

**THE PCC OF THE ECCLESIASTICAL
PARISH OF LINTHORPE,
MIDDLESBROUGH**

**ANNUAL REPORT AND STATEMENT OF
FINANCIAL ACTIVITIES OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2020**

CHARITY REGISTRATION No: 1131212

ST BARNABAS PAROCHIAL CHURCH COUNCIL

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LEGAL AND ADMINISTRATIVE INFORMATION

PAROCHIAL NAME The Parochial Church Council of the Ecclesiastical Parish of Linthorpe, Middlesbrough.

WORKING NAME St Barnabas Parochial Church Council

CORRESPONDENCE ADDRESS Church Office
St Barnabas Church Hall
1a St Barnabas Road
Linthorpe
Middlesbrough
Cleveland
TS5 6JR
01642 812622

PCC MEMBERS OF THE CHURCH

Clergy Revd Dr David Goodhew
Revd Lindsey Goodhew
Revd Mark Walley

Church Wardens Graeme Malyon (retired November 2020)
Melanie Downs
Tony Hutchings (from November 2020)

Diocesan Synod

Retires 2021 Neill Burgess

Deanery Synod

Retire 2023 Barbara Edwards (secretary), Kate Morris,
Alistair Bolton, Allison Ward

Elected Members

During the year, the following served as members of the PCC:

Retired Nov 2020 Ann Watson, Jonathan Shippey, Kimberley Hunt

Retire 2021 Sue Bell, Ewan Steele, Ruth Ritchie

Retire 2022 Paul Bury, Penny Whiteway, Stuart Gunn

Retire 2023 Malcolm McGregor, Gail Roberts,
Lubna Simon (elected November 2020)

CHARITY NUMBER 1131212

OBJECTS Promoting in the ecclesiastical parish the whole mission of the Church.

LEGAL AND ADMINISTRATIVE INFORMATION (continued)

PRIMARY BANKERS	HSBC Bank plc 60 Albert Road Middlesbrough Cleveland TS1 1SR	Nationwide Building Society PO Box 3 5-11 St Georges Street Douglas Isle of Man IM99 1AS
INDEPENDENT EXAMINER	J Irvinesmith FCIE Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF	
BACKGROUND	<p>The responsibilities and duties of Parochial Church Councils are set out in the Parochial Church Councils (Powers) Measure 1956.</p> <p>The PCC of St Barnabas Church Linthorpe, has responsibility, with the incumbent, Revd Dr David Goodhew, for the mission, worship, and pastoral ministry of the Church of England in the ecclesiastical parish of Linthorpe in the Diocese of York.</p> <p>In addition it has maintenance responsibilities for the church building, the church hall and car park complex on St Barnabas Road, Linthorpe, Middlesbrough and for the house at 23 Linden Grove, Linthorpe.</p>	
COMMITTEES	The PCC operates through the Church Leadership Team and a number of sub-committees consisting of PCC members and others co-opted from members of the church, as follows:	
CHURCH LEADERSHIP TEAM	Oversees the day to day running and the strategic direction of the ministry of the Church.	
STANDING COMMITTEE	This is the only committee required by law. It has power to transact any urgent business of the PCC between its meetings.	
FINANCE COMMITTEE	Oversees the general financial dimension of the work of St Barnabas. It meets once or twice a year, in particular to review the monitoring of income and expenditure and to formulate a budget for the next year.	
FACILITIES MANAGEMENT COMMITTEE	Attends to matters relating to church buildings and fabric, the church house, audio-visual equipment and lettings.	
MISSION COMMITTEE	Keeps the church members informed of the needs of the charities and projects we support and recommends to the PCC the amounts we donate to these.	

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

This report on the financial statements of the PCC for the year ended 31 December 2019, which are set out on the following pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.144 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 145 of the Charities Act 2011 does not apply. It is my responsibility to issue this report on those financial statements accounts in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5) (b) of the Act and to be found in the Church Guidance, 2006 edition, issued from the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as 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 matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, and the Regulations have not been met; or

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

J Irvinesmith FCIE
Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF



Dated: 18th October 2021

REVIEW OF THE YEAR ENDED 31 DECEMBER 2020**Vicar's Report**

The life and activities of St Barnabas Church in 2020 were naturally shaped by the Covid 19 pandemic. The church was closed from late March and services were streamed initially from people's homes, but then from the church building when regulations allowed. The Wednesday Communion service resumed in July, with Sunday services starting back in August. A hybrid model continued with Sunday services streamed on YouTube with people worshipping in the building. In November services were again streamed from the building without in person congregations, though the building was open for private prayer.

A full programme of Christmas services was held, online and in person with restricted numbers. An online Alpha course was held in October. The church took part in Feast of Fun, with delivery of food and activities to families in August and during the Christmas holidays.

Hazel Murray continued as part-time student worker at Teesside University. In May 2020 it was decided to employ a Worship Leader, to lead the sung worship at 11.15am and 6.30pm and support the team at 9.30am. Seb Rab was appointed started in post on 1st September. In October 2020 it was decided to employ a part time media worker, to provide technical support for the increasing online nature of the church. Phil Hale was appointed and took up his post in December.

The Immeasurably More process of looking to the future had been planned for 2020 with a day for the whole church on 28th March, leading towards the formation of a Mission Action. While the planned day for Immeasurably More was the first casualty of lockdown, the consultation process was resumed by Zoom and on paper in June 2020. The PCC met to review the comments and reflections of the congregation and the Mission Action Plan was approved by the PCC in September 2020.

The Mission Action Plan identified 4 key values. We seek to be Bible based, Christ centred, transformational and servant-hearted. Five priority areas for the next 3-5 years were identified: worship, those under 25 years of age, compassion for our community, outreach and nurture of the whole church family.

Financial Report**i. Unrestricted Funds**

Our unrestricted funds (excluding designated funds) showed a decrease in the year from a balance of £91,441 at the year start to a balance of £79,670 at the year end. This compares with a reserves target of £45,000, which represents 10 weeks' expenditure. It should be noted that the regular giving increased by 5%, even though for most of the year there were no weekly collections in the services.

The COVID-19 pandemic resulted in some unplanned expenditure, but also meant that expenditure on the buildings was lower than usual. Two new members of staff joined towards the end of the year.

ii. Designated Funds

The Development Fund (money from the sale of 64 Queen's Rd) now stands at £41,570, after a small final payment for the north aisle roof repairs.

The Future Staffing fund was created to build up reserves to pay for new staff members when they are appointed. It currently stands at £20,114 and now that two new staff members have been appointed it will be used over the next two years.

iii. Restricted Funds

Income for the Jackie Eye Clinic in Ghana was £7,562 received in the form of donations, money raised at the online Craft Aid event and from the sale of cards. The start-of-year balance was £9,564, which meant that we were able to send £13,400 to the clinic, and also pay £610 to ship donated medical equipment to Jackie.

REVIEW OF THE YEAR ENDED 31 DECEMBER 2020 (CONT.)

Financial Report (continued)

£2,025 was given to the fund to support blind children in Ghana. The start-of-year balance was £3,056, which meant that we were able to send £5,000 to Ghana.

£108 was sent to Crosslinks from money raised at a coffee morning to support the Robinsons in Thailand.

£1,160 was used to help local people in need, notably with debt problems, from donations to the Acts435 project.

The organ maintenance fund stands at £12,923 and this is available for the ongoing maintenance of the refurbished organ. £793 was spent this year.

£16 was received from the sale of hand-made cards to be sent to the Bible Society for work in China.

Another £25 was received for work in SE Asia from the 2019 shared Christmas card and a donation.

iv. Reserves Policy

See Note 15 on Page 19.

Trustees Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

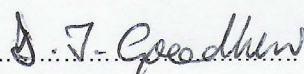
- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

2020 and the impact of COVID-19 (Status mid-October 2021)

There were no Sunday services in church between mid-March and the beginning of September 2020. During this time no income was received from service offerings and very little via envelopes – although some of this has since been given in other ways. In addition, no income was received from the renting of the church and hall. Fortunately a large proportion of giving is done by standing order and that proportion has increased further, with many people changing to this method. Even with the income from service offerings and envelopes falling from £32,000 in 2019 to under £12,000 in 2020, the overall regular giving increased by 5%. This trend continued into 2021 and has more than compensated for the loss of rental income. There was less expenditure on the buildings than planned, but additional expenditure is taking place in 2021 to catch up on the building work. The streaming of services, begun during the pandemic, will continue into the future, and there has been additional expenditure to enhance the way this is done.

Signed on behalf of the Trustees...



Revd Dr David Goodhew,
Vicar and PCC Chairman

Date: 14th October 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020


	<u>Notes</u>	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Year ended 31/12</u> <u>2020</u>	<u>2019</u>
<u>INCOME & ENDOWMENTS FROM :</u>		£	£	£	£	£
Donations & Legacies	3a	207,689	0	11,921	219,611	256,650
Other Trading Activities	3b	11,194	0	765	11,959	28,762
Income from Investments	3c	202	0	0	202	435
Income from Charitable Activities	3d	1,858	0	0	1,858	22,200
Other Income	3e	8,276	0	0	8,276	5,287
TOTAL INCOME		229,219	0	12,686	241,905	313,334
<u>EXPENDITURE ON :</u>						
Raising Funds	4a	0	0	0	0	162
Charitable Activities	4b	242,976	337	21,185	264,498	308,583
TOTAL EXPENDITURE		242,976	337	21,185	264,498	308,745
Net income/(expenditure)		-13,757	-337	-8,499	-22,592	4,590
Add transfers between funds		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
Net movement in funds		-13,757	-337	-8,499	-22,592	4,590
<u>Reconciliation of Funds</u>						
Funds at 1st January 2020		886,174	61,501	26,025	973,700	969,111
TOTAL FUNDS CARRIED FORWARD at 31st December 2020		872,417	61,165	17,526	951,108	973,700

BALANCE SHEET AS AT 31 DECEMBER 2020

	<u>Notes</u>	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>2020</u> £	<u>2019</u> £
<u>FIXED ASSETS</u>					
Tangible assets	2	792,465	0	792,465	794,733
<u>CURRENT ASSETS</u>					
Debtors	8	21,451	88	21,539	7,421
Cash at bank and in hand	7	125,193	17,438	142,632	178,549
		146,645	17,526	164,171	185,970
<u>CREDITORS</u> : amounts falling due within one year	9	5,528	0	5,528	7,003
<u>NET CURRENT ASSETS</u>		141,117	17,526	158,643	178,967
<u>NET ASSETS</u>		933,582	17,526	951,108	973,700
<u>FUNDS</u>					
Restricted funds	6	0	17,526	17,526	26,025
Unrestricted funds		79,952	0	79,952	91,441
Designated funds	5	61,165	0	61,165	61,501
Fixed Assets	2	792,465	0	792,465	794,733
<u>TOTAL FUNDS</u>		933,582	17,526	951,108	973,700

2020 accounts were....

Approved by the Trustees on the 14th October 2021 and

Signed on behalf of the Trustees.....  Revd Dr David Goodhew
Vicar and PCC Chairman

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20**1. ACCOUNTING POLICIES**

The financial statements of the PCC have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown 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 gatherings of church members.

FUNDS

Restricted Funds represent (a) income from trusts or endowments which may be extended only on those restricted objects provided in the terms of the trust or the 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.

Designated funds are unrestricted funds set aside for specific purposes by the PCC.

Income and Endowments

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate are received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The diocesan quota or parish share is accounted for when due. Amounts received specifically for Mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and Beneficed property is excluded from the accounts by s.10(2) of the Charities Act 2011. No Value is placed on movable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Equipment used within the church premises is depreciated on a straight line basis over 10 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments are valued at market value at 31st December.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Basis of preparation:

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 2011 and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015) issued in July 2014.

Measurement of debtors and creditors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. The PCC has creditors which are measured at settlement amounts less any trade discounts.

2. TANGIBLE FIXED ASSETS

		Freehold Property £	Furniture £	Fixtures & Fittings £	Equipment	Total £
EQUIPMENT						
Cost	1st January 2020	756,587	38,132	84,038	0	878,757
Additions /subtractions		0	0	0	3,783	3,783
Cost at	31st December 2020	<u>756,587</u>	<u>38,132</u>	<u>84,038</u>	<u>3,783</u>	<u>882,540</u>
Depreciation	1st January 2020	0	28,548	55,476	0.00	84,024
Charge		0	1,375	4,676	0.00	6,052
Depreciation at	31st December 2020	<u>0</u>	<u>29,924</u>	<u>60,152</u>	<u>0</u>	<u>90,076</u>
Net Book Value	31st December 2020	<u>756,587</u>	<u>8,209</u>	<u>23,886</u>	<u>3,783</u>	<u>792,465</u>
	31st December 2019	756,587	9,584	28,562	0	794,733

The annual commitments under non-cancelling operating leases and capital commitments are as

31st December 2019 : £1,320 for photocopier lease from Digital Office Solutions.

31st December 2020 : £1,320 for photocopier lease from Digital Office Solutions.

Notes :

(1) Freehold property at 1st January 2020 consisted of

- (a) House at 23 Linden Grove, valued at cost (£6,587).
- (b) Church hall and all land shown edged red and green on the title plans, valued recently at open market value by Andrew Argyle MA FRICS at £750,000.

(2) Depreciation is applied annually to all furniture, fixtures and fittings at 10% from the first year of their full use for 10 years.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**INCOME & ENDOWMENTS****3a. DONATIONS & LEGACIES**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2020</u>	<u>2019</u>
	£	£	£	£	£
Collections (not gift aided)	4,538	0	0	4,538	13,889
Gift aided donations	135,926	0	3,290	139,216	122,158
Tax received from Gift Aid	32,704	0	876	33,580	31,576
Other donations	31,299	0	7,714	39,013	57,273
Grants	3,222	0	41	3,263	2,937
Legacies	0	0	0	0	28,817
	<u>207,689</u>	<u>0</u>	<u>11,921</u>	<u>219,611</u>	<u>256,650</u>

3b. OTHER TRADING ACTIVITIES

Hall and church lettings	11,124	0	0	11,124	23,348
Sales of materials and services	70	0	0	70	1,085
Craft aid (Jachie)	0	0	657	657	4,238
Plant stall (Jachie)	0	0	0	0	0
Coffee mornings for Robinsons	0	0	108	108	91
Sponsored toddler	0	0	0	0	0
	<u>11,194</u>	<u>0</u>	<u>765</u>	<u>11,959</u>	<u>28,762</u>

3c. INCOME FROM INVESTMENTS

Bank interest	202	0	0	202	435
	<u>202</u>	<u>0</u>	<u>0</u>	<u>202</u>	<u>435</u>

3d. INCOME FROM CHARITABLE ACTIVITIES

Coffee and tea	66	0	0	66	272
Bookstall	10	0	0	10	414
PCC fees for special services	898	0	0	898	2,059
Events	650	0	0	650	18,420
Mini Praise / Toddlers	210	0	0	210	826
Other outreach	0	0	0	0	10
Barneys Band	0	0	0	0	189
Church history	24	0	0	24	10
	<u>1,858</u>	<u>0</u>	<u>0</u>	<u>1,858</u>	<u>22,200</u>

3e. OTHER INCOME

Insurance claims	0	0	0	0	2,620
Diocese reimbursement for Student Worker	8,268	0	0	8,268	2,667
Miscellaneous	8	0	0	8	0
	<u>8,276</u>	<u>0</u>	<u>0</u>	<u>8,276</u>	<u>5,287</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**EXPENDITURE**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2020</u>	<u>2019</u>
	£	£	£	£	£
4a. RAISING FUNDS					
Craft aid	0	0	0	0	162
	0	0	0	0	162

4b. CHARITABLE ACTIVITIES**4.1b Grants to Other Bodies**

Acts 435	0	0	1,160	1,160	2,080
Angel Tree Project	100	0	0	100	100
Bible Society	400	0	0	400	400
Big Kids	700	0	0	700	700
Blind children (Ghana)	0	0	5,000	5,000	400
Boro Angels	500	0	0	500	500
Christian Aid	250	0	0	250	250
Crosslinks (Robinsons) / Place of Grace	6,000	0	108	6,108	5,091
CPAS/holiday camps	0	0	0	0	0
Evaluate	0	0	0	0	0
Father Terry's Coffee Van	0	0	0	0	0
Internship Support	250	0	0	250	750
Jachie Eye Clinic	4,600	0	14,100	18,700	3,630
Mescos	2,500	0	0	2,500	2,500
Middlesbrough Foodbank	200	0	0	200	0
Open Door	800	0	0	800	800
Prison Fellowship (Holme House)	0	0	0	0	0
Interserve (SE Asia)	2,500	0	25	2,525	2,215
Safe Families for Children	0	0	0	0	200
Sowing Seeds	400	0	0	400	400
St Cuthbert's Marton	500	0	0	500	0
Tear Fund	3,600	0	0	3,600	400
Teesside Hospice	250	0	0	250	3,246
Together Middlesbrough & Cleveland	800	0	0	800	500
Tog M'bro & C'land Feast of Fun (repay)	1,193	0	0	1,193	0
Institutional Grants subtotal	25,543	0	20,393	45,936	24,163

Note : It is current PCC policy that our Kingdom Mission giving, represented by the unrestricted items above, is 10% of unrestricted giving (including legacies and tax reclaimed) in the previous year.

4.2b Diocesan quota	122,400	0	0	122,400	120,000
4.2c Affiliations					
Evangelical Alliance	250	0	0	250	250
Fusion	563	0	0	563	0
Affiliations subtotal	813	0	0	813	250

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**EXPENDITURE (CONT.)**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2020</u>	<u>2019</u>
	£	£	£	£	£
<u>4b. CHARITABLE ACTIVITIES (CONT.)</u>					
<u>4.3b Maintenance of Buildings and Grounds</u>					
Church maintenance	7,161	337	0	7,498	42,472
Hall upkeep	2,379	0	0	2,379	6,988
New furniture and equipment	0	0	0	0	1,256
Church and hall insurance	6,275	0	0	6,275	6,298
Vicarage costs	329	0	0	329	1,665
Linden Grove upkeep	1,041	0	0	1,041	1,084
Other maintenance costs	2,174	0	0	2,174	2,523
Building improvement projects	0	0	0	0	0
COVID precautions	568	0	0	568	0
Depreciation	6,052	0	0	6,052	11,066
Buildings subtotal	25,979	337	0	26,315	73,353
<u>4.4b Utilities Costs</u>					
Gas	9,516	0	0	9,516	10,690
Electricity	6,417	0	0	6,417	8,399
Water	1,050	0	0	1,050	1,537
Utilities subtotal	16,983	0	0	16,983	20,626
<u>4.5b Personnel Costs</u>					
Worship Leader	6,667	0	0	6,667	0
Media Worker	430	0	0	430	0
Student Worker	8,268	0	0	8,268	2,667
Church Administrator	7,274	0	0	7,274	7,226
Hall Cleaner	3,930	0	0	3,930	3,755
NI Contributions	0	0	0	0	0
Pension contributions	47	0	0	47	1
Staff and lay expenses	1,100	0	0	1,100	1,856
Gap year workers	1,500	0	0	1,500	3,000
Advertising / interviewing	255	0	0	255	0
Other staff costs	399	0	0	399	1,160
Personnel costs subtotal	29,869	0	0	29,869	19,665

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**EXPENDITURE (CONT.)**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2020</u>	<u>2019</u>
	£	£	£	£	£
4b. CHARITABLE ACTIVITIES (CONT.)					
4.6b Activities costs					
Youth General	637	0	0	637	796
Toddler Group	0	0	0	0	1,881
Flowers	455	0	0	455	1,820
Music and licenses	1,719	0	0	1,719	1,340
Sound & video equipment	1,017	0	0	1,017	499
Organ and piano maintenance	261	0	793	1,054	1,345
Bookstall	0	0	0	0	127
Catering	172	0	0	172	947
Events	955	0	0	955	19,133
Discipleship courses	0	0	0	0	0
Other activities	759	0	0	759	3,358
Activities subtotal	5,976	0	793	6,768	31,247
4.7b Outreach costs					
Outreach courses	166	0	0	166	1,455
Equipping	0	0	0	0	0
Website	908	0	0	908	506
Welcome Break	0	0	0	0	291
Vicar's Discretionary Fund	0	0	0	0	383
Children/families (inc F.Fridays&F.of Fun)	9,870	0	0	9,870	9,941
Outreach to students	200	0	0	200	423
Asylum Seekers	0	0	0	0	1,343
Other outreach	105	0	0	105	294
Outreach subtotal	11,250	0	0	11,250	14,637
4.8b Administration Costs					
Office supplies	568	0	0	568	271
Office Phone	164	0	0	164	211
Office Computer	0	0	0	0	376
Office Copier	1,856	0	0	1,856	2,211
Office systems	557	0	0	557	569
Administration subtotal	3,145	0	0	3,145	3,639
4.9b. Governance Costs					
Independent Examiner's fees	1,020	0	0	1,020	1,005
Other fees/charges	0	0	0	0	0
Governance costs subtotal	1,020	0	0	1,020	1,005
CHARITABLE ACTIVITIES TOTAL	242,976	337	21,185	264,498	308,584

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)

5a. DESIGNATED FUNDS	At 1/1/20	Incoming	Outgoing	Transfers	At 31/12/20
Current year	£	£	£	£	£
Toddlers	-519	0	0	0	-519
Development	41,907	0	337	0	41,570
Future Staffing	20,114	0	0	0	20,114
TOTAL	61,501	0	337	0	61,165

Previous year	At 1/1/19	Incoming	Outgoing	Transfers	At 31/12/19
Toddlers	536	826	1,881	0	-519
Development	81,399	0	39,492	0	41,907
Future Staffing	19,671	443	0	0	20,114
TOTAL	101,606	1,269	41,373	0	61,501

5b. DESCRIPTIONS OF DESIGNATED FUNDS

Toddlers - Mother and Toddler group transactions.

Development - Fund set up for future development using net proceeds from the sale of 64 Queens Road.

Future Staffing - Fund created to build up a reserve available for employment of new staff

6a. RESTRICTED FUNDS	At 1/1/20	Incoming	Outgoing	Transfers	At 31/12/20
Current year	£	£	£	£	£
Jachie	9,564	7,562	14,100	0	3,027
Blind children in Ghana	3,056	2,025	5,000	0	81
Tear Fund	0	0	0	0	0
Robinsons	44	108	108	0	44
Church holidays	528	0	0	0	528
Ayresome Youth Worker	141	0	0	0	141
Acts435	0	1,700	1,160	0	540
Organ maintenance	12,466	1,250	793	0	12,923
Assistant Minister	0	0	0	0	0
Bible Society (China)	122	16	0	0	138
Interserve (SE Asia)	100	25	25	0	100
Vicar's Discretionary Fund	4	0	0	0	4
Total restricted funds	26,025	12,686	21,185	0	17,526

Previous year	At 1/1/19	Incoming	Outgoing	Transfers	At 31/12/19
Jachie	63	9,693	192	0	9,564
Blind children in Ghana	1,339	2,118	400	0	3,056
Tear Fund	0	246	246	0	0
Robinsons	44	91	91	0	44
Church holidays	28	500	0	0	528
Ayresome Youth Worker	141	0	0	0	141
Acts435	180	1,900	2,080	0	0
Organ maintenance	11,053	2,360	947	0	12,466
Assistant Minister	0	0	0	0	0
Bible Society (China)	290	132	300	0	122
Interserve (SE Asia)	100	215	215	0	100
Vicar's Discretionary Fund	4	0	0	0	4
Total restricted funds	13,242	17,255	4,472	0	26,025

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**6b. DESCRIPTIONS OF RESTRICTED FUNDS**

Jachie - Donations and funds raised for the Jachie Eye Clinic in Ghana.

Blind children - Donations to support specific blind children in Ghana.

Tear Fund - Donations for the 'Tear Fund' national charity.

Robinsons - Funds raised to support the Robinsons in Thailand.

Church holidays - Donations to assist church members who cannot afford the cost of a church holiday.

Ayresome Youth Worker - Fund for evangelism relating to children living in Ayresome.

Acts435 - Internet scheme to help the local poor.

Organ maintenance - Donations for organ maintenance and restoration.

Assistant Minister - Donations and grants to pay for an Assistant Minister.

Bible Society (China) - Funds raised by selling hand-made cards for the Bible Society to use in China

Interserve (SE Asia) - Donation to support work in SE Asia.

Vicar's Discretionary Fund - Grant for discretionary financial support from the vicar.

7. CASH AT BANK AND IN HAND

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>31/12/20 Total</u> £	<u>31/12/19 Total</u> £
Cash at year end	84	0	84	22
HSBC Community Account	18,841	0	18,841	15,703
HSBC Business Money Manager Account	55,086	17,438	72,525	111,744
Nationwide Building Society Account	51,181	0	51,181	51,080
	<u>125,193</u>	<u>17,438</u>	<u>142,632</u>	<u>178,549</u>

8. DEBTORS

Prepayments	0	0	0	1,903
Other debtors	21,451	88	21,539	5,518
	<u>21,451</u>	<u>88</u>	<u>21,539</u>	<u>7,421</u>

9. CREDITORS

Accruals	2,720	0	2,720	1,005
Other creditors	2,808	0	2,808	5,998
	<u>5,528</u>	<u>0</u>	<u>5,528</u>	<u>7,003</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**Current year**

Fund balances at 31/12/20 are represented by :	<u>Unrestricted</u> £	<u>Designated</u> £	<u>Restricted</u> £	<u>Property</u> £	<u>Total</u> £
Tangible fixed assets	35,878	0	0	756,587	792,465
Current assets	85,480	61,165	17,526	0	164,171
Creditors : amount falling due within one year	5,528	0	0	0	5,528
Net assets	<u>115,830</u>	<u>61,165</u>	<u>17,526</u>	<u>756,587</u>	<u>951,108</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONT.)**

Previous year	<u>Unrestricted</u> £	<u>Designated</u> £	<u>Restricted</u> £	<u>Property</u> £	<u>Total</u> £
Tangible fixed assets	38,146	0	0	756,587	794,733
Current assets	98,229	61,501	26,240	0	185,970
Creditors : amount falling due within one year	6,788	0	215	0	7,003
Net assets	<u>129,587</u>	<u>61,501</u>	<u>26,025</u>	<u>756,587</u>	<u>973,700</u>

11. FUNDS RECEIVED AS AGENT

Description	Related Party?	<u>Amount Received</u>		<u>Amount Paid Out</u>		<u>Balance Held at Period End</u>	
		This Year £	Last Year £	This Year £	Last Year £	This Year £	Last Year £
Wedding/funeral fees to York Diocese	N	2,703	2,174	2,703	2,174	0	0
Wedding/funeral fees for verger/organist	N	496	750	496	750	0	0
Funeral donations for specified charity	N	83	843	83	843	0	0
Gift received to pass on to specified charity	N	3,520	1,000	3,520	1,000	0	0
YDBF money to cover Student Worker pay	N	8,268	2,667	8,268	2,667	0	0
Total		<u>15,070</u>	<u>7,434</u>	<u>15,070</u>	<u>7,434</u>	<u>0</u>	<u>0</u>

12. STAFF COSTS AND NUMBERS

	<u>31/12/20</u> £	<u>31/12/19</u> £
Gross Wages and Salaries	26,569	13,669
Employer NI Contributions	513	0
Employer NI Relief	-513	0
Employer pension contributions	22	0
Employer life cover	25	0
	<u>26,616</u>	<u>13,669</u>

Employees were engaged in each of the following activities:

	<u>31/12/20</u> TOTAL	<u>31/12/19</u> TOTAL
Administrator	1	1
Hall cleaning	1	1
Worship Leader	1	
Media Worker	1	
Student Worker	1	1
	<u>5</u>	<u>3</u>

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system. There were no payments made to key management personnel for their services.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**13. TRUSTEES AND OTHER RELATED PARTIES**

	<u>31/12/20</u>	<u>31/12/19</u>
No. of Trustees who were paid expenses	2	3
Total amount paid	£ <u>1,100</u>	<u>1,782</u>

Revd Dr David Goodhew and Revd Lindsey Goodhew received expenses.

The York Diocese is the administrative unit to which St Barnabas belongs. The PCC agreed to make a freewill offer to the York Diocesan Board of Finance of £10,200/month. Dr N Burgess, one of the St Barnabas trustees, is also trustee of the YDBF. As part of the Church of England parish system, York Diocese provides members of staff and other support for the parishes.

A Bolton is trustee of Big Kids; The PCC have a Service Level Agreement at £600/month in place with Big Kids, under which they organize events for children and families. The PCC also made a £700 donation to Big Kids.

Revd L Goodhew is trustee of Together Middlesbrough and Cleveland; they provided grants totalling £2722 to enable the church to run Feast of Fun, an initiative to relieve holiday hunger, where food and activities are distributed to families, particularly vulnerable families. At the end of the year £1193 remained unspent, and this will be returned to TMC. The PCC made a donation of £800 to TMC for core funding.

A donation of £2000 was received from the Lyndhurst Trust, of whom Revd L Goodhew is a trustee. This was specified to be for work with asylum seekers and students.

14. RISK ASSESSMENT

The major risks to which the PCC is exposed have been reviewed and systems established to manage those risks. Risks are managed by the PCC and its sub committees, drawing on the expertise of other church members in such areas as building maintenance, health and safety and legal matters. The PCC has a policy on child protection, requiring all those involved in work with children to have DBS checks. Advice and further specialist expertise can be obtained from the diocese as required.

15. RESERVES POLICY

The reserves policy agreed in Dec. 2015 that at least 10 weeks' expenditure is needed for cash flow and contingency purposes remains unchanged. This is based on the church's size, the level of financial commitments, and the volatility in income and expenditure experienced in recent years. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**17. PENSION SCHEME**

St Barnabas church participates in the Pension Builder Scheme section of Church Workers Pension Fund for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Bonuses may also be declared, depending upon the investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2020: £21.51)

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2016. A valuation as at 31 December 2019 was under way as at 31 December 2020.

For the Pension Builder Classic section, the valuation revealed a deficit of £14.2m on the ongoing assumptions used. At the most recent annual review, the Board chose not to grant a discretionary bonus, which will have acted to improve the funding position. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £1.8m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, St Barnabas Church could become responsible for paying a share of that employer's pension liabilities.