

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF CHRIST CHURCH, BRUNSWICK**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2021**

Registered Charity No.1131529

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, BRUNSWICK

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Report of the trustees (or the "PCC") for the year ended 31 December 2021

The PCC present their annual report and financial statements of the charity for the year ended 31 December 2021. 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 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 published (FRS 102) (effective 1 January 2019).

Objectives and activities

The object of the charity is to 'promote in the ecclesiastical parish the whole mission of the Church'.

The charity provides services and activities within the context of a Church of England Parish Church. Through these, its members seek to live the "life in all its fullness" in which Christ invites us all to participate. This is reflected in the Church's diverse congregation and activities - a congregation which embraces young and old (and all in between) and people from many different ethnic and national backgrounds; and a wide range of activities, which seek to enhance the spiritual, physical and social well-being of all those living in our community.

The PCC confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through:

- the provision of Church services, prayer meetings, fellowship groups and pastoral care for the benefit of members of the congregation and the parish;
- the financial support and management of a weekday Positive Steps Project held in the Church building, which offers services and activities to members of the community. All benefit the community in which the Church is located;
- the hiring out of rooms within the Church building at a less than commercial rate to community groups who provide activities that accord with the charity's aim of enhancing the spiritual, physical, mental and social well-being of those who attend e.g exercise classes, youth clubs, toddlers, over 50's and women's groups, community café, Chinese Church;
- the loan of a minibus to local community groups for the benefit of the community at a less than commercial rate; and
- the management of a shared community house, rooms in which are available for rent to congregation members, local Christians and a local community project at a less than commercial rate.

A review of our achievements and performance: How our activities delivered public benefit

The main achievements during the year were:

- 64 parishioners on the electoral roll. Whilst the pandemic significantly affected numbers attending any services that were allowed to take place, the highest congregation attendance at a Sunday Morning Service Attendance in person was 65 adults and 26 children. The service was offered via Zoom every week and between 15 and 20 screens also "attended"

each service. Sunday school was offered either via Zoom on Sunday afternoons or in person as part of the Sunday morning services, as permitted. Due to the pandemic, there weren't many evening Services. A local prayer walk and a Carol service did take place. Members of the Church congregation ran an 'Experience Christmas' morning for sixty Year 2 children from the local primary school, at which they learned the Christmas story.

- The pandemic and associated lockdowns also impacted the weekday mission of the church, but its community project, Positive Steps, continued to provide services and activities for local people throughout the year, initially connecting with people online as it had in 2020, but then in person as restrictions allowed. The Brunswick Beestro continued to provide free food four days a week, either to take away or eat in, as restrictions allowed. A community Christmas takeaway meal was provided and Christmas hampers were delivered to local families. The Women's Group, Parent and Toddler Group, Over 50s Group and Bookclub all met regularly and new activities, such as conversational English, zumba and yoga, were introduced later in the year. Weekly advice and guidance drop in sessions continued either over the telephone or face to face with referrals being made to foodbanks, charities and other organisations or people being signposted to relevant agencies for help.
- In March the Church hosted a community Pancake Party, at which over a hundred pancakes were cooked and enjoyed! In October it held a Community Caribbean Celebration in the newly refurbished hall, which included a Windrush exhibition, Caribbean food and music and the marking of the 10th anniversary of its Community Programme Manager being in post. In November it hosted a Quiz in aid of Tearfund and in December a travelling theatre company performed the pantomime, Aladdin, for the local community. Ticket prices were kept to a minimum so that as many people as possible could attend.
- Phase 1 of the Church's building refurbishment project, Refurb, progressed very quickly following the receipt of a few sizeable grants early in the year resulting in the church raising the £620k required. Construction work began in May 2021 and the refurbished hall was first used for a community event in October 2021. It's official opening is planned to take place as part of a community family fun day 'Sportstacular 2' in April 2022.
- The Climate group implemented various actions to improve the Church's 'green' credentials. A start was made on developing the Church garden and a Great BIG Green Weekender was held in the Summer, which included community litter picking and planting, 'green' crafts, plant based food tasting and a local nature walk. A Climate service was held in the Autumn, followed by a free plant-based lunch.
- Barnabas, the community house owned by the Church, was fully occupied during the year. Various works were undertaken to the building to improve its state of repair.
- Local (as well as overseas) mission partners were supported both financially and in prayer.
- As a mandatory agenda item for every PCC meeting, various safeguarding actions were progressed throughout the year to ensure compliance with the Church's duty under section 5 of the safeguarding and clergy discipline measure 2016.
- The PCC used some of its meetings during the year to watch the Manchester Diocese's Stepping Stones material and discuss its relevance and impact on the Church. As a result the Church decided to invest in and start a Christians Against Poverty group in Autumn 2021 and a Seeker group in early 2022.

Financial review

Total income for the year was £523,757 (2020 £137,951). This was much higher than usual due to grants totalling £314,916 having been received for the Church's building refurbishment project, Refurb. Giving (including gifts for Refurb) accounted for £139,415 (2020 £55,460) of the income. Congregational giving and collections were slightly lower than in 2020 (2021 £39,834 2020 £41,770). Donations for the Refurb Project accounted for £97,579 of the giving received during the year. The PCC is grateful to all those who gave to the work of Church generally and also to the Refurb Project.

Room hire income was higher than in 2020 (2021 £18,790 2020 £12,883) as were minibuses donations (2021 £1,836 2020 £406) reflecting increased use of both with the easing of COVID restrictions and the purchase of a replacement minibus during the year. Barnabas house rent income was also higher reflecting a full year of five tenants in the house. Overall, these resources contributed income of £42,106 (2020 £31,939).

The Church received £10,000 from the Council for Social Aid, the second year of its 3-year grant towards the costs of its weekday Positive Steps Project, and the Project Manager was successful in securing £6,371 in other grants for Positive Steps activities. The Church received a grant of £5,400 to compensate for the Rector's time spent working for Westcott College which, as in previous years, was used to support the Project, together with the usual annual contribution of £3,000 from the Church congregation.

The Church was delighted to receive a grant of £2,000 from the Tudor Trust to recognize the dedication of staff and volunteers who continued to serve throughout the pandemic. 25 of the Church's staff and volunteers benefitted from this grant which was spent on activities and equipment to improve wellbeing.

The Church also received a grant of £1,000 from the GMP Aris Fund, towards the cost of a folding basketball net for the refurbished sports hall, and a grant of £1,100 towards the costs of the official opening of the hall at the Sportstacular 2 Event to take place in April 2022.

During the early part of the year, when COVID restrictions were in place, the Church furloughed the Barnabas house cleaner (the church building caretaker was on maternity leave by then) and received HMRC CJRS grants totaling £668 to cover 80% of his salary. The Church funded the remaining 20% to ensure that he received his full salary during furlough.

Total expenditure for the year excluding depreciation was £101,708 plus £580,171 spent on refurbishment and the new van, (2020 £111,169). The increase in expenditure was due to the professional fees and construction costs incurred in completing the first phase of the Refurb Project. General costs were similar to those in 2020. The Church was again able to pay its Parish Share in full (2021 £21,540 2020 £22,000) and support its various mission partners.

The Church ended the year with a cash deficit (disregarding depreciation) of £149,625, which was met from its reserves (a planned Church contribution towards the costs of the Refurb project) and net current assets at the end of the year stood at £112,141 (2020 £270,262).

As usual, 10% of giving, and tax relief received on Gift Aided giving, during the year has been set aside for mission support during 2022.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest bearing deposit accounts.

Reserves policy and going concern

The balance held in unrestricted reserves at 31 December 2021 was £345,485 of which £43,069 is considered to be free reserves, after allowing for funds tied up in tangible fixed assets (£249,665) and Property Refurbishment Reserve and other designated reserves (£52,751).

The trustees aim to maintain free reserves in unrestricted funds at a level that equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered for Church activities and its Positive Steps Project.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

Church Weekend Away: A Church fellowship weekend away is planned for early July 2022 at Scargill Christian Community in North Yorkshire. The whole church congregation will be invited to attend regardless of ability to pay. A gift day will be held to raise funds towards the costs of the weekend.

The Positive Steps Project: With the relaxation of COVID restrictions the Church hopes to be able to increase the activities and services provided by the project and in particular to offer more physical and social activities in the refurbished community hall. It plans to apply for grants to provide appropriate activity leaders e.g. sports/exercise coaches and equipment.

With cost of living increases the Church hopes to be able to increase its provision of food and a warm place to meet for the local community and to participate in the Greater Together Manchester Winter Night Shelter project. It will be looking for funding for the project from April 2023 to replace the £10k pa grant it has been receiving from the Council for Social Aid which expires in March 2023.

Refurbishment of the Church Building: Now that Phase 1 of the project is complete, the Church plans to review its plans for Phase 2 and to start looking at possible funders with a view to having final plans in place to send to funders in early 2023.

Climate Crisis: The Church intends to build on the work that its Climate Group did last year in looking at how the Church can be 'greener'. This will include further development of the Church garden, including planting pollinating plants and bee 'hotels' and 'greening' the Church roof as well as continuing to review energy consumption and change purchasing policies.

Community Events: Continuing with its aim of having 'more people in the mix more of the time' the Church is planning further community events - another pancake party in March, a Sportstacular 2 Community fun day in April, a karaoke night and a community ball in the Summer. Following its success last year, the travelling theatre company has also been re-booked for a community pantomime in December.

Structure, governance and management

The Charity is a registered charity but, as it is a PCC of a Church of England Church, does not have its own constitution. Instead, as with all such PCCs, it is constituted by The Parochial Church Council (Powers) Measure 1956 (as amended) and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

Appointment of trustees

New trustees are appointed by existing trustees at each AGM and serve for one year after which they may put themselves forward for re-appointment.

At the bi-monthly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to Revd Canon Simon Gatenby (Rector), Gordon Flear (PCC Secretary), Sally Jones (Treasurer) and, in relation to the Positive Steps Project, Maureen Blue (Community Programme Manager).

Trustee induction and training

On appointment trustees are given copies of the Charity Commission's Guide for Trustees "What you Need to Know, What you Need to Do" and the Church's Safeguarding Policies.

Reference and administrative information

Charity Name: PCC Christ Church Brunswick

Charity Number: 1131529

Trustees

Rev. Canon Simon Gatenby	Chair of Trustees
Dr Andrew Crome	Vice Chair
Mrs Sally Jones	Treasurer
Mr Gordon Flear	Secretary
Mrs Judith Keeble	
Dr Tim Craft (from 30/5/21)	
Mrs Jenny Ferneyhough	
Mrs Agnes Ablakwa	
Mrs Elizabeth Adebo	
Mr Dilu Varughese	
Mr Emmanuel Edwards (from 30/5/21)	
Mrs Yuko Ang (until 30/5/21)	
Mrs Ann Cain (until 30/5/21)	
Mr Joel Colyer (until 30/5/21)	

Principal Office

Brunswick Parish Church
Brunswick Street
Manchester
M13 9TQ

Independent Examiners

Community Accountancy Service Limited
The Grange, Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

The Royal Bank of Scotland
38 W Mosley St
Manchester
M2 3AZ

The Co-operative Bank plc
1 Balloon St
Manchester
M60 4EP

Triodos Bank NV
Deanery Road
Bristol
BS1 5AS

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 13TH April 2022 and signed on their behalf by:



Rev. Canon Simon Gatenby
Chair of Trustees

6a

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF:
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH BRUNSWICK**

I have examined the accounts for the PCC, for the year ended 31 December 2021 on pages 7 to 21 that have been prepared on the basis of the accounting policies set out on page 10.

Respective Responsibilities of Trustees and Examiner

As the church trustees you are responsible for the preparation of accounts; you consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 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 I do not express an audit opinion on the view given by the accounts.

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 have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, 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.

Signed: 

EL Anderson

MA FCA CTA

Date: 13th April 2022

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick,

Manchester

M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST DECEMBER 2021

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31.12.21 £	Total Funds Year Ended 31.12.20 £
Income from:					
Donations and legacies	(3)	45,234	435,636	480,870	104,597
Charitable Activities	(4)	42,792	-	42,792	32,921
Investment Income - bank interest		95	-	95	433
Total		88,121	435,636	523,757	137,951
Expenditure on:					
Charitable Activities	(5)	92,705	77,360	170,065	111,169
Total		92,705	77,360	170,065	111,169
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		(4,584)	358,276	353,692	26,782
Transfers between funds		-	-	-	-
Net movement in funds		(4,584)	358,276	353,692	26,782
Reconciliation of funds					
Total funds brought forward	(13)/(14)	350,069	126,591	476,660	449,878
Total funds carried forward	(15)	345,485	484,867	830,352	476,660

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 21 form part of these accounts.

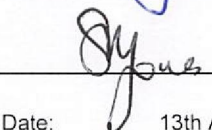
BALANCE SHEET AS AT 31ST DECEMBER 2021

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(9)	718,211	206,398
Total fixed assets		<u>718,211</u>	<u>206,398</u>
Current assets:			
Debtors	(10)	19,999	8,767
Cash at Bank & in Hand		126,132	275,757
Total current assets		<u>146,131</u>	<u>284,524</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	(33,990)	(14,262)
Net current assets or liabilities		<u>112,141</u>	<u>270,262</u>
Total assets less current liabilities		830,352	476,660
Total net assets or liabilities		<u><u>830,352</u></u>	<u><u>476,660</u></u>
The funds of the charity:			
Restricted income funds	(14)	484,867	126,591
Unrestricted income funds	(13)	345,485	350,069
Total charity funds		<u><u>830,352</u></u>	<u><u>476,660</u></u>

Approved on behalf of the Trustees Management Committee



Rev. Canon Simon Gatenby



Mrs. Sally Jones

Date: 13th April 2022

The notes on pages 10 to 21 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST DECEMBER 2021

Notes	Year Ended 31.12.21 £	Year Ended 31.12.20 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	353,692	26,782
Add back depreciation	68,357	10,052
Add back loss on disposal of assets	1	-
Deduct investment income	(95)	(433)
Decrease/(increase) in debtors	(11,232)	9,596
Increase/(decrease) in creditors	19,728	(4,553)
Deduct increase in investments	-	-
Net cash used in operating activities	430,451	41,444
 Cash flows from investment activities:		
Interest	95	433
Purchase of fixed assets	(580,171)	-
Net cash provided by investing activities	(580,076)	433
 Increase/(decrease) in cash and cash equivalents during the year	 (149,625)	 41,877
Cash and cash equivalents brought forward	275,757	233,880
Cash and cash equivalents carried forward	126,132	275,757

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements 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 (FRS102) effective from 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The restricted funds are set out in note 14.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

(c) Income recognition

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance 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.

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.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Notes to the accounts**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs where appropriate.

Governance costs and support costs relating to charitable activities have been apportioned based on the use of church facilities.

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

The costs of raising funds is £nil as it is undertaken by volunteers.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Tangible fixed assets and depreciation

All assets or groups of similar assets purchased at the same time, costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following

Buildings	2% on cost
Building Improvements	10% on cost
Office Equipment	20% on cost
Fixtures & Fittings	20% on cost

(j) Pensions

The charity currently makes contributions to a defined contribution pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

(k) 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 to 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.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Except as disclosed below expenses paid to the trustees in the year totalled £nil (2020 £nil)

Simon Gatenby - Rectory and rector expenses are shown in Note 6, £2,274 (2020 £2,274).

Monies due from Simon Gatenby at 31st December 2021, £123.82 and monies owed to Simon Gatenby £235.00.

Donations to church from trustees (council members) in 2021 £ 10,690 (2020 £13,040).

Notes to the accounts

3. Donations and Legacies

	Unrestricted Year Ended 31.12.21 £	Restricted Year Ended 31.12.21 £	Total Funds Year Ended 31.12.21 £
Church Giving:			
Regular Gift Aids	25,510	-	25,510
Gift Aided Directed Giving	-	70,393	70,393
One Off Gift Aid	1,300	-	1,300
Income Tax Recoverable	7,330	18,159	25,489
Collections	920	-	920
Other Giving	3,080	-	3,080
Donations	1,694	324	2,018
Directed Gifts	-	10,705	10,705
General grants:			
Manchester Diocese	5,400	-	5,400
Council for Social Aid £2,500 deferred	-	10,000	10,000
GM Police Aris	-	1,000	1,000
Manchester City Council - NIF	-	1,100	1,100
Forever Manchester	-	800	800
Buzz Manchester Health & Wellbeing	-	2,000	2,000
We Love Mcr Women's Footprints £1,332 deferred	-	533	533
Manchester Children RIN WF Weekend Away	-	2,102	2,102
GMMH - Winter Wellbeing	-	936	936
Sport England	-	150,000	150,000
National Lottery Reaching Communities	-	9,916	9,916
Garfield Weston Foundation	-	40,000	40,000
Bernard Sunley Trust	-	30,000	30,000
Tudor Trust	-	70,000	70,000
Tudor Trust - Wellbeing	-	2,000	2,000
Manchester Diocese	-	15,000	15,000
HMRC CJRS Grants	-	668	668
	45,234	435,636	480,870

Notes to the accounts

3. cont...

Previous Year

	Unrestricted Year Ended 31.3.20 £	Restricted Year Ended 31.3.20 £	Total Funds Year Ended 31.3.20 £
Church Giving:			
Regular Gift Aids	30,100	-	30,100
Gift Aided Directed Giving	-	7,832	7,832
One Off Gift Aid	1,000	-	1,000
Income Tax Recoverable	7,402	2,468	9,870
Collections	598	-	598
Other Giving	2,620	-	2,620
Donations	50	425	475
Directed Gifts	-	2,965	2,965
General grants:			
Manchester Diocese	5,400	-	5,400
Council for Social Aid	-	7,500	7,500
Forever Manchester	-	3,682	3,682
Onwards Housing S4B High 5 Yoga	-	500	500
Onwards Housing S4B High 5 Toddler Group	-	500	500
Manchester Wellbeing Fund - Café	-	2,965	2,965
Manchester Wellbeing Fund - Women's Yoga	-	1,040	1,040
GMMH Book Club	-	500	500
GMMH - Winter Wellbeing	-	1,000	1,000
Church Urban Fund - Windrush Project	-	8,250	8,250
All Churches Trust - Refurbishment grant	-	12,000	12,000
Onwards Housing S4B - Shoebox Appeal	-	150	150
City Council - Winter Festival	-	50	50
VIF - Virtual Tea Party	-	775	775
Gain Ltd - NHS Coaching	-	1,000	1,000
MRC CJRS Grants	-	3,825	3,825
	47,170	57,427	104,597

4. Income from charitable activities

	Unrestricted Year Ended 31.12.21 £	Restricted Year Ended 31.12.21 £	Total Funds Year Ended 31.12.21 £
Community Use of building	18,790	-	18,790
Minibus Donations	1,836	-	1,836
Barnabas House	21,480	-	21,480
Other (inc. fees)	686	-	686
	42,792	-	42,792

Previous Year

	Unrestricted Year Ended 31.12.20 £	Restricted Year Ended 31.12.20 £	Total Funds Year Ended 31.12.20 £
Community Use of building	12,883	-	12,883
Night Shelter	1,130	-	1,130
Minibus Donations	406	-	406
Barnabas House	17,520	-	17,520
Other (inc. fees)	982	-	982
	32,921	-	32,921

Notes to the Accounts

5. Expenditure	Barnabas House £	Church Activities £	Positive Steps £	Refurbishment £	Total 2021 £
Expenditure on charitable activities:					
Diocesan Quota		21,540			21,540
Staff & Volunteer Costs:					
Wages			24,927		24,927
Training & Other Staff Costs			123		123
Rector & Rectory Expenses		2,471			2,471
Curate		95			95
Church Outreach Activities:					
Community Events & Catering		1,000	2,502		3,502
Volunteer Expenses		1,828	760		2,588
Outreach - Other		556			556
Church Fellowship Activity:					
Church Communication		296			296
Church Fellowship Activity:		239			239
Sunday Service		346			346
Sunday School / Education		21			21
Subscriptions & Licences		850			850
Mission Expenditure:					
Home Missions		2,220			2,220
Overseas Missions		1,765			1,765
Directed Gifts Paid Out		220			220
Minibus Expenses			1,625		1,625
Barnabas house expenses	14,579				14,579
Positive Steps Project:					
Women's Footprints			4,175		4,175
Young at Heart			97		97
Toddlers Group			713		713
Other Project Costs			1,992		1,992
Bad Debts			464		464
Depreciation		7,932	1,332	59,093	68,357
Discretionary Payments		529			529
Governance Costs (note 6)	235	235	235		705
Support Costs (note 6)		4,306	10,764		15,070
	14,814	46,449	49,709	59,093	170,065

Notes to the Accounts

5. Expenditure cont...- Previous Year

	Barnabas House £	Church Activities £	Positive Steps £	Refurbishment £	Total 2020 £
Expenditure on charitable activities:					
Diocesan Quota		22,000			22,000
Staff & Volunteer Costs:					
Wages			27,304		27,304
Rector & Rectory Expenses		2,274			2,274
Curate		203			203
Church Outreach Activities:					
Community Events & Catering		129	840		969
Volunteer Expenses		22	190		212
Night Shelter		1,130			1,130
Church Fellowship Activity:					
Church Communication		605			605
Events		15			15
Sunday Service		200			200
Sunday School / Education		131			131
Subscriptions & Licences		860	26		886
Mission Expenditure:					
Home Missions		2,220			2,220
Overseas Missions		1,666			1,666
Directed Gifts Paid Out		60			60
Minibus Expenses			2,556		2,556
Barnabas house expenses	11,090				11,090
Positive Steps Project:					
Women's Footprints			1,794		1,794
Young at Heart			74		74
Toddlers Group			1,618		1,618
Other Project Costs			8,454		8,454
Depreciation		7,932	506	1,614	10,052
Discretionary Payments		150			150
Governance Costs (note 6)	233	234	233		700
Support Costs (note 6)		4,231	10,575		14,806
	11,323	44,062	54,170	1,614	111,169

Notes to the accounts

6. Allocation of governance and support costs

	Basis of apportionment	General Support	Governance	Total 2021	Total 2020
			£	£	£
<i>Building Expenses:</i>	<i>Use of building</i>				
Heat, Light, Water & Telephone	<i>Use of building</i>	5,898		5,898	5,997
Office Expenses	<i>Use of building</i>	1,145		1,145	2,142
Insurance	<i>Use of building</i>	1,854		1,854	1,849
Repairs & Maintenance	<i>Use of building</i>	4,901		4,901	2,743
Cleaning	<i>Use of building</i>	1,272		1,272	2,075
Accountancy Fees	<i>Use of building</i>	-	705	705	700
		15,070	705	15,775	15,506

7. Analysis of staff costs

		Year Ended 31.12.21	Year Ended 31.12.20
		£	£
Wages and Salaries	(inc Barnabas House & events)	23,118	27,654
Social Security Costs		-	-
Pension Costs		1,885	1,948
		25,003	29,602

Some wages are included in the Barnabas House expenses and events in Note 6.

The average number of employees during the year was 3 (1 on a full time equivalent basis (2020: 1).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil), No employee has benefits in excess of £60,000 (previous year: none).

8. Independent Examiner Fees

	Year Ended 31.12.21	Year Ended 31.12.20
	£	£
Independent examination fees	705	700
	705	700

9. Tangible Fixed Assets

	Freehold House	Building Improvements	Equipment	Minibus	Total
Cost or valuation	£	£	£	£	£
At 1st January 2021	275,000	99,254	14,956	13,670	402,880
Additions	-	576,871	-	3,300	580,171
Disposals	-	-	-	(13,670)	(13,670)
At 31st December 2021	275,000	676,125	14,956	3,300	969,381
Depreciation					
At 1st January 2021	93,500	75,139	14,174	13,669	196,482
Charge for Year	5,500	61,526	506	825	68,357
Eliminated on disposals	-	-	-	(13,669)	(13,669)
At 31st December 2021	99,000	136,665	14,680	825	251,170
NET BOOK VALUE					
At 31st December 2021	176,000	539,460	276	2,475	718,211
At 31st December 2020	181,500	24,115	782	1	206,398

Notes to the Accounts

10. Analysis of debtors

	2021	2020
	£	£
Debtors	17,601	6,190
Prepayments	2,398	2,577
	<u>19,999</u>	<u>8,767</u>

Debtors of £6169 related to restricted funds in 2021. In 2020 debtors and prepayments related to unrestricted funds.

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	1,798	-
Other creditors and accruals	23,360	3,429
Third Party Grants Held	5,000	5,000
Deferred Income	3,832	5,087
Taxation and social security costs	-	746
	<u>33,990</u>	<u>14,262</u>

Creditors relating to restricted funds total £8,832 (2020:£9,749) , and unrestricted funds £25,128. (2020:£4,513).

Grants are being held on behalf of the University Ardwick Partnership , £5,000.

This grant is not included in the income of the charity.

12. Deferred income

Deferred income comprises grants paid in advance, and is restricted income both in 2019 and 2018.

	2021	2020
	£	£
Balance as at 1 January	5,087	3,502
Amount released to income earned from charitable activities	(5,087)	(1,400)
Amount deferred in year	3,832	2,985
Balance at 31st December	<u>3,832</u>	<u>5,087</u>

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1.1.2021	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2021
	£	£	£	£	£
General Fund	39,734	41,765	(31,520)	(6,910)	43,069 -
<i>Designated:</i>					
Capital re Building	185,676	-	(6,196)	-	179,480 -
Property Refurbishment Reserve	107,378	-	(7,798)	-	99,580 -
Positive Steps Project	1,252	17,640	(22,094)	3,000	(202) -
Church Missions	575	-	(3,925)	3,910	560 -
Minibus	-	1,836	(1,626)	-	210
Barnabas House	15,454	21,480	(14,146)	-	22,788 -
Manchester Diocese (Westcott)	-	5,400	(5,400)	-	-
	<u>350,069</u>	<u>88,121</u>	<u>(92,705)</u>	<u>-</u>	<u>345,485</u>

Notes to the Accounts

13. Analysis of charitable funds cont...

Previous Year	Balance at 1.1.2020	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2020
	£	£	£	£	£
General Fund	49,702	46,955	(32,157)	(24,766)	39,734
<i>Designated:</i>					
Capital re Building	191,872	-	(6,196)	-	185,676
Property Refurbishment Reserve	91,743	-	-	15,635	107,378
Positive Steps Project	9,402	10,243	(21,393)	3,000	1,252
Church Missions	148		(3,946)	4,373	575
Minibus	391	406	(2,555)	1,758	-
Barnabas House	7,903	17,520	(9,969)	-	15,454
Manchester Diocese (Westcott)	-	5,400	(5,400)	-	-
	351,161	80,524	(81,616)	-	350,069

Name of unrestricted fund:

General Fund

Designated

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

The capital fund re the building reflects the carrying value of the property in the accounts. These funds are fully spent.

The property refurbishment reserve is monies set aside by the church for a major refurbishment to the building in order to facilitate better use of the space and facilities for the congregation and wider community.

Manchester Diocese (Westcott) - this is a contribution to the church in recognition of Simon Gatenby's time spent training Westcott students.

The church has designated this to the Positive Steps project.

Notes to the Accounts

14. Analysis of movements in restricted funds

	Balance at 1.1.2021	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2021
	£	£	£	£	£
Council for Social Aid	-	10,000	(10,000)	-	-
Repairs - Seating	400	-	(400)	-	-
Lounge Furniture	181	-	(181)	-	-
MCC Winter Festival	50	-	(50)	-	-
Directed Gifts - Mission	60	220	(280)	-	-
Directed Gifts, Donations & Grants - Refurb.(Revenue)	86,393	-	-	(86,393)	-
Directed Gifts - Garden Project	-	333	(333)	-	-
Aris Fund - sports equipment	-	1,000	-	-	1,000
Tudor Trust - Wellbeing	-	2,000	(1,828)	-	172
MCC - NIF Sportacular	-	1,100	-	-	1,100
<i>Positive Steps:</i>					
MCC NIF Virtual Tea Party	354	-	(72)	-	282
We Love Mcr Women's Footprints	-	533	-	-	533
Forever Mcr - Dance & Self Defence	-	400	-	-	400
Buzz Mcr Health & Wellbeing	-	1,500	-	-	1,500
GMMH - Winter Wellbeing	543	936	(1,479)	-	-
Forever Mcr - Toddler	-	400	(111)	-	289
Church Urban Fd-Windrush Project	4,100	-	(1,471)	-	2,629
GMMH - Book Club	330	500	(95)	-	735
Manchester Wellbeing Fund - Yoga	698	-	(460)	-	238
Mutual Gain Ltd-NHS Coaching Fd	64	-	(64)	-	-
Brunswick Beestro	2,963	297	(544)	-	2,716
Directed Gift -Toddler Fund	1,614	1,125	(864)	-	1,875
Directed Gift - Positive Steps	-	-	-	-	-
MCC NIF-Photo Project (Y@Heart)	426	-	(138)	-	288
Young at Heart	445	-	(97)	-	348
<i>Women's Footprints:</i>					
Church Urban Fund NN	388	-	(176)	-	212
Mcr University Urban Village	950	-	(150)	-	800
Other General	268	27	-	-	295
Seedbed	1,574	-	(1,574)	-	-
Forever Mcr WF Retreat	250	-	-	-	250
Manchester Children RIN Weekend	-	2,102	(2,102)	-	-
HMRC - CJRS Grants	-	668	(668)	-	-
<i>Capital:</i>					
New Minibus Fund - Theodore of Tarsus Trust	4,235	-	(825)	-	3,410
Refurbishment Project	11,254	412,495	(51,295)	86,393	458,847
John Grant Davies Trust 2	367	-	(367)	-	-
Solar Panel Fund	8,684	-	(1,736)	-	6,948
	126,591	435,636	(77,360)	-	484,867

Notes to the Accounts

14. Analysis of movements in restricted funds cont...

Previous Year

	Balance at 1.1.20	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.20
	£	£	£	£	£
Council for Social Aid	-	7,500	(7,500)	-	-
Repairs - Seating	400	-	-	-	400
Lounge Furniture	181	-	-	-	181
MCC Winter Festival	-	50	-	-	50
Directed Gifts - Mission	-	60	-	-	60
Directed Gifts, Donations & Grants -Refurb.(Revenue)	62,718	23,675	-	-	86,393
MCC NIF - Sportstacular	27	-	(27)	-	-
Positive Steps:					
MCC NIF Virtual Tea Party	-	775	(421)	-	354
Onwards Hsg S4B Shoebox Appeal	-	150	(150)	-	-
Onwards Hsg S4B High 5 Toddlers	-	500	(500)	-	-
Onwards Housing S4B High 5 Yoga	-	500	(500)	-	-
GMMH - Winter Wellbeing	-	1,000	(457)	-	543
Forever Mcr - Covid & Sanitisation	-	3,382	(3,382)	-	-
Church Urban Fd-Windrush Project	-	8,250	(4,150)	-	4,100
GMMH - Book Club	-	500	(170)	-	330
Manchester Wellbeing Fund - Yoga	-	1,040	(342)	-	698
Mutual Gain Ltd-NHS Coaching Fd	-	1,000	(936)	-	64
Wellbeing Café	-	3,390	(427)	-	2,963
Directed Gift - Toddler Fund	831	1,500	(717)	-	1,614
Directed Gift - Positive Steps	-	30	(30)	-	-
MCC NIF-Photo Project (Y@Heart)	1,684	-	(1,258)	-	426
Young at Heart	256	250	(61)	-	445
Women's Footprints:					
Church Urban Fund NN	388	-	-	-	388
Mcr University Urban Village	950	-	-	-	950
Other General	268	-	-	-	268
Seedbed	2,756	-	(982)	(200)	1,574
Forever Mcr WF Retreat	-	250	-	-	250
Forever Mcr (not received)	-	(200)	-	200	-
HMRC - CJRS Grants	-	3,825	(3,825)	-	-
Capital:					
New Minibus Fund - Theodore of Tarsu	4,235	-	-	-	4,235
Refurbishment Project	12,868	-	(1,614)	-	11,254
John Grant Davies Trust 2	735	-	(368)	-	367
Solar Panel Fund	10,420	-	(1,736)	-	8,684
	98,717	57,427	(29,553)	-	126,591

Name of Restricted Fund:

Council for Social Aid

Capital Funds

Description, Nature and Purpose of the Fund

Towards the Positive Steps Project

these funds represent the book value of assets still to be depreciated and any remaining monies to be spent on capital items

Notes to the Accounts

15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	249,665	468,546	718,211
Cash at bank and in hand	54,397	52,751	18,984	126,132
Other net current assets/(liabilities)	(11,328)	-	(2,663)	(13,991)
Total	43,069	302,416	484,867	830,352

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	-	185,678	20,720	206,398
Cash at bank and in hand	35,480	124,657	115,620	275,757
Other net current assets/(liabilities)	4,254	-	(9,749)	(5,495)
Total	39,734	310,335	126,591	476,660

16. Post balance sheet events

The trustees have taken into consideration the effect of the Covid 19 pandemic on the Church.

The Church has been awarded a 3 year grant of £10,000 a year from the Council for Social Aid commencing 1st April 2020 and will support the continuity of the Positive Steps Project. The project is able to running a digital service during a period of lock down and has secured a grant to develop an online book club. The vast majority of regular giving is by standing order and so far this has continued at the same level.

As a result the trustees are confident that the Church is a going concern.

17. Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, BRUNSWICK

Positive Steps Project
(For Management Purposes only)

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INCOME	Y/E 31st December 2021		Y/E 31st December 2020	
Grants:	£	£	£	£
NIF Virtual Tea Party	-		775	
Council for Social Aid	10,000		7,500	
Onwards Housing S4B Shoebox Appeal	-		150	
Onwards Housing S4B (High 5 Toddlers & Yoga)	-		1,000	
Forever Mcr (Sanitisation, Covid 19 & various for 2019)	-		3,382	
Forever Mcr Women's Footprints	-		50	
Forever Mcr Young at Heart	-		250	
Forever Mcr Toddler Group	400		-	
Forever Mcr Dancing & Self Defence	400		-	
Buzz Manchester Health & Wellbeing	2,000		-	
GMMH (Winter Wellbeing & Book Club)	936		1,500	
Church Urban Fund - Windrush Project	-		8,250	
Mutual Gain Ltd - NHS Coaching Fund	-		1,000	
Manchester Wellbeing Fund - Yoga	-		1,040	
Manchester Wellbeing Fund - Café	-		2,965	
HMRC CJRS Grant	-		2,471	
Manchester Children RIN WF Weekend Away	2,102		-	
We Love Mcr (Women's Footprints)- £1,332 deferred	533		-	
Directed Giving: Toddler Restricted Funds	1,125		1,500	
Cake Fairies	-		30	
Use of Buildings	16,985		10,243	
Minibus Donations	1,836		406	
Donations	824		425	
Other Income	155		-	
	<u>37,296</u>		<u>42,937</u>	
EXPENDITURE				
Wages	24,927		27,304	
Staff Training	23		-	
Toddlers Group	713		1,618	
Young @ Heart Activities	97		74	
Community Events & Catering	2,502		840	
Subscriptions	-		26	
Minibus Expenses	1,625		2,556	
Volunteer Expenses	760		190	
Depreciation	1,332		506	
Women's Footprints - project costs	4,175		1,794	
Activity Costs	1,992		4,654	
Project Management	-		3,800	
Sundry	100		-	
Bad Debts	464		-	
Governance Costs (note 6)	235		233	
Support Costs (note 6)	10,764		10,575	
	<u>49,709</u>		<u>54,170</u>	
Surplus (Deficit) in the Year	(12,413)		(11,233)	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, BRUNSWICK

Positive Steps Project				23
(For Management Purposes only)				
	Y/E 31st December 2021		Y/E 31st December 2020	
<i>Continued...</i>	£	£	£	£
<i>Funds brought forward:</i>	20,821		21,896	
Planned Contribution from Church Funds	3,000		3,000	
Designated from Westcott donation	5,400		5,400	
Contribution to Minibus Fund from Church Funds	-		1,758	
<i>Funds carried forward:</i>				
John Grant Davies (capital spent)	-	367		
Positive Steps	(202)	1,252		
Restricted Funds	13,390	14,967		
Minibus - Revenue & Capital Funds	3,620	4,235		
Funds carried forward:	<u>16,808</u>		<u>20,821</u>	

Barnabas House
(For Management Purposes only)

	Year Ended 31st December 2021 £	Year Ended 31st December 2020 £
INCOME		
Rental Income	21,480	17,520
HMRC CJRS Grant	668	1,354
	<u>22,148</u>	<u>18,874</u>
EXPENDITURE		
Council Tax	1,587	1,515
Insurance	539	538
Maintenance (incl wages)	4,924	3,265
Utilities	7,529	5,772
Governance Costs	235	233
	<u>14,814</u>	<u>11,323</u>
Surplus (Deficit) in the Year	7,334	7,551
<i>Funds brought forward:</i>		
Designated Funds	15,454	7,903
<i>Funds carried forward:</i>		
Designated Funds	<u>22,788</u>	<u>15,454</u>
	<u>22,788</u>	<u>15,454</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, BRUNSWICK

Church

25

(For Management Purposes only)

	Year Ended 31st December 2021	Year Ended 31st December 2020
INCOME		
Church Giving:	£	£
Regular Gift Aids	25,510	30,100
One Off Gift Aided	1,300	1,000
Income Tax Recoverable	7,330	7,402
Collections	920	598
Other Giving	3,080	2,620
Donations	1,194	50
Directed Gifts	553	60
Bank Interest	96	433
Use of Buildings	2,134	2,640
Night Shelter	-	1,130
Grants - Tudor Trust Wellbeing	2,000	-
Grants - other	2,100	50
Other Income	201	982
	<u>46,418</u>	<u>47,065</u>
EXPENDITURE		
Diocesan Quota	21,540	22,000
Rector & Rectory Expenses	2,471	2,274
Curate	95	203
Community Events & Catering	1,000	129
Outreach - Night Shelter	-	1,130
Outreach - Other	556	-
Church Communication	296	605
Events	-	15
Sunday Service	346	200
Sunday School/Education	21	131
Subscriptions & Licences	850	860
Church Fellowship Activity	239	-
Volunteer Expenses	1,828	22
Home Missions	2,220	2,220
Overseas Missions	1,765	1,666
Directed Gifts Paid Out	220	60
Depreciation	7,932	7,932
Discretionary Payments	529	150
Governance Costs	235	234
Support Costs	4,306	4,231
	<u>46,449</u>	<u>44,062</u>
Surplus (Deficit) in the Year	(31)	3,003
Funds brought forward:		
Unrestricted General Fund	40,309	241,722
Capital (spent)	185,676	-
Restricted Revenue	691	11,028
Restricted Capital (Spent)	8,684	-
Transfer to Positive Steps Project	(3,000)	(3,000)
Transfer to Positive Steps Project - Minibus Fund	-	(1,758)
Transfer to Designated Refurbishment Reserve	-	(15,635)
Funds carried forward:		
Unrestricted General Fund	43,629	40,309
Capital (spent)	179,480	185,676
Restricted Revenue	2,272	691
Restricted Capital (spent)	6,948	8,684
	<u>232,329</u>	<u>235,360</u>

Refurbishment Fund		
(For Management Purposes only)		
	Year Ended 31st December 2021 £	Year Ended 31st December 2020 £
INCOME		
Directed Gifts (NGA)	10,485	2,875
Gift Aided Directed Gifts	68,935	6,332
Tax Reclaim	18,159	2,468
Grant - All Churches Trust	-	12,000
Sport England	150,000	-
National Lottery Reaching Communities	9,916	-
Garfield Weston Foundation	40,000	-
Bernard Sunley Trust	30,000	-
Tudor Trust	70,000	-
Manchester Diocese	15,000	-
	<u>412,495</u>	<u>23,675</u>
EXPENDITURE		
Depreciation	59,093	1,614
	<u>59,093</u>	<u>1,614</u>
Surplus (Deficit) in the Year	353,402	22,061
<i>Funds brought forward:</i>		
Designated Funds	107,378	91,743
Directed Gifts - unspent	74,393	62,718
Restricted Grants - unspent	12,000	-
Designated Funds - Capital Spent	11,254	12,868
Transfer from Church Funds	-	15,635
<i>Funds carried forward:</i>		
Designated Funds - unspent	29,395	107,378
Restricted Grants - Unspent	-	12,000
Restricted Gifts & Grants - Spent	458,847	85,647
Designated Funds - Capital Spent	70,185	-
	<u>558,427</u>	<u>205,025</u>