

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2020  
for**

**THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH  
OF BIRMINGHAM PARISH CHURCH**

**(St Martin in the Bull Ring)**

**THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH  
OF BIRMINGHAM PARISH CHURCH  
(ST MARTIN IN THE BULL RING)**

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for the year ended 31 December 2020**

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**THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH  
OF BIRMINGHAM PARISH CHURCH  
(ST MARTIN IN THE BULL RING)**

**Report of the Trustees  
for the year ended 31 December 2020**

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The trustees present their annual report and financial statements of the charity for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives**

The Parochial Church Council's objective is promoting, in the ecclesiastical parish, the whole mission of the Church.

### **Public benefit**

The public benefit is served by the provision of public worship to which all are welcome, providing pastoral care, teaching, and carrying out the work of evangelism empowered by **Discovering the Heart of God in the Heart of the City**.

When planning its charitable activities for the year, the Trustees have considered the Commission's guidance on public benefit.

### **Grantmaking**

Decisions on grant making from unrestricted funds are made by the PCC taking account of previous giving and congregation input and the vision and mission of the Church.

### **Volunteers**

The organisation is reliant on substantial voluntary contributions in the form of time. Because of the difficulties in quantifying these gifts their financial effect has not been quantified.

## **ACHIEVEMENT AND PERFORMANCE**

### **Rector's Report**

No-one could have foretold the challenges that have had to be faced during 2020 as a result of the catastrophic world-wide spread of the coronavirus and its impact here in the UK. The cost in terms of loss of life; physical, mental, and emotional suffering; severe restrictions on daily living; the impairment of human interaction; the economic consequences; and the curtailment on our worship and other church activities have all been immense. The impact of the virus continues to be far-reaching, and forward planning remains extremely difficult.

In all this it has been essential for us to hold confidently to our faith and trust in God:

"The Lord is my rock, my fortress, and my saviour; my God is my rock, in whom I find protection. He is my shield, the power that saves me, and my place of safety" *Psalms 18:2*

Equally it has been imperative to seek the Lord's wisdom and to be obedient to His Word:

"Anyone who listens to my teaching and follows it is wise, like a person who builds a house on solid rock. Though the rain comes in torrents and the floodwaters rise and the winds beat against that house, it won't collapse because it is built on bedrock." *Matthew 7 v24-25*

In this way, it has been possible for St. Martin's to survive the storms and floods, and to brace ourselves for more inclement weather to come. By the grace of God, mission and ministry have continued - and in some aspects flourished. Worship has not ceased; pastoral care has continued; God's Word has been taught; and prayer has been persistently and creatively offered.

**THE PAROCHIAL CHURCH COUNCIL  
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**Report of the Trustees  
for the year ended 31 December 2020**

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**ACHIEVEMENT AND PERFORMANCE (Continued)**

**Rector's Report (Continued)**

There is much to be thankful for:

- the outstanding hard work and decision making of the Finance Forum/Committee, and the Standing Committee, backed by the Parochial Church Council
- wide ranging communications to help us 'Stay-Connected' through regular phone calls, letters, e-mails, social media and Zoom technology
- over 70 online services made available through YouTube with about 100 different people participating
- regular gatherings and activities for our young people via Zoom
- Growing Roots groups enabling over 40 people to share in weekly bible study
- Share-a-prayer ensuring prayer for pastoral concerns can be shared by a team of about sixty people with 24 hours
- dedicated teams of welcomers to enable the church premises to be safely opened for private prayer, with 200-300 weekly visitors into the church throughout the Autumn
- weekly online gatherings for prayer have been well-supported
- financial giving by regular donors has increased for the first time in many years
- the strengthening of our team with the arrival of Revd Matt Churchouse to serve his curacy at St. Martin's, and the appointment of Revd Ivor Lewis as Assistant Rector with a remit to focus on evangelism and mission. Also, Revd Abba Tiruneh Tafese was awarded his Common Licence for ministry in the Church of England and will be staying for at least another year to focus on our city centre mission.

As in all severe storms there has been damage. Our accounts will show a significant underlying deficit with many of the regular activities that would normally happen just not possible within church premises. It has also been necessary to undergo a major staff restructuring, forcing us to make five members of staff redundant, and cutting the hours of others. We give thanks to Ali Arab, Sue Dale, Gary Deeming, Jagruti Rana and Tim Roberts for their faithful service to St. Martin's over many years. The whole staff team are to be commended for their grace and understanding through this difficult process, and for their ongoing flexibility with many on furlough or partial furlough.

Lastly, in the last few years, St. Martin's has been greatly blessed by the bequest of generous legacies from former church members. In a manner reminiscent of the biblical story of Joseph during the famine in Egypt, these generous legacies will enable us to survive the 'lean years' and create some leeway as St. Martin's continues to robustly review our resources and seeks to ensure financial expediency moving forward.

**Revd Jeremy Allcock - Rector**

**THE PAROCHIAL CHURCH COUNCIL  
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**Report of the Trustees  
for the year ended 31 December 2020**

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## **FINANCIAL REVIEW**

### **Financial review**

During the year, the Charity secured recognised revenue funding of £413,372 (2019 - £478,119). £299,217 (2019 - £350,227) relates to collection of donations and grant for regular activities. £43,731 (2019 - £124,251) relates to revenue from commercial activities. The costs defrayed in the year in delivering the charitable activities and support costs were £368,900 (2019 - £405,481). The Charity's investments suffered an unrealised loss in market value of £12,499 (2019 a gain of £7,417) during the year, leaving a surplus of £31,973 (2019 - £80,055). Total reserve funds are £262,043 (2019 - £230,070), which the Trustees consider adequate to support the charity's ongoing objectives.

The Charity was adversely affected by the advent of the Covid-19 pandemic in the early spring of 2020, which has severely curtailed the operating activities of the Charity and its income generation capabilities. The Trustees have availed the Charity of government assistance via the Job Retention Scheme and undertook a review of reserves and operating costs with the unfortunate outcome of undertaking a restructuring process and some necessary redundancies. The Trustees had prepared an operating budget for 2021 based on a gradual re-opening from the beginning of year but due the continued lockdown and social distancing restrictions this will need to be reviewed in June/July 2021. The Charity is currently operating with significant support from volunteers and will continue to be solvent only by modifying some of its activities.

### **Principal funding sources**

The Charity's funding comes primarily from regular church giving, donations and grants - including a grant for the administration of salaries, £79,912, from St Martin's Trustees. The Charity also usually generates revenue from commercial activities such as room hire and tea lounge takings. The tea lounge closed in March 2020 and there are currently no plans to re-open. It is hoped that income from room hire and building lettings will re-start in the latter half of 2021.

### **Investment policy and objectives**

Investments are made with a view to maintaining the underlying value of the capital.

### **Reserves policy**

It is the intention of the PCC to retain sufficient reserves to maintain the activities of the church allowing for the income on which they can reasonably rely. It is recognised that the level of reserves has been depleted gradually across a number of years and it is the aspiration of the PCC to seek to return these to a more commensurate level. Some funds are invested in a portfolio of stocks and shares. Cash is deposited with the Central Board of Finance of the Church of England and CAF Bank. Some of these Funds are restricted or designated as shown in these accounts. The balance is part of the General Fund and is drawn down when necessary, as the cash flow requires.

### **Going concern**

The accounts have been prepared on the basis of being a going concern. The Trustees confirm that they have taken into account all available information about the future for at least 12 months from the date the accounts were approved and conclude that there is no uncertainty relating to going concern.

**THE PAROCHIAL CHURCH COUNCIL  
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(ST MARTIN IN THE BULL RING)**

**Report of the Trustees  
for the year ended 31 December 2020**

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**FINANCIAL REVIEW (Continued)**

**Finance & Staffing Committee (formerly Finance Forum) Report**

We are immensely thankful to God and to our Church family for the provision to St Martin's during 2020. We ended 2020 with a surplus of income over expenditure of £31,973. This included a substantial legacy, without which we would have ended with a deficit of £36,927. At the early stages of the pandemic we were concerned that there would be a much higher deficit. Specifically, we are thankful for

- two substantial legacies, one in 2019 and one in 2020, from long-standing and committed members of our Church family which have given the PCC space and support to consider changes to our structures and assisted the Church in dealing with the challenges of the pandemic.
- regular giving increasing from £70,412 to £77,686 despite the fact that we were not able to meet in person for a large part of 2020. Thank you so much to the Church family for this.
- the graciousness of our staff team during a review process which resulted in 5 members of the team being redundant and the closure of the tea lounge.
- the Government furlough scheme which has paid around 80% of the salaries of staff when the Church building had been closed or severely limited in its day-to-day operations.
- our volunteers including all who have supported and encouraged one another in our walk with God when we have not been able to meet together as we would like and who have helped with the opening of the building and with financial and office matters when staff have been on furlough.

Please continue to pray with the committee that

- the finance serves the mission and ministry of the Church
- we are good stewards of what God provides and for wisdom in 2021
- through giving and lettings and our other sources of income, God will continue to provide the resources we need to serve Him and our community, encourage and enable one another in our discipleship and facilitate the advancement of His Kingdom, including resourcing evangelism and mission in the city centre and supporting the work of the Kingdom of God in Birmingham and further afield.

Following the 2020 APCM the Finance Forum was renamed the Finance and Staffing Committee, Stephen Blair-Chappell stepped down as Chair, although continuing as a member, and the PCC confirmed Ian Baker as Chair with Katie Day joining the team. The other members are Jeremy Allcock and Clare Allcock, whose accounting expertise is invaluable. We are very grateful for the service over many years, including a period as Chair, of Lachlan Smith.

Ian Baker  
Chair of Finance & Staffing Committee (from 21 October 2020)

**THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH  
OF BIRMINGHAM PARISH CHURCH  
(ST MARTIN IN THE BULL RING)**

**Report of the Trustees  
for the year ended 31 December 2020**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governance**

The Parochial Church Council of the Ecclesiastical Parish of Birmingham Parish Church (St Martin in the Bull Ring), otherwise referred to as the PCC in this document, is registered with the Charity Commissioners (Registration No. 1127338). The Charity is governed by the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules.

**Recruitment and appointment of new trustees**

Members of the Parochial Church Council (Trustees) are elected at the Annual Parochial Church Meeting. They hold office for a period of up to three years and are eligible for re-election for a further three years.

**Organisational structure**

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are spent. The PCC are supported in this process by its sub-committees and working groups.

The day-to-day management of the charity is led by the Rector, with the active support of the clergy team, churchwardens, staff, and key volunteers.

**Induction and training of new trustees**

New members receive initial training into the workings of the PCC.

**Pay policy for staff**

The trustees consider the members of the PCC, who are the charity's trustees, and the clergy team as the key management personnel of the charity. All trustees give of their time freely and no trustee received remuneration from the charity in the year.

Staff pay is reviewed annually by the Finance & Staffing Committee and normally increased in accordance with average earnings. There is a commitment that no staff will be paid less than the 'real living wage'.

**Related parties**

St Martin's Centre for Health & Healing is an associated charity.

**Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate any significant risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1127338

**Principal address**

St Martin in the Bull Ring  
Edgbaston Street  
Birmingham  
B5 5BB

**THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH  
OF BIRMINGHAM PARISH CHURCH  
(ST MARTIN IN THE BULL RING)**

**Report of the Trustees  
for the year ended 31 December 2020**

**REFERENCE AND ADMINISTRATIVE DETAILS (Continued)**

**Trustees**

Revd Jeremy Allcock	Rector	
Revd Elsie Blair-Chappell	Self-Supporting Minister	
Revd Matt Churchouse	Curate	from 19.9.20
Revd Ivor Lewis	Assistant Rector	from 25.2.21
Dr Rachel Jepson	General Synod/Chair from 21.10.20	
Mr Stephen Blair-Chappell	Churchwarden	
Ms Alison Haywood	Churchwarden (from 21.10.20)	
Ms Nazli Yacoob	Churchwarden	- resigned 8.7.20
Ms Emma Atkins	Deanery Synod	
Mrs Jean Jepson	Deanery Synod	
Mr Martyn Ursell	Deanery Synod	- resigned 20.1.20
Mr John Gerighty	Reader	
Mrs Marion Woodward	Reader	
Mr Malcom Atsou	Elected	- resigned 22.9.20
Mr Ian Baker	Elected/Chair until 21.10.20	- term expired 21.10.20
Mrs Bridget Cameron	Elected	
Mrs Linda Cooper	Elected	
Ms Katie Day	Elected	
Mrs Nellie Gerighty	Elected	
Mrs Lorna Honick	Elected	- term expired 21.10.20
Mr Paul Honick	Elected	- resigned 21.10.20
Mr Derek O'Dowd	Elected	
Mr Colin Walker	Elected	

**Independent Examiner**

Birgitt Saunders  
FCCA ACA  
Stanley Yule Chartered Accountants  
Waterside House  
Waterside Business Park  
1649 Pershore Road  
Birmingham  
West Midlands  
B30 3DR

**Bankers**

Lloyds Bank Plc	CAF Bank Ltd	CCLA Investment Management Ltd
New Street	25 Kings Hill Avenue	80 Cheapside
Birmingham	Kings Hill	London
B2 4QZ	West Mailing	EC2V 6DZ
	Kent	
	ME19 4 JQ	

Approved by order of the board of trustees on 9 May 2021 and signed on its behalf by:

**Revd Jeremy Allcock – Trustee  
Rector**



**Independent Examiner's Report to the Trustees of  
The Parochial Church Council  
of the Ecclesiastical Parish  
of Birmingham Parish Church**

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**Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of Birmingham Parish Church**

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of Birmingham Parish Church (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.

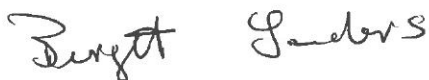
**Independent examiner's statement**

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 FCCA ACA 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.



Birgitt Saunders  
FCCA ACA  
Stanley Yule Chartered Accountants  
Waterside House  
Waterside Business Park  
1649 Pershore Road  
Birmingham  
West Midlands  
B30 3DR

Date: 9 May 2021

**THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH  
OF BIRMINGHAM PARISH CHURCH  
(ST MARTIN IN THE BULL RING)**

**Statement of Financial Activities  
for the year ended 31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	184,521	114,696	299,217	350,227
Other trading activities	3	43,731	-	43,731	124,251
Investment income	4	3,068	-	3,068	3,641
Other income	5	63,081	4,275	67,356	-
<b>Total</b>		<b>294,401</b>	<b>118,971</b>	<b>413,372</b>	<b>478,119</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	47,248	-	47,248	75,329
<b>Charitable activities</b>	7				
Charitable grants		7,250	-	7,250	7,250
From other collections and activities		-	358	358	-
Birmingham Diocesan Common Fund		97,481	-	97,481	76,206
The Ministry Team		1,038	4,275	5,313	2,820
Church and services		60,039	1,905	61,944	79,725
Other		51,465	97,841	149,306	164,151
<b>Total</b>		<b>264,521</b>	<b>104,379</b>	<b>368,900</b>	<b>405,481</b>
Net gains/(losses) on investments		(12,499)	-	(12,499)	7,417
<b>NET INCOME</b>		<b>17,381</b>	<b>14,592</b>	<b>31,973</b>	<b>80,055</b>
Transfers between funds	19	(2,050)	2,050	-	-
<b>Net movement in funds</b>		<b>15,331</b>	<b>16,642</b>	<b>31,973</b>	<b>80,055</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		224,351	5,719	230,070	150,015
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>239,682</b>	<b>22,361</b>	<b>262,043</b>	<b>230,070</b>

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH  
OF BIRMINGHAM PARISH CHURCH  
(ST MARTIN IN THE BULL RING)**

**Balance Sheet  
31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	6,896	-	6,896	9,003
Investments	15	<u>56,586</u>	<u>-</u>	<u>56,586</u>	<u>69,085</u>
		63,482	-	63,482	78,088
<b>CURRENT ASSETS</b>					
Stocks	16	-	-	-	1,469
Debtors	17	11,151	2,500	13,651	17,700
Cash at bank		<u>180,230</u>	<u>20,785</u>	<u>201,015</u>	<u>156,446</u>
		191,381	23,285	214,666	175,615
<b>CREDITORS</b>					
Amounts falling due within one year	18	(15,181)	(924)	(16,105)	(23,633)
<b>NET CURRENT ASSETS</b>		<u>176,200</u>	<u>22,361</u>	<u>198,561</u>	<u>151,982</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>239,682</u>	<u>22,361</u>	<u>262,043</u>	<u>230,070</u>
<b>NET ASSETS</b>		<u>239,682</u>	<u>22,361</u>	<u>262,043</u>	<u>230,070</u>
<b>FUNDS</b>	19				
Unrestricted funds				239,682	224,351
Restricted funds				<u>22,361</u>	<u>5,719</u>
<b>TOTAL FUNDS</b>				<u>262,043</u>	<u>230,070</u>

The financial statements were approved by The Parochial Church Council - the Board of Trustees and authorised for issue on 9 May 2021 and were signed on its behalf by:



Revd Jeremy Allcock - Trustee



Dr Rachel Jepson - Trustee

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH  
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(ST MARTIN IN THE BULL RING)**

**Notes to the Financial Statements  
for the year ended 31 December 2020**

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**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, as modified by the revaluation of certain assets.

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

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

**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.

**Reconciliation with previous generally accepted accounting practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 a restatement of comparatives items was needed. No restatements were required.

**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.

**Voluntary income and capital sources**

Planned giving, collections and donations are recognised when received. In the event that a donation is subject to conditions that require a level of programme before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

Tax refunds are recognised when the incoming resource to which they relate is received.

Legacy gifts are recognised on a case by case following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date and the PCC is legally entitled to the amounts due.

Grants are recognised under the performance model and recognised when received or receivable where there are no performance-related conditions.

The organisation is reliant on substantial voluntary contributions in the form of time. Because of the difficulties in quantifying these gifts their financial effect has not been quantified.

**THE PAROCHIAL CHURCH COUNCIL  
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(ST MARTIN IN THE BULL RING)**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

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**1. ACCOUNTING POLICIES - continued**

**Income (Continued)**

**Income from trading activities**

Sales from the Tea lounge are accounted for at the point of delivery and are stated net of applicable VAT. The Tea Lounge ceased trading in the financial period due to coronavirus restrictions.

Room and church hire is credited in the period to which the hire relates.

**Income from Investments**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**Gains and losses on investments**

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at balance sheet date.

**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.

Expenditure is accounted for net of VAT. Irrecoverable VAT is charged to the Statement of Financial Activities in the period in which it is incurred.

The charity deregistered from VAT from 1 December 2020, from that date all expenditure is accounted for gross.

**Cost of raising funds**

The cost of generating funds includes the direct costs of the shop and tea lounge and other occasional events.

**Charitable activities**

The costs of charitable activities includes the direct costs of the ministry of the parish excluding clergy salaries which are not a charge on the PCC.

Contributions to the Birmingham Diocesan Common Fund are accounted for when due. Any part unpaid at the balance sheet date and which is to be paid in a later period is provided for in the accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

**Grants payable**

Grants and donations are payments made to third parties in the furtherance of the charitable objects of the Charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award and is accounted for when paid over, or when awarded, if that award creates a constructively binding obligation on the PCC.

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.

**THE PAROCHIAL CHURCH COUNCIL  
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**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

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**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

**Consecrated land and buildings and movable church furnishings**

Consecrated and beneficed property is excluded from the accounts by s.10 of the Charities Act 2011.

Moveable church furnishings held by the incumbent and churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 1 January 1998 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 1998 have been capitalised and depreciated in the financial statements over their currently anticipated useful economic life.

**Fixtures and Equipment**

Fixtures and equipment, other than moveable church furnishings, are depreciated so as to write off the cost of each asset over its expected useful life.

The rates currently in use are:

25% per annum for information technology equipment

15% on the reducing balance or 15% per annum for other equipment.

Individual items of fixtures and equipment with a purchase price of £500 are capitalised and valued at historical cost.

**Fixed Assets Investments**

Investments are a form of basic financial instruments and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposal throughout the year.

**Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent on the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 18. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

The financial statements include all the 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 allegiance to another body, nor those of informal gatherings of church members.

**THE PAROCHIAL CHURCH COUNCIL  
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**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

**1. ACCOUNTING POLICIES - continued**

**Donated services**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met and the receipt of economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteer time of Volunteers is not recognised and refer to the trustee's annual report for more information about their contribution.

**Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised costs using the effective interest method.

**Impairment of assets**

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit and loss account.

**Pensions**

The charity makes contributions a money purchase pension schemes for eligible employees. Contributions payable are charged to the Statement of Financial Activities in the period to which they relate.

**Redundancy Payments**

The charity recognises redundancy payments when they fall due, either when a redundancy has taken effect or when the redundancy payment has been made, whichever is earlier. Where a redundancy has taken effect but not yet been paid, the charity policy is to recognise this as an accrued expense until such time as it is paid.

**General information**

These financial statements are presented in UK Sterling (£) because that is the currency of the primary economic environment in which the company operates.

**2. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Donations	13,306	2,531
Legacies	68,900	95,590
Grants (see below)	96,812	101,360
Regular giving	77,686	70,412
Giving at services and other voluntary donations	21,586	53,014
Tax recovered	20,927	27,320
	<u>299,217</u>	<u>350,227</u>

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**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

**2. DONATIONS AND LEGACIES - continued**

Grants received, included in the above, are as follows:

	<b>2020</b>	2019
	<b>£</b>	£
Bell Rope Croft	<b>13,000</b>	13,000
St Martin's Trustees - grant for administration salaries	<b>79,912</b>	84,360
St Martin's Sunday School Fund	<b>3,900</b>	4,000
	<b><u>96,812</u></b>	<b><u>101,360</u></b>

In addition to the above grants received, the charity was also eligible to utilise the Government's Coronavirus Job Retention Scheme (CJRS) to cover the salaries of eligible employees who were unable to work due to restrictions imposed during the pandemic. The charity utilised this scheme and received £63,081 in CJRS grants from the Government during the charity's financial year to 31 December 2020.

**3. OTHER TRADING ACTIVITIES**

	<b>2020</b>	2019
	<b>£</b>	£
Tea lounge takings	<b>10,632</b>	60,309
After service refreshments	-	19
Church fees	<b>868</b>	1,372
Room hire and food	<b>12,071</b>	38,065
Corporate hire	-	4,326
St Martin's Centre for Health & Healing Lease	<b>20,160</b>	20,160
	<b><u>43,731</u></b>	<b><u>124,251</u></b>

**4. INVESTMENT INCOME**

	<b>2020</b>	2019
	<b>£</b>	£
Special reserve fund income	<b>2,917</b>	3,357
Bank interest	<b>151</b>	55
Central Board of Finance deposit interest	-	229
	<b><u>3,068</u></b>	<b><u>3,641</u></b>



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**Notes to the Financial Statements - continued  
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**5. OTHER INCOME**

	2020	2019
	£	£
CJRS Grants	63,081	-
Rent contribution for Curate's Housing	4,275	-
	<u>67,356</u>	<u>-</u>

**6. RAISING FUNDS**

**Other trading activities**

	2020	2019
	£	£
Tea lounge cost of sales	6,288	21,301
Tea lounge wages	38,749	43,089
Tea lounge overheads	104	2,661
Room hire costs	-	2,074
Depreciation	2,107	3,365
Loss on sale of assets	-	2,839
	<u>47,248</u>	<u>75,329</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8)	Grant funding of activities (see note 9)	Totals
	£	£	£
Charitable grants	-	7,250	7,250
From other collections and activities	-	358	358
Birmingham Diocesan Common Fund	97,481	-	97,481
The Ministry Team	5,313	-	5,313
Church and services	61,944	-	61,944
	<u>164,738</u>	<u>7,608</u>	<u>172,346</u>

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**Notes to the Financial Statements - continued  
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**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2020	2019
	£	£
Utilities and insurance	38,703	40,801
Common fund contribution	97,481	76,206
Parochial fees	471	342
Ministry team expenses	5,313	2,848
Music and Worship	17,523	22,111
Other church service costs	1,710	7,777
Irrecoverable VAT	3,426	6,649
Outreach	111	1,324
	<u>164,738</u>	<u>158,058</u>

**9. GRANTS PAYABLE**

	2020	2019
	£	£
Charitable grants	7,250	7,250
From other collections and activities	358	644
Church and services	-	49
	<u>7,608</u>	<u>7,943</u>

The total grants paid to institutions during the year was as follows:

	2020	2019
	£	£
Church Missionary Society	1,750	1,750
Open Doors	1,750	1,750
Restore	1,750	1,750
St Martin's Youth & Community Centre	2,000	2,000
	<u>7,250</u>	<u>7,250</u>

Decisions on grant making from unrestricted funds are made by the PCC taking account of previous giving and congregation input and the vision and mission of the Church.

The total paid from other collections and activities during the year was as follows:

	2020	2019
	£	£
Angel Tree	358	422
Christian Aid	-	222
	<u>358</u>	<u>644</u>

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**10. SUPPORT COSTS**

	Management £	Finance £	Totals £
Other resources expended	<u>148,835</u>	<u>471</u>	<u>149,306</u>

**Governance Costs:**

	£	£
Independent Examination	<u>1,000</u>	<u>1,000</u>

Support costs, included in the above, are as follows:

**Management**

	2020 Other resources expended £	2019 Total activities £
Wages and other staff costs	126,118	130,091
Church telephone	2,437	2,429
Postage	534	142
Repairs and renewals	9,234	13,722
Staff training & clergy conference	60	1,248
Photocopying	2,581	3,868
Printing and stationery	1,498	3,907
IT support & maintenance	668	1,584
Subscriptions	2,205	2,718
Accountancy costs - other	2,500	2,500
Independent Examination	<u>1,000</u>	<u>1,000</u>
	<u>148,835</u>	<u>163,209</u>

**Finance**

	2020 Other resources expended £	2019 Total activities £
Bank interest & charges	<u>471</u>	<u>942</u>

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**11. TRUSTEES' REMUNERATION AND BENEFITS**

No trustee or person related to them received remuneration or other benefits other than Revd E. & Mr. S Blair-Chappell's son, who was employed by the PCC during the year and received remuneration of £2,929 (2019: £8,179) and Revd J Allcock's daughter, who was employed by the PCC during the year and received remuneration of £713 (2019: £2,065).

**Trustees' expenses**

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

**12. STAFF COSTS**

	31.12.20 £	31.12.19 £
Wages and salaries	173,278	186,960
Social security costs	4,741	7,890
Other pension costs	2,190	3,191
Coronavirus Job Retention Scheme Grants (shown in Other Income)	<u>(63,081)</u>	<u>-</u>
	<u>117,128</u>	<u>198,041</u>

No employee was paid £60,000 or more.

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

	31.12.20	31.12.19
Administration and financial	3	5
Building	4	4
Commercial	3	4
Community ministry	1	1
Family & Schools ministry	1	1
Worship and music	<u>1</u>	<u>1</u>
	<u>13</u>	<u>16</u>

The numbers given are based on the monthly headcount. Full time equivalent numbers would be significantly lower because of the number of part time employees. The headcount at the year end was: 9 (2019: 15).

The day-to-day management of the charity is led by the Rector, with the active support of the clergy team, churchwardens, staff and key volunteers.

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**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	248,294	101,933	350,227
Other trading activities	124,251	-	124,251
Investment income	<u>3,641</u>	<u>-</u>	<u>3,641</u>
<b>Total</b>	<b>376,186</b>	<b>101,933</b>	<b>478,119</b>
 <b>EXPENDITURE ON</b>			
Raising funds	75,329	-	75,329
<b>Charitable activities</b>			
Charitable grants	7,250	-	7,250
Birmingham Diocesan Common Fund	76,206	-	76,206
The Ministry Team	2,820	-	2,820
Church and services	73,164	6,561	79,725
Other	<u>62,791</u>	<u>101,360</u>	<u>164,151</u>
<b>Total</b>	<b>297,560</b>	<b>107,921</b>	<b>405,481</b>
Net gains on investments	<u>7,417</u>	<u>-</u>	<u>7,417</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>86,043</b>	<b>(5,988)</b>	<b>80,055</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>138,308</b>	<b>11,707</b>	<b>150,015</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>224,351</u></b>	<b><u>5,719</u></b>	<b><u>230,070</u></b>

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**14. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2020 and 31 December 2020	<u>115,126</u>
<b>DEPRECIATION</b>	
At 1 January 2020	<u>106,123</u>
Charge for year	<u>2,107</u>
At 31 December 2020	<u>108,230</u>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u>6,896</u>
At 31 December 2019	<u>9,003</u>

The Birmingham Diocesan Trustees Registered hold as bare trustees for the PCC a property in Deritend currently leased to and occupied by St Basil's Housing Association. No value has been assigned to this asset in the financial statements.

**15. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2020	<u>69,085</u>
Revaluations	<u>(12,499)</u>
At 31 December 2020	<u>56,586</u>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u>56,586</u>
At 31 December 2019	<u>69,085</u>

There were no investment assets outside the UK.

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**Notes to the Financial Statements - continued  
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**15. FIXED ASSET INVESTMENTS - continued**

	31.12.20	31.12.20	31.12.19	31.12.19
	Cost	Market value	Cost	Market Value
	£	£	£	£
2000 Charifund Units	10,050	27,451	10,050	33,214
UK listed investments	13,288	29,135	13,288	35,871
	<u>23,338</u>	<u>56,586</u>	<u>23,338</u>	<u>69,085</u>

**16. STOCKS**

	2020	2019
	£	£
Tea lounge stock	<u>-</u>	<u>1,469</u>

**17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Trade debtors	410	7,690
Associated charities	1,722	1,287
Gift Aid Tax Recoverable	6,000	8,723
VAT	77	-
Accrued Income	4,667	-
Prepayments	775	-
	<u>13,651</u>	<u>17,700</u>

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**18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Trade creditors	-	5,706
PAYE & National Insurance	572	2,931
VAT	-	4,239
Other creditors	6,697	6,847
Accrued expenses & deferred income	<u>8,836</u>	<u>3,910</u>
	<u>16,105</u>	<u>23,633</u>

**19. MOVEMENT IN FUNDS**

	At 1.1.20	Net	Transfers	At
	£	movement	between	31.12.20
		in funds	funds	£
<b>Unrestricted funds</b>				
General fund	151,259	17,381	67,765	236,405
Special Reserve Fund	69,815	-	(69,815)	-
Choir robes	1,498	-	-	1,498
Website development	<u>1,779</u>	<u>-</u>	<u>-</u>	<u>1,779</u>
	224,351	17,381	(2,050)	239,682
<b>Restricted funds</b>				
Angel Tree Charity	-	1,642	736	2,378
Other funds	736	-	(736)	-
Organ repair	-	1,374	-	1,374
Memorial Boards	4,983	(924)	-	4,059
BDBF Redecoration Fund	-	-	2,050	2,050
Mission Worker	<u>-</u>	<u>12,500</u>	<u>-</u>	<u>12,500</u>
	<u>5,719</u>	<u>14,592</u>	<u>2,050</u>	<u>22,361</u>
<b>TOTAL FUNDS</b>	<u>230,070</u>	<u>31,973</u>	<u>-</u>	<u>262,043</u>



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**19. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	294,401	(264,521)	(12,499)	17,381
<b>Restricted funds</b>				
Angel Tree Charity	2,000	(358)	-	1,642
Flowers wall box	44	(44)	-	-
St Martin's Trustees re salaries	79,912	(79,912)	-	-
Organ repair	3,190	(1,816)	-	1,374
Memorial Boards	-	(924)	-	(924)
St Martins Sunday School Fund	4,050	(4,050)	-	-
The Bell Rope Croft	13,000	(13,000)	-	-
Curate's Housing	4,275	(4,275)	-	-
Mission Worker	12,500	-	-	12,500
	<u>118,971</u>	<u>(104,379)</u>	<u>-</u>	<u>14,592</u>
<b>TOTAL FUNDS</b>	<u>413,372</u>	<u>(368,900)</u>	<u>(12,499)</u>	<u>31,973</u>

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	72,436	78,823	151,259
Special Reserve Fund	62,398	7,417	69,815
Choir robes	1,498	-	1,498
Music and Worship	197	(197)	-
Website development	1,779	-	1,779
	<u>138,308</u>	<u>86,043</u>	<u>224,351</u>
<b>Restricted funds</b>			
Community Ministry	391	(391)	-
Creative Arts	1,561	(1,561)	-
Other funds	4,772	(4,036)	736
Memorial Boards	4,983	-	4,983
	<u>11,707</u>	<u>(5,988)</u>	<u>5,719</u>
<b>TOTAL FUNDS</b>	<u>150,015</u>	<u>80,055</u>	<u>230,070</u>

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**19. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	376,186	(297,363)	-	78,823
Special Reserve Fund	-	-	7,417	7,417
Music and Worship	-	(197)	-	(197)
	<u>376,186</u>	<u>(297,560)</u>	<u>7,417</u>	<u>86,043</u>
<b>Restricted funds</b>				
Community Ministry	-	(391)	-	(391)
Creative Arts	-	(1,561)	-	(1,561)
St Martin's Trustees re salaries	84,360	(84,360)	-	-
Other funds	573	(4,609)	-	(4,036)
St Martins Sunday School Fund	4,000	(4,000)	-	-
The Bell Rope Croft	<u>13,000</u>	<u>(13,000)</u>	<u>-</u>	<u>-</u>
	<u>101,933</u>	<u>(107,921)</u>	<u>-</u>	<u>(5,988)</u>
<b>TOTAL FUNDS</b>	<u><u>478,119</u></u>	<u><u>(405,481)</u></u>	<u><u>7,417</u></u>	<u><u>80,055</u></u>

**Designated Funds**

The Special reserve fund was established to protect the proceeds of a property sale against inflation and to create an income from which a property could be rented. This restriction is now no longer applicable and as such the fund balance is transferred to the General Fund.

The Choir robes, Music and worship and Website development funds were established in 2011 from the proceeds of a gift day. The various projects are continuing for the Choir robes and Website development funds, whereas the Music and worship fund was fully utilised in 2019.

**Restricted Funds**

St Martin's Trustees provide funding towards the cost of staff salaries.

The Angel Tree Charity fund holds donations for said charity that have not yet been utilised. Note, the balance brought forward for this fund was shown as Other Funds. For clarity and transparency, this balance has been transferred from Other Funds into the specific named fund with Other Funds now showing nil balance.

The BDBF Redecoration Fund is money held by the BDBF on St Martin's behalf to be used for redecorating costs. This money was transferred out of the General fund for this purpose.

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**20. EMPLOYEE BENEFIT OBLIGATIONS**

The charity makes contributions to money purchase pension schemes for certain employees. There is no long-term commitment. The total charge for the period was £2,190 (2019: £2,441).

**21. RELATED PARTY DISCLOSURES**

The charity received donations from Trustees of £32,597 (2019: £16,901).

During the year, the charity paid salary of £2,929 (2019: £8,179) to D Blair-Chappell the son of two of the trustees and paid salary of £713 (2019: £2,065) to L Allcock, the daughter of one of the trustees.

During the year, the charity was related to St Martins Centre for Health & Healing a charitable limited company.

During the year, the following income was received from St Martin's Centre for Health and Healing:

	<b>2020</b>	2019
	<b>£</b>	£
Rent	<b>20,160</b>	20,160
Shared overheads	<b>8,390</b>	16,502

At the end of the year £1,722 (2019: £1,287) was due from St Martin's Centre for Health and Healing.

