

HOLY TRINITY

Ashby de la Zouch

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY CHURCH, ASHBY DE LA ZOUC

Financial Statements for the Year Ended 31 December 2020. Receipts and Payments Accounts.

Overall Summary 2020

RECEIPTS	Note	General Fund	Designated Funds	Restricted Funds	Total 2020	Total 2019
Planned Giving	1	£74,938			£74,938	£77,547
Offertories at Services		£1,146			£1,146	£4,210
All Other Giving/Voluntary Receipts	2	£5,228		£10	£5,238	£12,849
Gift Aid Recovered	3	£19,417		£2,934	£22,350	£16,852
Activities for Generating Funds	4	£1,076			£1,076	£8,344
Income from Investments	5	£91			£91	£160
Job Retention Scheme	6	£495		£1,576	£2,071	
Shared expenses	7	£32		£65	£97	
Wedding & Funeral Income	8		£5,290		£5,290	£9,460
CAP Income (Personal Donations)	R1			£8,840	£8,840	£11,021
CAP Income (Other Donations)	R1			£5,203	£5,203	£5,240
Foodbank Income	R2			£57,286	£57,286	£4,977
Hall Income	R3			£13,808	£13,808	£14,996
Total Receipts		£102,424	£5,290	£89,723	£197,437	£165,657

PAYMENTS	Note	General Fund	Designated Funds	Restricted Funds	Total 2020	Total 2019
Parish Contribution	9	£58,350			£58,350	£56,210
Staffing Costs	10	£15,154			£15,154	£14,220
Church Activities	11	£4,094			£4,094	£5,095
Church Admin Expenses	12	£5,999			£5,999	£5,807
Church Building Expenses	13	£10,940			£10,940	£11,114
Charitable Giving	14	£9,179			£9,179	£10,600
Other Church Expenditure	15	£327			£327	£1,726
Wedding & Funeral Expenditure	16		£3,543		£3,543	£5,649
PCC Designated Accounts Expenditure	17		£2,500		£2,500	
PCC Restricted Accounts Expenditure	18			£236	£236	£25
CAP Expenditure (Staffing)	R1			£3,653	£3,653	£11,013
CAP Expenditure (Operations)	R1			£2,466	£2,466	£3,481
Foodbank Expenditure	R2			£8,869	£8,869	£4,798
Hall Expenditure	R3			£10,215	£10,215	£14,082
Total Payments		£104,044	£6,043	£25,439	£135,525	£143,820

OTHER MOVEMENTS	Note	General Fund	Designated Funds	Restricted Funds	Total 2020	Total 2019
Agency Accounts (HTA)	19			-£58	-£58	£58

Net Movement in Year		-£1,620	-£753	£64,226	£61,854	£21,894
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Independent examiner's report to the PCC of Holy Trinity Church, Ashby de la Zouch for the year ended 31 December 2020

Respective responsibilities of trustees and examiner The PCC is responsible for the preparation of the accounts and consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

Signed: S. Boardman - Weston Date: 09/05/2021

Name: SUSAN BOARDMAN - WESTON

Relevant professional qualification(s) or body (if any): Retired Chartered Accountant

Address: St Helen's House, 89 Market Street,
Ashby-de-la-Zouch LE65 1AH

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Notes to the Accounts

General Notes

- A. The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.
- B. The activities of the Church Hall, the CAP Ashby and of Ashby Foodbank have been aggregated with the PCC accounts.
- C. Fixed Assets, consecrated and benefice property, are not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.
- D. The Church Hall and associated land are not included in the accounts as assets since ownership is unclear and there is no available valuation at the time of preparation of this report.
- E. 2019 figures are provided only for comparison with the current year.

Funds

- **Restricted Funds** represent (a) income from trusts or endowments and (b) donations or grants received or money raised for a specific purpose. The funds may only be used for the purpose specified by the donor or when raised.
- The **General Fund** is an Unrestricted Funds and is used for ordinary PCC income & expenditure.
- **Designated Funds** are sums set aside out of the General Fund for specific designated purposes. They can be transferred back to unrestricted funds at any time if the PCC so decides.
- **Endowment Funds** are funds, the capital of which must be maintained. Only income arising from investment of the endowment may be used. No endowment funds existed at 31 December 2019.

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Assets and Liabilities at 31-Dec-2020

Assets

Accounts	Balance Dec-20	Balance Dec-19
Current Accounts	£108,977	£47,236
PCC Deposit Account	£21,471	£21,381
Foodbank Petty Cash	£49	£27
Total Assets	£130,498	£68,644

Net Fund Movements in 2020

HTA Account	Balance Forward	Receipts	Payments	Transfers	Net Change	Carried Forward
General Fund	£8,034	£102,424	£104,044		-£1,620	£6,414
Restricted - PCC						
Church Building	£14,959	£579			£579	£15,538
Childrens Work in Church	£564				£0	£564
Organ Fund	£13,561	£23			£23	£13,584
Soul Cafe	£70				£0	£70
Tiny Tots	£238				£0	£238
The Next Step	-£293				£0	-£293
Flower Fund	£322				£0	£322
Ashby Clothes for Children	£436		£236		-£236	£201
Designated - PCC						
General Reserve	£4,000				£0	£4,000
Wedding & Funeral Net Income	£5,988	£5,290	£3,702		£1,588	£7,576
Photocopier	£2,341		£2,341		-£2,341	£0
Restricted - Other						
CAP Ashby	£5,106	£16,163	£6,119		£10,044	£15,149
CAP Release Groups	£864				£0	£864
CAP Emergency Aid	£100				£0	£100
Church Hall	£5,998	£15,449	£10,215		£5,234	£11,232
Ashby Foodbank	£6,298	£57,509	£8,869		£48,640	£54,938
Agency Accounts (HTA)	£58		£58		-£58	£0
Totals	£68,644	£197,437	£135,583	£0	£61,854	£130,498

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Notes relating to Designated and Restricted Funds

Restricted PCC Funds

Church Building	Income from personal donations, including the gift day, ride & stride and the Christmas Tree Festival. The PCC has agreed that moneys held in this fund is reserved for the internal redecoration of the church.
Children's Work in Church	This has been allocated to support children's work in Church.
Organ Fund	Long Standing fund for donations relating to the Organ.
Soul Café	Fund supporting a monthly gathering for women during term time, including breakfast, discussion, a talk and sung worship.
Tiny Tots	Fund supporting a weekly parent and pre-school group meeting in church.
The Next Step	Grant Funding from Leicester Diocese and Restricted donations. The project has completed, all spend incurred. Negative balance pending reimbursement of some expenses from the Growth Fund which we are still chasing.
Flower Fund	Restricted fund for donations and expenditure relating to church flowers.
Ashby Clothes for Children	Fund to help to provide clothes for people in need.

Designated PCC Funds

Wedding & Funeral Net Income	Net Income from Weddings and Funerals.
Photocopier	Fund to provide a new photocopier should this need arise. The PCC voted to redesignate the use of this fund towards church office equipment in 2020 to facilitate online church.

Restricted - Other

CAP Emergency Aid	A restricted fund that will be used to provide emergency aid to CAP clients. This was set up in response to a request from a donor who donated £100 for this purpose.
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Notes on Receipts

1. Planned Giving

Category	2020	2019
Planned Giving (STO)	£59,602	£59,668
Planned Giving (PGS)	£11,482	£11,129
Planned Giving (Env)	£2,254	£4,810
Planned Giving (xGA)	£1,600	£1,940
	£74,938	£77,547

Regular weekly, monthly or quarterly donations.

"STO" refers to donations direct to the church bank account.

"Env" refers to weekly envelope donations usually in the Sunday collection.

Parish Giving Scheme (PGS) is a diocese sponsored scheme where donations are collected and gift-aid automatically reclaimed.

"xGA" indicates donations received from third party schemes that independently claim gift aid so no GA is reclaimable by Holy Trinity.

2. All Other Giving/Voluntary Receipts

Category	2020	2019
Grants		£700
Donations (Personal)	£2,056	£11,556
Donations (GASDS)	£1	£160
Donations (not GA)	£66	£150
Collections (Other Services)	£100	£207
Organ Fund in memory of John Holt		£75
Bequests	£3,000	£207
Sum Up payments	£5	
	£5,228	£13,056

Split of All Other Giving/Voluntary Receipts by Fund:

Fund	2020	2019
General Fund	£5,228	£6,829
Church Building		£4,885
Flower Fund		£10
Organ Fund		£425
Children's Work in Church		£700
Total	£5,228	£12,849

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3. Gift Aid Recovered

Fund	2020	2019
General Fund	£19,417	£15,561
Building	£579	
Organ	£13	
Flowers		£3
	£20,008	£15,564

Some giving eligible for gift aid was made in 2019 for the Building and Organ fund. This was reclaimed in 2020.

CAP, Foodbank & Hall gift aid reclaims are reported in their respective sections.

4. Activities for Generating Funds

Category	2020	2019
Church Hire - Ashby Concert Band	£894	£2,408
Church Hire - Local Community Use		£366
Other Income	£182	£897
Fundraising Events		£4,673
	£1,076	£8,344

5. Income from Investments

Category	2020	2019
Interest Received	£91	£160

6. Income from Job Retention Scheme

Category	2020	2019
JRS - General Fund	£495	-
JRS - Hall Fund	£1,576	-

Income was retrieved from the Government Job Retention Scheme for furloughed staff in 2020. This was used to offset salaries, which are shown in full in the relevant expense categories.

7. Income from Shared Expenses

Category	2020	2019
Shared Expenses - General Fund	£32	-

Shared expenses were recorded as offsetting church expenses in prior years. This is where expenses are shared with other users of the facilities, such as telephone bills.

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8. Wedding & Funeral Net Income

Category	2020	2019
W&F Fee Income	£5,290	£9,460
W&F Fees to LDBF	-£2,750	-£2,279
W&F Minister Fees	-£109	-£2,455
W&F Minister Expenses	-£332	-£135
W&F Organist Fees	-£150	-£650
W&F Other Costs	-£202	-£130
PCC Authorised payments	-£159	
	£1,747	£3,811

In October 2019, it was agreed to introduce a sound engineer charge which was to be paid to the sound engineer at weddings and funerals. This is included in the “W&F Other Costs”

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Notes on Expenditure

9. Parish Contribution

Category	2020	2019
Parish Contribution	£58,350	£56,210

10. Staffing Costs

Category	2020	2019
Salaries	£12,477	£11,660
HMRC NI & PAYE	£362	£349
Pension Contributions	£2,315	£2,211
	£15,154	£14,220

11. Church Activities

Category	2020	2019
General Church Activities	£1,588	£1,339
Children's & Youth Activities	£219	£374
Outreach Events & Activities (inc Alpha)	£302	£329
Welcome, Hospitality & Gifts	£483	£743
Travel Expenses & Mileage	£534	£1,136
Books, Training & Conferences	£969	£1,173
	£4,094	£5,095

12. Church Admin Expenses

Category	2020	2019
Parish Office & Admin	£1,816	£1,378
Website (Church Insight - PCC)	£1,728	£1,214
Telephone, Internet & TV	£1,491	£1,491
Stationery, Postage & Printing	£172	£779
Photocopier	£496	£641
Bank Charges	£297	£305
	£5,999	£5,807

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13. Church Building Expenses

Category	2020	2019
Church Insurance	£4,533	£4,310
Gas, Water and Electricity	£4,239	£4,156
Repairs and Maintenance	£2,169	£2,355
Church Organ		£292
	£10,940	£11,114

14. Charitable Giving

Category	2020	2019
Church Tithe	£8,950	£10,500
Missionary & Charitable Giving (non-Tithe)	£229	£100
	£9,179	£10,600

Tithe Recipients	2020	2019
Ashby Youth for Christ	£2,500	£2,750
CAP Ashby	£2,500	£2,750
Frizelle - YWAM (Guatemala)	£500	£500
CMS - David and Shelley Stokes	£500	£500
CMS - Mark and Rosalie Balfour	£500	£500
Ashby Street Pastors	£250	£250
Ashby Holiday Bible Club		£100
Hospice Hope, NW Leicestershire	£100	£300
Flame International	£250	£250
The Haven, Ashby		£250
Sea Farers	£250	£250
Evangelical Alliance	£250	£250
Church Pastoral Aid Society (CPAS)	£250	£250
Tear Fund	£250	£250
Children's Society	£250	£250
National Churches Trust	£100	£100
New Wine	£500	£500
Total Tithe Paid	£8,950	£10,000

Offset Tithe Recipients	2020	2019
King's School Kerala (India)	£250	£250
Church Ministry among Jewish People (CMJ)	£250	£250
Total Tithe Paid	£500	£500

Offset Tithe Recipients were sent in 2021 but were part of the PCCs designated tithe for 2020.

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15. Other Church Expenditure

Other Church Expenditure	2020
Church Trip Costs	£325
Other Purchases	£2
Total	£327

16. PCC Designated Accounts Expenditure

PCC Designated Accounts Expenditure	2020
Photocopier	£2,341
Wedding & Funeral Net Income	£159
Total	£2,500

17. PCC Restricted Accounts Expenditure

PCC Restricted Accounts Expenditure	2020
Ashby Clothes for Children	£236
Total	£236

Other Transactions Notes

18. Agency Accounts (HTA)

Agency	Income	Payment	Net	Comments
Royal British Legion - Poppy Appeal		£58	-£58	Remembrance Sunday Collection (2019)
Totals	£0	£58	-£58	

Agency funds are monies for other organisations collected through church activities and passed directly on to the intended organisation.

19. Transfers

There were no transfers between funds in 2020

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R1 CAP Ashby Income & Expenditure

CAP Income (Personal Donations)	2020	2019
CAP Donations (Personal)	£8,320	£9,391
CAP Monthly Giving (xGA)	£520	£1,630
CAP Gift Aid Reclaimed	£2,120	£1,289
	£10,960	£12,310

CAP Income (Other Donations)	2020	2019
CAP Church Donations	£3,928	£4,574
CAP Other Donations	£600	£146
CAP Grants	£150	£480
CAP Fund Raising		£41
Acts 435 Income	£525	
	£5,203	£5,240

Total CAP Income	£16,163	£17,550
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CAP Expenditure (Staffing)	2020	2019
CAP Staffing Costs	£3,608	£10,776
CAP Staff Expenses	£45	£237
	£3,653	£11,013

CAP Expenditure (Operations)	2020	2019
CAP HQ Charge	£1,200	£2,400
CAP HQ Release Groups	£480	£480
CAP Office & Admin Costs	£261	£576
CAP Events & Activities		£25
Acts 435 Expenditure	£525	
	£2,466	£3,481

Total CAP Expenditure	£6,119	£14,494
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Net Movement in Year	£10,044	£3,056
CAP Funds Balance 01-Jan	£6,070	£3,014
CAP Funds Balance 31-Dec	£16,114	£6,070

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Restricted Accounts Details (continued)

R2 Foodbank Income & Expenditure

Foodbank Income	2020	2019
Trussell Trust / Tesco Top-Up	£1,205	£1,633
Foodbank Donations (Churches)	£1,970	£87
Foodbank Donations (Personal)	£11,437	£910
Foodbank Donations (Others)	£21,326	£2,310
Foodbank Donations (GASDS)		£20
Foodbank Gift Aid Reclaimed	£223	£16
Foodbank Grants	£19,287	
Foodbank Fundraising	£2,062	
Foodbank Income Total	£57,509	£4,977

Foodbank Expenditure	2020	2019
Trussell Trust Franchise Fee	£360	£360
Foodbank Staff & Volunteer Expenses	£220	£226
Premises Costs	£4,099	£2,520
Foodbank Expenditure	£2,079	£1,199
Foodbank Church Insight	£124	£233
Foodbank Expenditure - Petty Cash	£1,987	£260
Foodbank Expenditure Total	£8,869	£4,798

Net Movement in Year	£48,640	£179
Foodbank Funds Balance 01-Jan	£6,298	£6,119
Foodbank Funds Balance 31-Dec	£54,938	£6,298

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Restricted Accounts Details (continued)

R3 Hall Income & Expenditure

Hall Income	2020	2019
Hall Hire - Regular Users	£13,733	£14,745
Hall Hire - Miscellaneous	£75	£251
Hall Grants		
Job Retention Scheme	£1,576	
Shared Costs	£65	
Hall Income Total	£15,449	£14,996

Hall Expenditure	2020	2019
Hall Staff Costs	£6,552	£6,637
Hall Electric, Gas & Water	£1,475	£3,340
Hall Building Maintenance	£490	£2,394
Hall Insurance	£949	£933
Hall Operating Costs	£749	£779
Hall Expenditure Total	£10,215	£14,082

Net Movement in Year	£5,234	£913
Hall Fund Balance 01-Jan	£5,998	£5,085
Hall Fund Balance 31-Dec	£11,232	£5,998

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Notes to the Independent Examiner

1. All 2020 transactions are downloaded from the Bank online systems and coded for internal account and category. Some transactions are split to allocate income or expenditure for different purposes – typically deposits for the Weekly cash sheets are the main causes of splitting transactions.
2. There are four bank accounts and one deposit savings account (table below).
3. This document includes draft text for an independent examiners report that I've sourced from the [charity commission web-site](#) for an "*Independent examiner's report template for Receipts & Payments accounts*". If this is not appropriate, I can insert an appropriate alternative page into the final form of the report.
4. Any questions, please contact Paula Holbrook, treasurer@trinityashby.net.
5. Additional evidence provided:
 - A. Bank Statements
 - B. Transactions working file – contains all PCC, CAP, Hall and Foodbank records.
 - C. Table of Invoices raised in 2019.
 - D. Weekly cash sheet records (file).

Bank Account	Bank Sort Code	Bank Account Number
CCLA Deposit		6191114991D
PCC	30-92-15	00773716
CAP	30-92-15	15053560
Foodbank	30-92-15	16991360
Hall	30-92-15	17587368