187,056) | 34,110 |
| Spring | 81,989 | (122,310) | (40,321) |
| Walton Development | <u>1,339</u> | <u>(336)</u> | <u>1,003</u> |
| | 304,494 | (309,702) | (5,208) |
| Restricted funds | | | |
| SHYP | 5,084 | (1,272) | 3,812 |
| CAP (Christians Against Poverty) | 23,096 | (28,074) | (4,978) |
| Oasis | (29) | (100) | (129) |
| Memorial Gardens | <u>4,800</u> | <u>(1,663)</u> | <u>3,137</u> |
| | <u>32,951</u> | <u>(31,109)</u> | <u>1,842</u> |
| TOTAL FUNDS | <u>337,445</u> | <u>(340,811)</u> | <u>(3,366)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.19 £ | Net movement in funds £ | Transfers between funds £ | At 31.12.20 £ |
|----------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| PCC | 156,404 | 73,918 | (80,828) | 149,494 |
| Spring | 102,380 | (97,473) | 92,242 | 97,149 |
| Walton Development | <u>10,739</u> | <u>834</u> | <u>(445)</u> | <u>11,128</u> |
| | 269,523 | (22,721) | 10,969 | 257,771 |
| Restricted funds | | | | |
| SHYP | 3,039 | 6,958 | (9,282) | 715 |
| CAP (Christians Against Poverty) | 23,086 | (11,793) | 5,658 | 16,951 |
| Oasis | - | (422) | 422 | - |
| Memorial Gardens | <u>71,552</u> | <u>4,605</u> | <u>(7,767)</u> | <u>68,390</u> |
| | <u>97,677</u> | <u>(652)</u> | <u>(10,969)</u> | <u>86,056</u> |
| TOTAL FUNDS | <u>367,200</u> | <u>(23,373)</u> | <u>-</u> | <u>343,827</u> |

Sandal Magna Parochial Church Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|----------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| PCC | 435,247 | (361,329) | 73,918 |
| Spring | 141,266 | (238,739) | (97,473) |
| Walton Development | <u>1,412</u> | <u>(578)</u> | <u>834</u> |
| | 577,925 | (600,646) | (22,721) |
| Restricted funds | | | |
| SHYP | 9,154 | (2,196) | 6,958 |
| CAP (Christians Against Poverty) | 42,918 | (54,711) | (11,793) |
| Oasis | (29) | (393) | (422) |
| Memorial Gardens | <u>7,850</u> | <u>(3,245)</u> | <u>4,605</u> |
| | <u>59,893</u> | <u>(60,545)</u> | <u>(652)</u> |
| TOTAL FUNDS | <u><u>637,818</u></u> | <u><u>(661,191)</u></u> | <u><u>(23,373)</u></u> |

11. RELATED PARTY DISCLOSURES

One person connected with the PCC received remuneration as a result of their employment by the PCC. The employee received salary plus benefits of £19,484 (2019: £18,872) as Youth Coordinator.

Sandal Magna Parochial Church Council

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

| | 2020 £ | 2019 £ |
|---|----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Gift aid donation from The Spring Community | | |
| Cafe Limited | 20,994 | 39,738 |
| Donations | 96,814 | 99,121 |
| Gift aid | 21,533 | 25,735 |
| Legacies and appeals | 7,605 | 9,614 |
| CAP income | 19,821 | 23,096 |
| Collections (open plate) | <u>4,374</u> | <u>11,566</u> |
| | 171,141 | 208,870 |
| Other trading activities | | |
| Fundraising events | 48,622 | 83,940 |
| Charitable activities | | |
| Church hall lettings | 1,627 | 6,103 |
| Fees | <u>10,366</u> | <u>11,120</u> |
| | 11,993 | 17,223 |
| Other income | | |
| Car parking income | 21,121 | 27,412 |
| Coronavirus government support - business grant | 10,000 | - |
| Coronavirus government support - job retention scheme | <u>37,496</u> | <u>-</u> |
| | 68,617 | 27,412 |
| Total incoming resources | 300,373 | 337,445 |
| EXPENDITURE | | |
| Other trading activities | | |
| Purchases | 5,261 | 1,929 |
| Wages | <u>39,003</u> | <u>40,051</u> |
| | 44,264 | 41,980 |
| Charitable activities | | |
| Wages and pensions | 106,446 | 110,961 |
| Rates and water | 2,402 | 2,303 |
| Insurance | 10,326 | 10,120 |
| Carried forward | 119,174 | 123,384 |

This page does not form part of the statutory financial statements

Sandal Magna Parochial Church Council

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

| | 2020 | 2019 |
|--|-----------------|---------|
| | £ | £ |
| Charitable activities | | |
| Brought forward | 119,174 | 123,384 |
| Light and heat | 10,347 | 9,289 |
| Telephone | 1,758 | 1,712 |
| Printing, postage and stationery | 4,873 | 5,191 |
| Sundry expenses | 4,916 | 5,461 |
| Cleaning and waste disposal | 3,500 | 3,540 |
| Repairs and maintenance | 8,910 | 18,116 |
| Church yard maintenance | 1,395 | 1,913 |
| Upkeep of services | 960 | 1,674 |
| Training costs | 2,388 | 3,168 |
| Subscriptions and licences | 12,641 | 10,179 |
| Travelling expenses | - | 200 |
| Office support | 756 | 3,822 |
| Children and youth work expenses | 924 | 1,272 |
| Depreciation of tangible fixed assets | 16,265 | 15,601 |
| (Profit)/Loss on sale of tangible fixed assets | - | 5,971 |
| Parish share and other ministry costs | 78,200 | 76,301 |
| Missionary and charitable giving | 4,126 | 7,191 |
| | 271,133 | 293,985 |
| Support costs | | |
| Governance costs | | |
| Accountancy fees | 2,730 | 3,160 |
| Professional fees | 2,253 | 1,686 |
| | 4,983 | 4,846 |
| Total resources expended | 320,380 | 340,811 |
| Net expenditure | (20,007) | (3,366) |

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