



Annual Report & Accounts

Year Ended 31st December 2021



THE PPC OF RIVERS TEAM MINISTRY
FINANCIAL REPORT FOR YEAR ENDED 31st DECEMBER 2021

The 2021 accounts have been prepared on an accruals basis.

In addition to the General Funds, the accounts of the Rivers Team include the following other funds:

Unrestricted or Designated Funds

St Lawrence Church Hall Fund

Restricted Funds

The following Restricted Funds are included:

- | | |
|--------------------------------------|---|
| St Lawrence Churchyard Appeal Fund | - for the upkeep and maintenance of the Churchyard |
| St Lawrence Christian Education Fund | - for the resourcing of Christian teaching and education |
| St Lawrence Eric Bower Fund | - to maintain a certain grave & provide flowers in church |
| St Lawrence Fabric Fund | - for maintaining the fabric of St. Lawrence Church |
| St Lawrence Poor Fund | - to provide assistance for those in Tinsley in financial hardship |
| St Helen's Restoration Fund | - for repairs to the fabric of St Helen's interior or exterior |
| St Helen's Atkinson Memorial Trust | - income from capital invested may be used for maintenance of the general fabric St Helen's |
| St Andrew's Centre Fund | - for the development of and running the St Andrew's Centre as a community facility |
| St Mary's Churchyard Extension Fund | - for the extension of the churchyard at St Mary's |
| Gift Day Appeals Fund | - specific appeals are made for named charities and the monies collected are distributed accordingly |
| Centenary Project Fund | - for the support of ministry to children, families and youth, including payments for the employment of a Children and Families worker and a Youth worker where possible. This fund was opened in 2020. |

Endowment Funds

The following are included as Endowment Funds. Unless noted separately the income from the investment is for use by the corresponding restricted or designated fund:

- St Lawrence Christian Education Fund
- St Lawrence Fabric Fund
- St Lawrence Poor Fund
- St Helen's Belfield Fund
- St Helen's M.R & H Atkinson Memorial Trust

COVID-19

COVID-19 has had a significant impact on the Church. From the start of the pandemic in March 2020, most Church services were streamed online on Facebook Live, and when in person gatherings did resume numbers were severely restricted, which has impacted on income through open plate collections, room hire and

occasional offices. Whilst these started to recover through 2021 they still remain well below pre-pandemic levels. The church is thankful for the generosity and hard work of all those who have contributed to enabling the Church to continue in such challenging times.

Endowment Funds

Following discussions with SDBF the PCC resolved that the endowments invested in share portfolios be sold, and the capital realised (£28,892.74) be reinvested in a share in the equity of the property at 18 St. George's Drive, which will give the endowment funds the following stake in the capital and ongoing rental income of the property:

General Fund equity in 18 St Georges Drive	140,000.00	100.00%
General Fund equity released	-28,892.74	22.64%
General Fund retained equity	111,107.26	79.34%
St Lawrence Christian Education Fund	4,131.27	2.95%
St Lawrence Fabric Fund	5,456.36	3.90%
St Lawrence Poor Fund	5,973.75	4.27%
St Helen's Belfield Fund	6,433.28	4.59%
St Helen's M.R & H Atkinson Memorial Trust	6,898.08	4.93%
Endowment capital invested	28,892.74	20.64%
Total	140,000.00	100.00%

The equity released by the general fund will be used to renovate the property with a view to increasing its rental income with any surplus being used at the discretion of the PCC.

General Funds

Income

Overall income decreased by £1,355 to £82,701 (2020: £84,056). Giving income (excluding Gift Aid) has decreased by £2,260 (2021: £54,673, 2020: £56,933). Tax recovered under the Gift Aid scheme totalled £11,644 (2020 - £12,300). Income from fees for occasional offices increased by £1,599 (2021: £11,335, 2020: £9,736).

Net rental income from the house at 18, St Georges Drive which has been let on a short-term tenancy throughout 2021, produced a net rental income of £4,487 (2020: £4,626) in the year after taking into account agents fees and other letting costs. There have been no major costs for repairs and maintenance of the property this year.

Expenditure

Expenditure decreased to £64,384 (2020: £85,989). The decrease is primarily due to a decrease in the contribution to the Diocese of £20,275. Cost savings were made in running costs of the buildings and worship and services costs.

The General fund produced an operating surplus of £18,316 (2020: £1,933 deficit). In 2020, the property was revalued, giving an additional surplus of £25,000.

Net transfers of monies to other funds totalled £17,701 (2020: £1,038 transfer from other funds), details of which can be found in the Fund Movement Summary, meaning that General Fund reserves now stand at £147,000 (2020 - £146,386).

Restricted, Designated and Endowment Funds

St Lawrence Church Hall - Designated Fund

The income and expenditure in respect of St. Lawrence Hall are accounted for separately with any surplus transferred in full to the General Fund.

Income from lettings (2021: £6,756, 2020: £6,758) remained consistent to the prior year and expenditure (2021: £1,933, 2020: £977) increased due to one off electrical work in the year, therefore a decreased surplus of £4,822 (2020: £5,780) was generated.

The Church Hall was valued at 31 December 2004 at £114,000 and is included in the balance sheet on this basis.

St. Andrew's Development – Restricted Fund.

Income from the use of the Centre remained much lower than 2019 and before due to the effects of COVID-19 (2021: £1,484, 2020: £1,776). Income from the rental of the flat at 85 Bonet Lane increased (2021: £4,536, 2020: £4,189). This reflects a large decrease in total receipts (2021: £6,270, 2020: £5,975).

Expenditure decreased overall by £1,453 (2021: £7,810, 2020: £9,263) resulting in a deficit of £1,539 (2020: £3,288). This was covered by a transfer from the General Fund.

85, Bonet Lane was valued at 31 December 2004 at £125,000 and is included in the balance sheet on this basis.

The fund retained net current assets of £1,500 (2020: £1,500).

Mission Gift Day Appeals – Restricted Fund.

The PCC is committed to give 10% (a tithe) of the money it received from giving the previous year to support various mission partners. It aims to hold special gift days each year for this and makes up any shortfall from General Funds.

However, in the extraordinary circumstances of the last 2 years have meant that the PCC is not in a financial position to cover this tithe in full. The PCC will gift all money that was generated from activities relating to the Mission Fund to mission partners. Gift days and donations raised £240 (2020: £1,568) towards our mission giving commitments.

There was one-off payment made from the discretionary fund of £125.

The PCC has also committed to give an additional £5,000 from the General Fund this year to support mission partners.

Charitable donations committed totalled £5,240 (2020: £1,568). In addition the discretionary fund mission giving accrued from previous years totals £2,253.92. It has been agreed that £1,253.92 be distributed, keeping £1,000.00 in reserve to respond to any emergency appeals that may arise in the next 12 months. These donations have been committed to be paid to overseas mission partners as follows:

Mission partner	%	Mission giving	Amount	
			Discretionary	Total
Rotherham Samaritans	5%	£ 262.00	£ 68.95	£ 330.95
Rotherham Holiday Aid:	5%	£ 262.00	£ 68.95	£ 330.95
Rotherham Street Pastorals	5%	£ 262.00	£ 68.95	£ 330.95
Hansi Jain	25%	£ 1,310.00	£ 344.73	£ 1,654.73
Tear Fund	25%	£ 1,310.00	£ 344.73	£ 1,654.73
CPAS	25%	£ 1,310.00	£ 344.73	£ 1,654.73
Barnabas Fund	10%	£ 524.00	£ 137.88	£ 661.88
Total		£ 5,240.00	£ 1,378.92	£ 6,618.92

These sums are accrued in the accounts for payments to be made in 2022.

The PCC reviews its overall commitment to mission giving and the mission partners it supports on an annual basis. The PCC is hopeful that the commitment to mission giving will return in full in 2022, but all financial information and the financial health of the Church will be considered before such decisions are made.

St. Helen's Restoration – Restricted Fund.

Income totalled £135 (2020: £826) for the year, and no expenditure was incurred (2020: £1,315). This produced a net surplus of £135 (2020: £489 deficit). After including transfers of dividend income from the St Helen's Belfield Fund of £165 (2020: £164), this leaves a fund balance of £45,839 (2020: £45,537).

St. Mary's Churchyard Extension – Restricted Fund.

There was no income or expenditure on the churchyard extension during the year (2020: £261 income). This leaves a fund balance of £1,163 (2020: £1,163).

Other Restricted, Designated and Endowment Funds

Full details of other funds can be found from page 7 in the accounts.

In order to streamline its accounting processes, the PCC is seeking to reduce the number of restricted funds it holds. To this effect it has, with the agreement of the DCCs adopted a policy of reducing the balances of restricted funds by calling on them first for any expenditure which legitimately meets the conditions of fund. Where possible the PCC may look to amalgamate funds with similar objectives and conditions.

On behalf of the PCC of the Rivers Team ministry:



Rev P Barringer

(Team Rector and Oversight Minister)

Chair

Date: 17/1/23

THE PCC OF RIVERS TEAM MINISTRY
STATEMENT OF ACCOUNTING POLICIES
YEAR ENDED 31st DECEMBER 2021

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2015.

The financial statements have been prepared under a historical cost convention except for the valuation of two properties owned by the PCC, which are detailed below.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC unless otherwise stated in the appendices. These also include funds designated for a particular purpose by the PCC.

The accounts include all transactions, assets and liabilities for which the PCC can be held responsible in law. They do not include the accounts for other church groups that owe their affiliation to another body, nor those that are informal gatherings of Church members.

Incoming Resources

Voluntary Income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the Income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount is quantifiable and its ultimate receipt by the PCC is reasonably certain. Grants relating to future expenditure are carried forward as funds held on deposit.

Income from trading activities is accounted for gross.

Other Income

Rental income from letting of church premises is recognised when the rental is due.

Income from Investments

Interest entitlements are accounted for as they accrue.

Resources Used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

The diocesan parish share is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet.

Fixed Assets

Non consecrated property

Non consecrated property owned by the PCC is included at valuation at 31st December 2004. The property owned by the general fund was revalued at 31 December 2020.

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 1993

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventories, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2004 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under (£2,500) or on the repair of movable church furnishings acquired before 1 January 2004 is written off.

Other fixtures, fittings and office equipment

Individual items of equipment with a purchase price of £2,500 or less are written off when the asset is acquired.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

The Rivers Team
Statement of Financial Activities

For the period from 01 January 2021 to 31 December 2021

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Voluntary Income					
Incoming resources from donors	66,318	11,502	—	77,821	69,862
Other voluntary income	535	2,570	—	3,105	1,553
Income From Operating Activities					
Income from activities related to the church's	18,115	1,484	—	19,599	18,765
Income from fund raising and trading activities	—	—	—	—	26
Income From Property, Savings & Investments					
Net Income from property	4,487	4,536	—	9,023	8,815
Income from investment and savings	0	691	—	691	746
Other Incoming Resources					
Other income	—	—	0	0	810
Total Income	89,457	20,784	0	110,241	100,680
Expenditure on:					
Cost Of Activities Relating To The Church's Ministry					
Running cost of buildings	18,597	4,772	—	23,369	23,322
Other running & operating costs	2,679	665	—	3,344	1,901
Worship & services	930	878	—	1,809	1,941
Mission & Ministry	—	108	—	108	—
Clergy cost	1,194	—	—	1,194	1,506
Churchyards	1,397	—	—	1,397	2,119
Diocesan and Deanery costs	40,000	—	—	40,000	60,275
Cost of Fundraising and trading activities					
Fundraising and trading activity costs	—	105	—	105	384
Grants and Charitable Gifts					
Gifts to mission	—	—	—	—	1,388
Grants and other charitable gifts	—	5,240	—	5,240	300
Management and Administration Costs					
Church management and administration	250	11,011	—	11,261	7,319
Development and building costs	1,017	84	—	1,101	3,051
Other Outgoing Resources					
Finance charges and interest payments	—	—	—	—	—
Governance costs	150	—	—	150	150
Cost of Generating Voluntary Income	103	—	—	103	101
Total expenditure	66,318	22,866	—	89,184	103,741
Gains / losses on investment assets	—	—	3,263	3,263	27,090
Net Income / (expenditure) resources before transfer	23,139	(2,082)	3,263	24,320	23,928
Transfers					
Gross transfers between funds - in	7,282	25,150	—	32,432	10,936
Gross transfers between funds - out	(29,807)	(2,625)	—	(32,432)	(10,936)
Other recognised gains / losses					
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	614	20,442	3,263	24,320	23,928
Reconciliation of funds					
Total funds brought forward	280,386	176,566	25,629	462,581	438,652

There may be minor discrepancies in the totals if the pence are not being shown

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Total funds carried forward	261,000	197,008	28,892	486,902	482,581

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The Rivers Team

Balance sheet (Summary)

As at: 31 December 2021

	As at 31/12/2021	As at 31/12/2020
	£	£
Fixed assets		
Tangible assets	379,000	379,000
Investments	—	25,629
	<u>379,000</u>	<u>404,629</u>
Current assets		
Debtors	3,348	4,236
Cash at bank and in hand	124,162	60,771
	<u>127,510</u>	<u>65,007</u>
Liabilities		
Creditors: Amounts falling due in one year	19,608	7,055
Net current assets less current liabilities	<u>107,902</u>	<u>57,952</u>
Total assets less current liabilities	<u>486,902</u>	<u>462,581</u>
Total net assets less liabilities	<u>486,902</u>	<u>462,581</u>
Represented by		
Unrestricted		
Unrestricted - General fund	147,000	146,386
Designated		
Designated - St Andrew's Centre	—	—
Designated - St L: Church Hall	114,000	114,000
Restricted		
Restricted - Centenary Fund	20,101	—
Restricted - Parish Weekend Fund	—	—
Restricted - St L: Christian Educat.	1,373	1,266
Restricted - St L: Eric Bower Fund	184	184
Restricted - St H: Belfield Fund	—	—
Restricted - ST M: Develop	—	—
Restricted - St Andrew's Centre	126,500	126,500
Restricted - Gift Day Appeals for Mission	—	—
Restricted - Youth Project	—	—
Restricted - St L: Poor Fund	1,690	1,547
Restricted - St L: Fabric Fund	156	366
Restricted - St M: Churchyard Extension	1,163	1,163
Restricted - St L: Churchyard Appeal	—	—
Restricted - St Helen's Restoration Fund	45,839	45,537
Endowment		
Endowment - St L: Poor Fund	5,973	5,300
Endowment - St L: Fabric Fund	5,456	4,781
Endowment - St L: Christian Educat.	4,131	3,620
Endowment - St H: MR&H Atkinson Trust	6,898	6,289
Endowment - St H: Belfield Fund	6,433	5,637

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	As at 31/12/2021	As at 31/12/2020
	£	£
Funds of the church	488,902	462,581

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The Rivers Team
Fund movement summary
Selected period: 01 January 2021 to 31 December 2021

Fund	Fund Balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances Carried forward
General - General fund	146,386	82,701	64,384	(17,701)	—	—	147,000
Centenary - Centenary Fund	—	13,583	9,465	15,984	—	—	20,101
SACF - St Andrew's Centre	126,500	6,270	7,810	1,539	—	—	126,500
Mission - Gift Day Appeals for Mission	—	240	5,240	5,000	—	—	—
Youth - Youth Project	—	—	—	—	—	—	—
Poor - St L: Poor Fund	6,847	142	—	—	673	—	7,663
Fabric1 - St L: Fabric Fund	5,147	140	350	—	674	—	5,613
Churchyd1 - St M: Churchyard Extension	1,163	—	—	—	—	—	1,163
Churchyd2 - St L: Churchyard Appeal	—	—	—	—	—	—	—
Restoratr1 - St Helen's Restoration Fund	45,537	135	—	165	—	—	45,839
Weekend - Parish Weekend Fund	—	—	—	—	—	—	—
Hall - St L: Church Hall	114,000	6,756	1,933	(4,822)	—	—	114,000
Education - St L: Christian Educat.	4,887	106	—	—	510	—	5,504
Bower - St L: Eric Bower Fund	184	—	—	—	—	—	184
Atkinson - St H: MR&H Atkinson Trust	6,289	—	—	—	608	—	6,898
Belfield - St H: Belfield Fund	5,637	165	—	(165)	795	—	6,433
Develop - ST M: Develop	—	—	—	—	—	—	—
Totals	462,581	110,241	89,184	—	3,263	—	486,902

There may be minor discrepancies in the totals if the pence are not being shown

The Rivers Team
Receipts and payments
Selected period: 01 January 2021 to 31 December 2021

<i>Note</i>	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
General - General fund (Unrestricted) Fund			
Income and endowments			
Voluntary Income			
<i>Incoming resources from donors</i>			
		47,139	50,133
	Planned giving		
	Open plate collections	6,171	4,988
	Gift days	10	—
	Sundry donation	1,353	1,812
	Gift Aid - from general gifts	11,644	12,300
	<i>Total Incoming resources from donors</i>	<u>66,318</u>	<u>69,234</u>
<i>Other voluntary income</i>			
	Grants - for specific purposes	535	35
	<i>Total Other voluntary income</i>	<u>535</u>	<u>35</u>
Income From Operating Activities			
<i>Income from activities related to the church's ministry</i>			
	Fees - Weddings	663	618
	Fees - Funerals use of church	1,462	1,811
	Fees - Funeral churchyard fee	7,634	5,930
	Fees - Other DCC fees	1,576	1,377
	Hall rent and room hire	36	—
	Coffee Morning	(12)	231
	<i>Total Income from activities related to the church's ministry</i>	<u>11,359</u>	<u>9,969</u>
<i>Income from fund raising and trading activities</i>			
	Parish magazine	—	26
	<i>Total Income from fund raising and trading activities</i>	<u>—</u>	<u>26</u>
Income From Property, Savings & Investments			
<i>Net income from property</i>			
	Net Income from property	4,487	4,626
	<i>Total Net Income from property</i>	<u>4,487</u>	<u>4,626</u>
<i>Income from investment and savings</i>			
	Bank/Building Society Interest	0	3
	<i>Total Income from investment and savings</i>	<u>0</u>	<u>3</u>
Other Incoming Resources			
<i>Other income</i>			
	Income where PCC acts agent	—	160
	<i>Total Other Income</i>	<u>—</u>	<u>160</u>
	Total Income and endowments	82,701	84,056
Expenditure			
Cost Of Activities Relating To The Church's Ministry			
<i>Running cost of buildings</i>			
	Utilities	4,460	5,306
	Insurance	7,744	7,635
	Security and monitoring	24	344
	Repairs and decoration	—	1,350
	Cleaning	281	372
	Maintenance contracts	2,208	1,722
	Other running costs	1,945	—
	<i>Total Running cost of buildings</i>	<u>16,663</u>	<u>16,732</u>
<i>Other running & operating costs</i>			
	Computers	434	—
<i>There may be minor discrepancies in the totals if the pence are not being shown</i>			

<i>Note</i>	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
	Equipment	557	—
	Consumables	—	182
	Websites & Internet	(21)	149
	Stationery	106	42
	Photocopying	1,603	1,198
	<i>Total Other running & operating costs</i>	<i>2,679</i>	<i>1,574</i>
	<i>Worship & services</i>		
	Waverley Promotion	—	254
	Worship - services	744	638
	Messy Church Resources	185	406
	<i>Total Worship & services</i>	<i>930</i>	<i>1,299</i>
	<i>Clergy cost</i>		
	Clergy - travel	—	63
	Clergy - telephones	—	140
	Clergy - housing	526	553
	Clergy - other	667	750
	<i>Total Clergy cost</i>	<i>1,194</i>	<i>1,506</i>
	<i>Churchyards</i>		
	St Mary's churchyard	1,600	1,520
	St George's churchyard	(363)	459
	St Andrews Churchyard	160	—
	<i>Total Churchyards</i>	<i>1,397</i>	<i>1,979</i>
	<i>Diocesan and Deanery costs</i>		
	Diocesan Common Fund	40,000	60,275
	<i>Total Diocesan and Deanery costs</i>	<i>40,000</i>	<i>60,275</i>
	<i>Cost of Fundraising and trading activities</i>		
	Toddler Church	—	384
	<i>Total Cost of Fundraising and trading activities</i>	<i>—</i>	<i>384</i>
	<i>Management and Administration Costs</i>		
	<i>Church management and administration</i>		
	Other admin costs	250	250
	<i>Total Church management and administration</i>	<i>250</i>	<i>250</i>
	<i>Development and building costs</i>		
	Building works	—	1,220
	Legal & Professional fees	1,017	516
	<i>Total Development and building costs</i>	<i>1,017</i>	<i>1,736</i>
	<i>Other Outgoing Resources</i>		
	<i>Governance costs</i>		
	Independent examination	150	150
	<i>Total Governance costs</i>	<i>150</i>	<i>150</i>
	<i>Cost of Generating Voluntary Income</i>		
	Gift Envelopes	103	101
	<i>Total Cost of Generating Voluntary Income</i>	<i>103</i>	<i>101</i>
	Total expenditure	64,384	85,989
	Excess of Income and endowments over Expenditure	18,316	(1,933)
	Brought forward balance	146,386	122,280
	Transfers to/(from)	(17,701)	1,038
	Adjustments	—	25,000
	Total carried forward balance	147,000	146,386

There may be minor discrepancies in the totals if the pence are not being shown

Centenary - Centenary Fund (Restricted) Fund**Income and endowments**

Voluntary Income

Incoming resources from donors

Planned giving	400	—
Open plate collections	55	—
Gift days	10,429	—
Sundry donation	376	—

<i>Total Incoming resources from donors</i>	<u>11,262</u>	<u>—</u>
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Other voluntary income

Gifts for specific purposes	—	577
Gift Aid - from specific gifts	2,320	—

<i>Total Other voluntary income</i>	<u>2,320</u>	<u>577</u>
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Total Income and endowments	13,583	577
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Expenditure

Cost Of Activities Relating To The Church's Ministry

Other running & operating costs

Photocopying	269	—
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<i>Total Other running & operating costs</i>	<u>269</u>	<u>—</u>
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Worship & services

Worship - services	20	—
Worship - courses & resources	858	641

<i>Total Worship & services</i>	<u>878</u>	<u>641</u>
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Mission & Ministry

Youth and childrens ministry	108	—
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<i>Total Mission & Ministry</i>	<u>108</u>	<u>—</u>
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Cost of Fundraising and trading activities

Toddler Church	105	—
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<i>Total Cost of Fundraising and trading activities</i>	<u>105</u>	<u>—</u>
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Management and Administration Costs

Church management and administration

Staff costs	7,884	3,764
Training costs	218	—

<i>Total Church management and administration</i>	<u>8,102</u>	<u>3,764</u>
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Total expenditure	9,465	4,406
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Excess of Income and endowments over Expenditure	4,117	(3,829)
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Brought forward balance	—	2,375
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Transfers to/(from)	15,984	1,454
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Total carried forward balance	20,101	—
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There may be minor discrepancies in the totals if the pence are not being shown

Note	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
SACF - St Andrew's Centre (Designated) Fund			
Brought forward balance		—	—
Total carried forward balance		—	—
SACF - St Andrew's Centre (Restricted) Fund			
Income and endowments			
Voluntary Income			
Other voluntary income			
Gifts for specific purposes		250	—
Total Other voluntary income		250	—
Income From Operating Activities			
Income from activities related to the church's ministry			
Hall rent and room hire		1,484	1,752
Refreshments		—	24
Total Income from activities related to the church's ministry		1,484	1,776
Income From Property, Savings & Investments			
Net Income from property			
Net Income from property		4,538	4,189
Total Net Income from property		4,538	4,189
Income from investment and savings			
Bank/Building Society Interest		0	9
Total Income from investment and savings		0	9
Total income and endowments		6,270	6,975
Expenditure			
Cost Of Activities Relating To The Church's Ministry			
Running cost of buildings			
Utilities		2,412	3,629
Insurance		1,280	1,307
Security and monitoring		—	20
Cleaning		694	451
Maintenance contracts		—	84
Other running costs		35	—
Total Running cost of buildings		4,422	5,492
Other running & operating costs			
Website & Internet		395	226
Stationery		—	100
Total Other running & operating costs		395	327
Churchyards			
St.Andrews Churchyard		—	140
Total Churchyards		—	140
Management and Administration Costs			
Church management and administration			
Staff costs		2,909	3,304
Total Church management and administration		2,909	3,304
Development and building costs			
Security Systems		84	—
Total Development and building costs		84	—
Total expenditure		7,810	9,263

There may be minor discrepancies in the totals if the pence are not being shown

<i>Note</i>	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
Excess of Income and endowments over Expenditure		(1,539)	(3,288)
Brought forward balance		126,500	126,500
Transfers to/(from)		1,539	3,288
Total carried forward balance		126,500	126,500

Mission - Gift Day Appeals for Mission (Restricted) Fund

Income and endowments

Voluntary Income

Incoming resources from donors

Planned giving	40	395
Open plate collections	200	50
Gift Aid - from general gifts	—	182

Total Incoming resources from donors 240 627

Other voluntary income

Gifts for specific purposes	—	731
Gift Aid - from specific gifts	—	210

Total Other voluntary income — 941

Total Income and endowments 240 1,568

Expenditure

Grants and Charitable Gifts

Gifts to mission

Overseas mission	—	1,368
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Total Gifts to mission — 1,368

Grants and other charitable gifts

Other charitable grants	5,240	200
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Total Grants and other charitable gifts 5,240 200

Total expenditure 5,240 1,568

Excess of Income and endowments over Expenditure (5,000) —

Brought forward balance — —

Transfers to/(from) 5,000 —

Total carried forward balance — —

Youth - Youth Project (Restricted) Fund

Brought forward balance — —

Total carried forward balance — —

There may be minor discrepancies in the totals if the pence are not being shown

Poor - St L: Poor Fund (Restricted) Fund**Income and endowments**

Income From Property, Savings & Investments

Income from investment and savings

Dividend and share Income

142

151

Total Income from investment and savings

142

151

Total Income and endowments**142****151****Expenditure**

Grants and Charitable Gifts

Grants and other charitable gifts

Other charitable grants

—

100

Total Grants and other charitable gifts

—

100

Total expenditure**—****100**

Excess of Income and endowments over Expenditure

142

51

Brought forward balance

1,547

1,405

Transfers to/(from)

—

90

Total carried forward balance**1,690****1,547****Poor - St L: Poor Fund (Endowment) Fund**

Brought forward balance

5,300

4,548

Transfers to/(from)

—

(90)

Gains & losses

673

841

Total carried forward balance**5,973****5,300****Fabric1 - St L: Fabric Fund (Restricted) Fund****Income and endowments**

Income From Property, Savings & Investments

Income from investment and savings

Dividend and share Income

140

137

Total Income from investment and savings

140

137

Total Income and endowments**140****137****Expenditure**

Cost Of Activities Relating To The Church's Ministry

Running cost of buildings

Repairs and decoration

350

—

Total Running cost of buildings

350

—

Total expenditure**350****—**

Excess of Income and endowments over Expenditure

(209)

137

Brought forward balance

366

138

Transfers to/(from)

—

90

Total carried forward balance**156****366***There may be minor discrepancies in the totals if the pence are not being shown*

Note	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
Fabric1 - St L: Fabric Fund (Endowment) Fund			
Brought forward balance		4,781	4,584
Transfers to/(from)		—	(90)
Gains & losses		674	287
Total carried forward balance		5,456	4,781
Churchyd1 - St M: Churchyard Extension (Restricted) Fund			
Income and endowments			
Income From Operating Activities			
<i>Income from activities related to the church's ministry</i>			
Fees - Funeral churchyard fee		—	281
<i>Total income from activities related to the church's ministry</i>		—	281
Total Income and endowments		—	281
Excess of Income and endowments over Expenditure		—	281
Brought forward balance		1,163	902
Total carried forward balance		1,163	1,163
Churchyd2 - St L: Churchyard Appeal (Restricted) Fund			
Brought forward balance		—	0
Transfers to/(from)		—	0
Total carried forward balance		—	—
Restoratr - St Helen's Restoration Fund (Restricted) Fund			
Income and endowments			
Income From Property, Savings & Investments			
<i>Income from investment and savings</i>			
Dividend and share income		135	176
<i>Total income from investment and savings</i>		135	176
Other Incoming Resources			
<i>Other income</i>			
VAT Reclaimed		—	650
<i>Total Other income</i>		—	650
Total Income and endowments		135	826
Expenditure			
Development and building costs			
Legal & Professional fees		—	1,315
<i>Total Development and building costs</i>		—	1,315
Total expenditure		—	1,315
Excess of income and endowments over Expenditure		135	(489)
Brought forward balance		45,537	45,863
Transfers to/(from)		165	164
Total carried forward balance		45,839	45,537

There may be minor discrepancies in the totals if the pence are not being shown

Weekend - Parish Weekend Fund (Restricted) Fund

Brought forward balance	—	—
Total carried forward balance	—	—

Hall - St L: Church Hall (Designated) Fund**Income and endowments**

Income From Operating Activities

Income from activities related to the church's ministry

Hall rent and room hire	6,758	6,758
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<i>Total income from activities related to the church's ministry</i>	<i>6,758</i>	<i>6,758</i>
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Total Income and endowments	6,758	6,758
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Expenditure

Cost Of Activities Relating To The Church's Ministry

Running cost of buildings

Utilities	201	98
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Insurance	582	673
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Maintenance contracts	—	205
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Other running costs	1,150	—
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<i>Total Running cost of buildings</i>	<i>1,933</i>	<i>977</i>
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Total expenditure	1,933	977
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Excess of Income and endowments over Expenditure	4,822	5,780
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Brought forward balance	114,000	114,000
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Transfers to/(from)	(4,822)	(5,780)
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Total carried forward balance	114,000	114,000
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Education - St L: Christian Educat. (Restricted) Fund**Income and endowments**

Income From Property, Savings & Investments

Income from investment and savings

Dividend and share income	106	104
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<i>Total Income from Investment and savings</i>	<i>106</i>	<i>104</i>
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Total Income and endowments	106	104
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Excess of Income and endowments over Expenditure	106	104
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Brought forward balance	1,266	1,094
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Transfers to/(from)	—	68
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Total carried forward balance	1,373	1,266
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There may be minor discrepancies in the totals if the pence are not being shown

<i>Note</i>	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
Education - St L: Christian Educat. (Endowment) Fund			
Brought forward balance		3,620	3,470
Transfers to/(from)		—	(68)
Gains & losses		510	217
Total carried forward balance		4,131	3,820
Bower - St L: Eric Bower Fund (Restricted) Fund			
Expenditure			
Cost Of Activities Relating To The Church's Ministry			
<i>Running cost of buildings</i>			
Other running costs		—	120
<i>Total Running cost of buildings</i>		—	120
Total expenditure		—	120
Excess of Income and endowments over Expenditure		—	(120)
Brought forward balance		184	304
Total carried forward balance		184	184
Atkinson - St H: MR&H Atkinson Trust (Endowment) Fund			
Brought forward balance		6,289	5,884
Gains & losses		608	404
Total carried forward balance		6,898	6,288
Belfield - St H: Belfield Fund (Restricted) Fund			
Income and endowments			
Income From Property, Savings & Investments			
<i>Income from investment and savings</i>			
Bank/Building Society Interest		0	1
Dividend and share Income		165	162
<i>Total Income from investment and savings</i>		165	164
Total Income and endowments		165	164
Excess of Income and endowments over Expenditure		165	164
Brought forward balance		—	—
Transfers to/(from)		(165)	(164)
Total carried forward balance		—	—

There may be minor discrepancies in the totals if the pence are not being shown

<i>Note</i>	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
Belfield - St H: Belfield Fund (Endowment) Fund			
Income and endowments			
Other Incoming Resources			
<i>Other Income</i>			
Other Income		0	—
	<i>Total Other income</i>	<u>0</u>	<u>—</u>
Total Income and endowments		0	—
		<u>0</u>	<u>—</u>
Excess of Income and endowments over Expenditure		0	—
Brought forward balance		5,637	5,298
Gains & losses		795	338
Total carried forward balance		<u>6,433</u>	<u>5,637</u>
Develop - ST M: Develop (Restricted) Fund			
Brought forward balance		—	—
Total carried forward balance		<u>—</u>	<u>—</u>

There may be minor discrepancies in the totals if the pence are not being shown

The Rivers Team

Statement of Assets and Liabilities (by fund)

As at: 31 December 2021

	Balance	Previous balance
General fund : Unrestricted		
<i>Tangible assets</i>		
ZZ01: House 18 St Georges Drive	111,107.26	140,000.00
	111,107.26	140,000.00
<i>Debtors</i>		
Z05: Accounts Receivable	3,259.87	2,536.79
ZZZ08: Prepayments	—	1,289.21
ZZZZ01: Current Account General	10,008.54	(12,575.19)
ZZZZ02: Deposit Account General	3,056.59	56.71
ZZZZ03: Current Account Restricted	20,937.81	(1.82)
ZZZZ05: Current Account St Andrews	—	2,224.26
ZZZZ06: Deposit Account St Andrews	—	8,335.18
ZZZZ07: Current Account Restoration	6,898.08	—
ZZZZ11: Inter fund loan account	—	150.00
	44,160.89	2,015.14
<i>Creditors: Amounts falling due in one year</i>		
Z04: Accounts Payable	—	2,880.00
ZZZ09: Accruals	11,496.00	—
ZZZ11: Inter fund loan account	(3,228.82)	(7,251.03)
	8,267.18	(4,371.03)
Total for General fund : Unrestricted	147,000.97	146,386.17
Centenary Fund : Restricted		
<i>Debtors</i>		
Z05: Accounts Receivable	88.42	—
ZZZZ01: Current Account General	20,013.27	4,406.38
	20,101.69	4,406.38
<i>Creditors: Amounts falling due after more than one year</i>		
ZZZ11: Inter fund loan account	—	4,406.38
	—	4,406.38
Total for Centenary Fund : Restricted	20,101.69	—
St Andrew's Centre : Restricted		
<i>Tangible assets</i>		
ZZ02: 85 Bonet Lane Flat & Centre	125,000.00	125,000.00
	125,000.00	125,000.00
<i>Debtors</i>		
Z05: Accounts Receivable	—	668.00
ZZZ08: Prepayments	—	(402.75)
ZZZZ01: Current Account General	—	1,700.96
ZZZZ05: Current Account St Andrews	1,000.00	(1,249.26)
ZZZZ06: Deposit Account St Andrews	503.91	(8,228.97)
ZZZZ11: Inter fund loan account	—	(150.00)
	1,503.91	(7,662.02)

	Balance	Previous balance
Creditors: Amounts falling due in one year		
Z04: Accounts Payable	—	302.83
ZZZ11: Inter fund loan account	3.91	(9,484.65)
	<u>3.91</u>	<u>(9,182.02)</u>
Total for St Andrew's Centre : Restricted	126,500.00	126,500.00
Gift Day Appeals for Mission : Restricted		
Debtors		
Z05: Accounts Receivable	—	474.00
ZZZ08: Prepayments	—	(329.00)
ZZZZ01: Current Account General	8,112.78	8,296.83
	<u>8,112.78</u>	<u>8,441.83</u>
Creditors: Amounts falling due in one year		
Z04: Accounts Payable	—	3,872.78
ZZZ09: Accruals	8,112.78	—
ZZZ11: Inter fund loan account	—	2,669.05
	<u>8,112.78</u>	<u>6,441.83</u>
Total for Gift Day Appeals for Mission : Restricted	—	—
St L: Poor Fund : Restricted		
Cash at bank and in hand		
ZZZZ01: Current Account General	223.22	187.01
ZZZZ02: Deposit Account General	564.68	564.68
ZZZZ03: Current Account Restricted	902.22	796.93
	<u>1,690.12</u>	<u>1,547.62</u>
Total for St L: Poor Fund : Restricted	1,690.12	1,547.62
St L: Poor Fund : Endowment		
Tangible assets		
ZZ01: House 18 St Georges Drive	5,973.75	—
ZZ08: COIF Investments	—	5,300.25
	<u>5,973.75</u>	<u>5,300.25</u>
Total for St L: Poor Fund : Endowment	5,973.75	5,300.25
St L: Fabric Fund : Restricted		
Cash at bank and in hand		
ZZZZ01: Current Account General	—	(942.61)
ZZZZ02: Deposit Account General	—	427.67
ZZZZ03: Current Account Restricted	1,011.64	871.26
	<u>1,011.64</u>	<u>356.32</u>
Creditors: Amounts falling due after more than one year		
ZZZ11: Inter fund loan account	854.94	(10.00)
	<u>854.94</u>	<u>(10.00)</u>
Total for St L: Fabric Fund : Restricted	156.70	366.32

	Balance	Previous balance
St L: Fabric Fund : Endowment		
<i>Tangible assets</i>		
ZZ01: House 18 St Georges Drive	5,456.36	—
ZZ06: COIF Investments	—	4,781.49
	<u>5,456.36</u>	<u>4,781.49</u>
Total for St L: Fabric Fund : Endowment	5,456.36	4,781.49
St M: Churchyard Extension : Restricted		
<i>Cash at bank and in hand</i>		
ZZZZ01: Current Account General	1,163.25	7,249.69
ZZZZ02: Deposit Account General	—	1,703.56
	<u>1,163.25</u>	<u>8,953.25</u>
<i>Creditors: Amounts falling due after more than one year</i>		
ZZZ11: Inter fund loan account	—	7,790.00
	<u>—</u>	<u>7,790.00</u>
Total for St M: Churchyard Extension : Restricted	1,163.25	1,163.25
St L: Churchyard Appeal : Restricted		
<i>Cash at bank and in hand</i>		
ZZZZ01: Current Account General	—	(21.76)
ZZZZ02: Deposit Account General	—	155.76
	<u>—</u>	<u>134.00</u>
<i>Creditors: Amounts falling due after more than one year</i>		
ZZZ11: Inter fund loan account	—	134.00
	<u>—</u>	<u>134.00</u>
Total for St L: Churchyard Appeal : Restricted	—	—
St Helen's Restoration Fund : Restricted		
<i>Cash at bank and in hand</i>		
ZZZZ01: Current Account General	109.00	1,430.83
ZZZZ03: Current Account Restricted	2,922.56	1,434.98
ZZZZ07: Current Account Restoration	42,807.70	42,672.13
	<u>45,839.26</u>	<u>45,537.94</u>
Total for St Helen's Restoration Fund : Restricted	45,839.26	45,537.94
Parish Weekend Fund : Restricted		
<i>Cash at bank and in hand</i>		
ZZZZ01: Current Account General	—	(785.63)
ZZZZ03: Current Account Restricted	—	785.63
ZZZZ05: Current Account St Andrews	—	25.00
ZZZZ06: Deposit Account St Andrews	—	(25.00)
	<u>—</u>	<u>—</u>
Total for Parish Weekend Fund : Restricted	—	—

	Balance	Previous balance
St L: Church Hall : Designated		
<i>Tangible assets</i>		
ZZ04: Chruch Hall Tinsley	114,000.00	114,000.00
	<u>114,000.00</u>	<u>114,000.00</u>
Total for St L: Church Hall : Designated	114,000.00	114,000.00
St L: Christian Educat. : Restricted		
<i>Cash at bank and in hand</i>		
ZZZZ01: Current Account General	—	(112.45)
ZZZZ02: Deposit Account General	583.31	696.76
ZZZZ03: Current Account Restricted	789.96	883.67
	<u>1,373.27</u>	<u>1,266.98</u>
Total for St L: Christian Educat. : Restricted	1,373.27	1,266.98
St L: Christian Educat. : Endowment		
<i>Tangible assets</i>		
ZZ01: House 18 St Georges Drive	4,131.27	—
ZZ06: COIF Investments	—	3,620.29
	<u>4,131.27</u>	<u>3,620.29</u>
Total for St L: Christian Educat. : Endowment	4,131.27	3,620.29
St L: Eric Bower Fund : Restricted		
<i>Cash at bank and in hand</i>		
ZZZZ01: Current Account General	—	(120.00)
ZZZZ02: Deposit Account General	184.14	784.14
	<u>184.14</u>	<u>664.14</u>
<i>Creditors: Amounts falling due after more than one year</i>		
ZZZ11: Inter fund loan account	—	480.00
	<u>—</u>	<u>480.00</u>
Total for St L: Eric Bower Fund : Restricted	184.14	184.14
St H: MR&H Atkinson Trust : Endowment		
<i>Tangible assets</i>		
ZZ01: House 18 St Georges Drive	6,898.08	—
ZZ06: COIF Investments	—	6,289.60
	<u>6,898.08</u>	<u>6,289.60</u>
Total for St H: MR&H Atkinson Trust : Endowment	6,898.08	6,289.60
St H: Belfield Fund : Restricted		
<i>Cash at bank and in hand</i>		
TEMP4: Deposit - Treeton	2,329.50	2,206.04
ZZZZ01: Current Account General	—	(2,206.04)
ZZZZ03: Current Account Restricted	40.47	—
	<u>2,369.97</u>	<u>—</u>
<i>Creditors: Amounts falling due after more than one year</i>		
ZZZ11: Inter fund loan account	2,369.97	—
	<u>2,369.97</u>	<u>—</u>
Total for St H: Belfield Fund : Restricted	—	—

	Balance	Previous balance
St H: Belfield Fund : Endowment		
<i>Tangible assets</i>		
ZZ01: House 18 St Georges Drive	6,433.28	—
ZZ06: COIF Investments	—	5,637.57
	<u>6,433.28</u>	<u>5,637.57</u>
Total for St H: Belfield Fund : Endowment	<u>6,433.28</u>	<u>5,637.57</u>
 ST M: Develop : Restricted		
<i>Debtors</i>		
Z05: Accounts Receivable	—	245.00
ZZZ08: Prepayments	—	(245.00)
ZZZZ01: Current Account General	—	(141.33)
ZZZZ03: Current Account Restricted	—	1,487.58
	<u>—</u>	<u>1,346.25</u>
<i>Creditors: Amounts falling due after more than one year</i>		
ZZZ11: Inter fund loan account	—	1,346.25
	<u>—</u>	<u>1,346.25</u>
Total for ST M: Develop : Restricted	<u>—</u>	<u>—</u>
 Grand Total	 <u><u>486,902.14</u></u>	 <u><u>462,561.62</u></u>



Annual Report & Accounts

Year Ended 31st December 2021



THE PPC OF RIVERS TEAM MINISTRY
FINANCIAL REPORT FOR YEAR ENDED 31st DECEMBER 2021

The 2021 accounts have been prepared on an accruals basis.

In addition to the General Funds, the accounts of the Rivers Team include the following other funds:

Unrestricted or Designated Funds

St Lawrence Church Hall Fund

Restricted Funds

The following Restricted Funds are included:

- | | |
|--------------------------------------|---|
| St Lawrence Churchyard Appeal Fund | - for the upkeep and maintenance of the Churchyard |
| St Lawrence Christian Education Fund | - for the resourcing of Christian teaching and education |
| St Lawrence Eric Bower Fund | - to maintain a certain grave & provide flowers in church |
| St Lawrence Fabric Fund | - for maintaining the fabric of St. Lawrence Church |
| St Lawrence Poor Fund | - to provide assistance for those in Tinsley in financial hardship |
| St Helen's Restoration Fund | - for repairs to the fabric of St Helen's interior or exterior |
| St Helen's Atkinson Memorial Trust | - income from capital invested may be used for maintenance of the general fabric St Helen's |
| St Andrew's Centre Fund | - for the development of and running the St Andrew's Centre as a community facility |
| St Mary's Churchyard Extension Fund | - for the extension of the churchyard at St Mary's |
| Gift Day Appeals Fund | - specific appeals are made for named charities and the monies collected are distributed accordingly |
| Centenary Project Fund | - for the support of ministry to children, families and youth, including payments for the employment of a Children and Families worker and a Youth worker where possible. This fund was opened in 2020. |

Endowment Funds

The following are included as Endowment Funds. Unless noted separately the income from the investment is for use by the corresponding restricted or designated fund:

St Lawrence Christian Education Fund

St Lawrence Fabric Fund

St Lawrence Poor Fund

St Helen's Belfield Fund

St Helen's M.R & H Atkinson Memorial Trust

COVID-19

COVID-19 has had a significant impact on the Church. From the start of the pandemic in March 2020, most Church services were streamed online on Facebook Live, and when in person gatherings did resume numbers were severely restricted, which has impacted on income through open plate collections, room hire and

occasional offices. Whilst these started to recover through 2021 they still remain well below pre-pandemic levels. The church is thankful for the generosity and hard work of all those who have contributed to enabling the Church to continue in such challenging times.

Endowment Funds

Following discussions with SDBF the PCC resolved that the endowments invested in share portfolios be sold, and the capital realised (£28,892.74) be reinvested in a share in the equity of the property at 18 St. George's Drive, which will give the endowment funds the following stake in the capital and ongoing rental income of the property:

General Fund equity in 18 St Georges Drive	140,000.00	100.00%
General Fund equity released	-28,892.74	22.64%
General Fund retained equity	111,107.26	79.34%
St Lawrence Christian Education Fund	4,131.27	2.95%
St Lawrence Fabric Fund	5,456.36	3.90%
St Lawrence Poor Fund	5,973.75	4.27%
St Helen's Belfield Fund	6,433.28	4.59%
St Helen's M.R & H Atkinson Memorial Trust	6,898.08	4.93%
Endowment capital invested	28,892.74	20.64%
Total	140,000.00	100.00%

The equity released by the general fund will be used to renovate the property with a view to increasing its rental income with any surplus being used at the discretion of the PCC.

General Funds

Income

Overall income decreased by £1,355 to £82,701 (2020: £84,056). Giving income (excluding Gift Aid) has decreased by £2,260 (2021: £54,673, 2020: £56,933). Tax recovered under the Gift Aid scheme totalled £11,644 (2020 - £12,300). Income from fees for occasional offices increased by £1,599 (2021: £11,335, 2020: £9,736).

Net rental income from the house at 18, St Georges Drive which has been let on a short-term tenancy throughout 2021, produced a net rental income of £4,487 (2020: £4,626) in the year after taking into account agents fees and other letting costs. There have been no major costs for repairs and maintenance of the property this year.

Expenditure

Expenditure decreased to £64,384 (2020: £85,989). The decrease is primarily due to a decrease in the contribution to the Diocese of £20,275. Cost savings were made in running costs of the buildings and worship and services costs.

The General fund produced an operating surplus of £18,316 (2020: £1,933 deficit). In 2020, the property was revalued, giving an additional surplus of £25,000.

Net transfers of monies to other funds totalled £17,701 (2020: £1,038 transfer from other funds), details of which can be found in the Fund Movement Summary, meaning that General Fund reserves now stand at £147,000 (2020 - £146,386).

Restricted, Designated and Endowment Funds

St Lawrence Church Hall - Designated Fund

The income and expenditure in respect of St. Lawrence Hall are accounted for separately with any surplus transferred in full to the General Fund.

Income from lettings (2021: £6,756, 2020: £6,758) remained consistent to the prior year and expenditure (2021: £1,933, 2020: £977) increased due to one off electrical work in the year, therefore a decreased surplus of £4,822 (2020: £5,780) was generated.

The Church Hall was valued at 31 December 2004 at £114,000 and is included in the balance sheet on this basis.

St. Andrew's Development – Restricted Fund.

Income from the use of the Centre remained much lower than 2019 and before due to the effects of COVID-19 (2021: £1,484, 2020: £1,776). Income from the rental of the flat at 85 Bonet Lane increased (2021: £4,536, 2020: £4,189). This reflects a large decrease in total receipts (2021: £6,270, 2020: £5,975).

Expenditure decreased overall by £1,453 (2021: £7,810, 2020: £9,263) resulting in a deficit of £1,539 (2020: £3,288). This was covered by a transfer from the General Fund.

85, Bonet Lane was valued at 31 December 2004 at £125,000 and is included in the balance sheet on this basis.

The fund retained net current assets of £1,500 (2020: £1,500).

Mission Gift Day Appeals – Restricted Fund.

The PCC is committed to give 10% (a tithe) of the money it received from giving the previous year to support various mission partners. It aims to hold special gift days each year for this and makes up any shortfall from General Funds.

However, in the extraordinary circumstances of the last 2 years have meant that the PCC is not in a financial position to cover this tithe in full. The PCC will gift all money that was generated from activities relating to the Mission Fund to mission partners. Gift days and donations raised £240 (2020: £1,568) towards our mission giving commitments.

There was one-off payment made from the discretionary fund of £125.

The PCC has also committed to give an additional £5,000 from the General Fund this year to support mission partners.

Charitable donations committed totalled £5,240 (2020: £1,568). In addition the discretionary fund mission giving accrued from previous years totals £2,253.92. It has been agreed that £1,253.92 be distributed, keeping £1,000.00 in reserve to respond to any emergency appeals that may arise in the next 12 months. These donations have been committed to be paid to overseas mission partners as follows:

Mission partner	%	Mission giving	Amount	
			Discretionary	Total
Rotherham Samaritans	5%	£ 262.00	£ 68.95	£ 330.95
Rotherham Holiday Aid:	5%	£ 262.00	£ 68.95	£ 330.95
Rotherham Street Pastorals	5%	£ 262.00	£ 68.95	£ 330.95
Hansi Jain	25%	£ 1,310.00	£ 344.73	£ 1,654.73
Tear Fund	25%	£ 1,310.00	£ 344.73	£ 1,654.73
CPAS	25%	£ 1,310.00	£ 344.73	£ 1,654.73
Barnabas Fund	10%	£ 524.00	£ 137.88	£ 661.88
Total		£ 5,240.00	£ 1,378.92	£ 6,618.92

These sums are accrued in the accounts for payments to be made in 2022.

The PCC reviews its overall commitment to mission giving and the mission partners it supports on an annual basis. The PCC is hopeful that the commitment to mission giving will return in full in 2022, but all financial information and the financial health of the Church will be considered before such decisions are made.

St. Helen's Restoration – Restricted Fund.

Income totalled £135 (2020: £826) for the year, and no expenditure was incurred (2020: £1,315). This produced a net surplus of £135 (2020: £489 deficit). After including transfers of dividend income from the St Helen's Belfield Fund of £165 (2020: £164), this leaves a fund balance of £45,839 (2020: £45,537).

St. Mary's Churchyard Extension – Restricted Fund.

There was no income or expenditure on the churchyard extension during the year (2020: £261 income). This leaves a fund balance of £1,163 (2020: £1,163).

Other Restricted, Designated and Endowment Funds

Full details of other funds can be found from page 7 in the accounts.

In order to streamline its accounting processes, the PCC is seeking to reduce the number of restricted funds it holds. To this effect it has, with the agreement of the DCCs adopted a policy of reducing the balances of restricted funds by calling on them first for any expenditure which legitimately meets the conditions of fund. Where possible the PCC may look to amalgamate funds with similar objectives and conditions.

On behalf of the PCC of the Rivers Team ministry:



Rev P Barringer

(Team Rector and Oversight Minister)

Chair

Date: 17/1/23

THE PCC OF RIVERS TEAM MINISTRY
STATEMENT OF ACCOUNTING POLICIES
YEAR ENDED 31st DECEMBER 2021

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2015.

The financial statements have been prepared under a historical cost convention except for the valuation of two properties owned by the PCC, which are detailed below.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC unless otherwise stated in the appendices. These also include funds designated for a particular purpose by the PCC.

The accounts include all transactions, assets and liabilities for which the PCC can be held responsible in law. They do not include the accounts for other church groups that owe their affiliation to another body, nor those that are informal gatherings of Church members.

Incoming Resources

Voluntary Income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the Income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount is quantifiable and its ultimate receipt by the PCC is reasonably certain. Grants relating to future expenditure are carried forward as funds held on deposit.

Income from trading activities is accounted for gross.

Other Income

Rental income from letting of church premises is recognised when the rental is due.

Income from Investments

Interest entitlements are accounted for as they accrue.

Resources Used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

The diocesan parish share is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet.

Fixed Assets

Non consecrated property

Non consecrated property owned by the PCC is included at valuation at 31st December 2004. The property owned by the general fund was revalued at 31 December 2020.

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 1993

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventories, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2004 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under (£2,500) or on the repair of movable church furnishings acquired before 1 January 2004 is written off.

Other fixtures, fittings and office equipment

Individual items of equipment with a purchase price of £2,500 or less are written off when the asset is acquired.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

The Rivers Team
Statement of Financial Activities

For the period from 01 January 2021 to 31 December 2021

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Voluntary Income					
Incoming resources from donors	66,318	11,502	—	77,821	69,862
Other voluntary income	535	2,570	—	3,105	1,553
Income From Operating Activities					
Income from activities related to the church's	18,115	1,484	—	19,599	18,765
Income from fund raising and trading activities	—	—	—	—	26
Income From Property, Savings & Investments					
Net Income from property	4,487	4,536	—	9,023	8,815
Income from investment and savings	0	691	—	691	746
Other Incoming Resources					
Other income	—	—	0	0	810
Total Income	89,457	20,784	0	110,241	100,680
Expenditure on:					
Cost Of Activities Relating To The Church's Ministry					
Running cost of buildings	18,597	4,772	—	23,369	23,322
Other running & operating costs	2,679	665	—	3,344	1,901
Worship & services	930	878	—	1,809	1,941
Mission & Ministry	—	108	—	108	—
Clergy cost	1,194	—	—	1,194	1,506
Churchyards	1,397	—	—	1,397	2,119
Diocesan and Deanery costs	40,000	—	—	40,000	60,275
Cost of Fundraising and trading activities	—	105	—	105	384
Fundraising and trading activity costs	—	—	—	—	—
Grants and Charitable Gifts	—	—	—	—	—
Gifts to mission	—	—	—	—	1,388
Grants and other charitable gifts	—	5,240	—	5,240	300
Management and Administration Costs					
Church management and administration	250	11,011	—	11,261	7,319
Development and building costs	1,017	84	—	1,101	3,051
Other Outgoing Resources					
Finance charges and interest payments	—	—	—	—	—
Governance costs	150	—	—	150	150
Cost of Generating Voluntary Income	103	—	—	103	101
Total expenditure	66,318	22,866	—	89,184	103,741
Gains / losses on investment assets	—	—	3,263	3,263	27,090
Net income / (expenditure) resources before transfer	23,139	(2,082)	3,263	24,320	23,928
Transfers					
Gross transfers between funds - in	7,282	25,150	—	32,432	10,936
Gross transfers between funds - out	(29,807)	(2,625)	—	(32,432)	(10,936)
Other recognised gains / losses					
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	614	20,442	3,263	24,320	23,928
Reconciliation of funds					
Total funds brought forward	280,386	176,566	25,629	462,581	438,652

There may be minor discrepancies in the totals if the pence are not being shown

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Total funds carried forward	261,000	197,008	28,892	486,902	482,581

There may be minor discrepancies in the totals if the pence are not being shown

The Rivers Team

Balance sheet (Summary)

As at: 31 December 2021

	As at 31/12/2021	As at 31/12/2020
	£	£
Fixed assets		
Tangible assets	379,000	379,000
Investments	—	25,629
	<u>379,000</u>	<u>404,629</u>
Current assets		
Debtors	3,348	4,236
Cash at bank and in hand	124,162	60,771
	<u>127,510</u>	<u>65,007</u>
Liabilities		
Creditors: Amounts falling due in one year	19,608	7,055
Net current assets less current liabilities	<u>107,902</u>	<u>57,952</u>
Total assets less current liabilities	<u>486,902</u>	<u>462,581</u>
Total net assets less liabilities	<u>486,902</u>	<u>462,581</u>
Represented by		
Unrestricted		
Unrestricted - General fund	147,000	146,386
Designated		
Designated - St Andrew's Centre	—	—
Designated - St L: Church Hall	114,000	114,000
Restricted		
Restricted - Centenary Fund	20,101	—
Restricted - Parish Weekend Fund	—	—
Restricted - St L: Christian Educat.	1,373	1,266
Restricted - St L: Eric Bower Fund	184	184
Restricted - St H: Belfield Fund	—	—
Restricted - ST M: Develop	—	—
Restricted - St Andrew's Centre	126,500	126,500
Restricted - Gift Day Appeals for Mission	—	—
Restricted - Youth Project	—	—
Restricted - St L: Poor Fund	1,690	1,547
Restricted - St L: Fabric Fund	156	366
Restricted - St M: Churchyard Extension	1,163	1,163
Restricted - St L: Churchyard Appeal	—	—
Restricted - St Helen's Restoration Fund	45,839	45,537
Endowment		
Endowment - St L: Poor Fund	5,973	5,300
Endowment - St L: Fabric Fund	5,456	4,781
Endowment - St L: Christian Educat.	4,131	3,620
Endowment - St H: MR&H Atkinson Trust	6,898	6,289
Endowment - St H: Belfield Fund	6,433	5,637

There may be minor discrepancies in the totals if the pence are not being shown

	As at 31/12/2021	As at 31/12/2020
	£	£
Funds of the church	488,902	462,581

There may be minor discrepancies in the totals if the pence are not being shown

The Rivers Team
Fund movement summary
Selected period: 01 January 2021 to 31 December 2021

Fund	Fund Balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances Carried forward
General - General fund	146,386	82,701	64,384	(17,701)	—	—	147,000
Centenary - Centenary Fund	—	13,583	9,465	15,984	—	—	20,101
SACF - St Andrew's Centre	126,500	6,270	7,810	1,539	—	—	126,500
Mission - Gift Day Appeals for Mission	—	240	5,240	5,000	—	—	—
Youth - Youth Project	—	—	—	—	—	—	—
Poor - St L: Poor Fund	6,847	142	—	—	673	—	7,663
Fabric1 - St L: Fabric Fund	5,147	140	350	—	674	—	5,613
Churchyd1 - St M: Churchyard Extension	1,163	—	—	—	—	—	1,163
Churchyd2 - St L: Churchyard Appeal	—	—	—	—	—	—	—
Restoratr1 - St Helen's Restoration Fund	45,537	135	—	165	—	—	45,839
Weekend - Parish Weekend Fund	—	—	—	—	—	—	—
Hall - St L: Church Hall	114,000	6,756	1,933	(4,822)	—	—	114,000
Education - St L: Christian Educat.	4,887	106	—	—	510	—	5,504
Bower - St L: Eric Bower Fund	184	—	—	—	—	—	184
Atkinson - St H: MR&H Atkinson Trust	6,289	—	—	—	608	—	6,898
Belfield - St H: Belfield Fund	5,637	165	—	(165)	795	—	6,433
Develop - ST M: Develop	—	—	—	—	—	—	—
Totals	462,581	110,241	89,184	—	3,263	—	486,902

There may be minor discrepancies in the totals if the pence are not being shown

The Rivers Team
Receipts and payments
Selected period: 01 January 2021 to 31 December 2021

<i>Note</i>	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
General - General fund (Unrestricted) Fund			
Income and endowments			
Voluntary Income			
<i>Incoming resources from donors</i>			
		47,139	50,133
		8,171	4,988
		10	—
		1,353	1,812
		11,644	12,300
	<i>Total Incoming resources from donors</i>	<u>66,318</u>	<u>69,234</u>
<i>Other voluntary income</i>			
		535	35
	<i>Total Other voluntary income</i>	<u>535</u>	<u>35</u>
Income From Operating Activities			
<i>Income from activities related to the church's ministry</i>			
		863	618
		1,462	1,811
		7,834	5,930
		1,576	1,377
		36	—
		(12)	231
	<i>Total Income from activities related to the church's ministry</i>	<u>11,359</u>	<u>9,969</u>
<i>Income from fund raising and trading activities</i>			
		—	26
	<i>Total Income from fund raising and trading activities</i>	<u>—</u>	<u>26</u>
Income From Property, Savings & Investments			
<i>Net income from property</i>			
		4,487	4,626
	<i>Total Net Income from property</i>	<u>4,487</u>	<u>4,626</u>
<i>Income from investment and savings</i>			
		0	3
	<i>Total Income from investment and savings</i>	<u>0</u>	<u>3</u>
Other Incoming Resources			
<i>Other income</i>			
		—	160
	<i>Total Other Income</i>	<u>—</u>	<u>160</u>
	Total Income and endowments	82,701	84,056
Expenditure			
Cost Of Activities Relating To The Church's Ministry			
<i>Running cost of buildings</i>			
		4,460	5,306
		7,744	7,635
		24	344
		—	1,350
		281	372
		2,208	1,722
		1,945	—
	<i>Total Running cost of buildings</i>	<u>16,663</u>	<u>16,732</u>
<i>Other running & operating costs</i>			
		434	—
<i>There may be minor discrepancies in the totals if the pence are not being shown</i>			

<i>Note</i>	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
Equipment		557	—
Consumables		—	182
Websites & Internet		(21)	149
Stationery		106	42
Photocopying		1,603	1,198
<i>Total Other running & operating costs</i>		<u>2,679</u>	<u>1,574</u>
<i>Worship & services</i>			
Waverley Promotion		—	254
Worship - services		744	638
Messy Church Resources		185	406
<i>Total Worship & services</i>		<u>930</u>	<u>1,299</u>
<i>Clergy cost</i>			
Clergy - travel		—	63
Clergy - telephones		—	140
Clergy - housing		526	553
Clergy - other		667	750
<i>Total Clergy cost</i>		<u>1,194</u>	<u>1,506</u>
<i>Churchyards</i>			
St Mary's churchyard		1,600	1,520
St George's churchyard		(363)	459
St Andrews Churchyard		160	—
<i>Total Churchyards</i>		<u>1,397</u>	<u>1,979</u>
<i>Diocesan and Deanery costs</i>			
Diocesan Common Fund		40,000	60,275
<i>Total Diocesan and Deanery costs</i>		<u>40,000</u>	<u>60,275</u>
<i>Cost of Fundraising and trading activities</i>			
Toddler Church		—	384
<i>Total Cost of Fundraising and trading activities</i>		<u>—</u>	<u>384</u>
<i>Management and Administration Costs</i>			
<i>Church management and administration</i>			
Other admin costs		250	250
<i>Total Church management and administration</i>		<u>250</u>	<u>250</u>
<i>Development and building costs</i>			
Building works		—	1,220
Legal & Professional fees		1,017	516
<i>Total Development and building costs</i>		<u>1,017</u>	<u>1,736</u>
<i>Other Outgoing Resources</i>			
<i>Governance costs</i>			
Independent examination		150	150
<i>Total Governance costs</i>		<u>150</u>	<u>150</u>
<i>Cost of Generating Voluntary Income</i>			
Gift Envelopes		103	101
<i>Total Cost of Generating Voluntary Income</i>		<u>103</u>	<u>101</u>
Total expenditure		64,384	85,989
Excess of Income and endowments over Expenditure		18,316	(1,933)
Brought forward balance		146,386	122,280
Transfers to/(from)		(17,701)	1,038
Adjustments		—	25,000
Total carried forward balance		147,000	146,386

There may be minor discrepancies in the totals if the pence are not being shown

Centenary - Centenary Fund (Restricted) Fund
Income and endowments
Voluntary Income
Incoming resources from donors

Planned giving	400	—
Open plate collections	55	—
Gift days	10,429	—
Sundry donation	376	—

<i>Total Incoming resources from donors</i>	<u>11,262</u>	<u>—</u>
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Other voluntary income

Gifts for specific purposes	—	577
Gift Aid - from specific gifts	2,320	—

<i>Total Other voluntary income</i>	<u>2,320</u>	<u>577</u>
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Total Income and endowments	13,583	577
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Expenditure
Cost Of Activities Relating To The Church's Ministry
Other running & operating costs

Photocopying	269	—
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<i>Total Other running & operating costs</i>	<u>269</u>	<u>—</u>
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Worship & services

Worship - services	20	—
Worship - courses & resources	858	641

<i>Total Worship & services</i>	<u>878</u>	<u>641</u>
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Mission & Ministry

Youth and childrens ministry	108	—
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<i>Total Mission & Ministry</i>	<u>108</u>	<u>—</u>
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Cost of Fundraising and trading activities

Toddler Church	105	—
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<i>Total Cost of Fundraising and trading activities</i>	<u>105</u>	<u>—</u>
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Management and Administration Costs
Church management and administration

Staff costs	7,884	3,764
Training costs	218	—

<i>Total Church management and administration</i>	<u>8,102</u>	<u>3,764</u>
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Total expenditure	9,465	4,406
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Excess of Income and endowments over Expenditure	4,117	(3,829)
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Brought forward balance	—	2,375
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Transfers to/(from)	15,984	1,454
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Total carried forward balance	20,101	—
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There may be minor discrepancies in the totals if the pence are not being shown

Note	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
SACF - St Andrew's Centre (Designated) Fund			
Brought forward balance		—	—
Total carried forward balance		—	—
SACF - St Andrew's Centre (Restricted) Fund			
Income and endowments			
Voluntary Income			
Other voluntary income			
Gifts for specific purposes		250	—
Total Other voluntary income		250	—
Income From Operating Activities			
Income from activities related to the church's ministry			
Hall rent and room hire		1,484	1,752
Refreshments		—	24
Total Income from activities related to the church's ministry		1,484	1,776
Income From Property, Savings & Investments			
Net Income from property			
Net Income from property		4,538	4,189
Total Net Income from property		4,538	4,189
Income from investment and savings			
Bank/Building Society Interest		0	9
Total Income from investment and savings		0	9
Total income and endowments		6,270	6,975
Expenditure			
Cost Of Activities Relating To The Church's Ministry			
Running cost of buildings			
Utilities		2,412	3,629
Insurance		1,280	1,307
Security and monitoring		—	20
Cleaning		694	451
Maintenance contracts		—	84
Other running costs		35	—
Total Running cost of buildings		4,422	5,492
Other running & operating costs			
Website & Internet		395	226
Stationery		—	100
Total Other running & operating costs		395	327
Churchyards			
St.Andrews Churchyard		—	140
Total Churchyards		—	140
Management and Administration Costs			
Church management and administration			
Staff costs		2,909	3,304
Total Church management and administration		2,909	3,304
Development and building costs			
Security Systems		84	—
Total Development and building costs		84	—
Total expenditure		7,810	9,263

There may be minor discrepancies in the totals if the pence are not being shown

<i>Note</i>	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
Excess of Income and endowments over Expenditure		(1,539)	(3,288)
Brought forward balance		126,500	126,500
Transfers to/(from)		1,539	3,288
Total carried forward balance		126,500	126,500

Mission - Gift Day Appeals for Mission (Restricted) Fund

Income and endowments

Voluntary Income

Incoming resources from donors

Planned giving	40	395
Open plate collections	200	50
Gift Aid - from general gifts	—	182

Total Incoming resources from donors 240 627

Other voluntary income

Gifts for specific purposes	—	731
Gift Aid - from specific gifts	—	210

Total Other voluntary income — 941

Total Income and endowments 240 1,568

Expenditure

Grants and Charitable Gifts

Gifts to mission

Overseas mission	—	1,368
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Total Gifts to mission — 1,368

Grants and other charitable gifts

Other charitable grants	5,240	200
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Total Grants and other charitable gifts 5,240 200

Total expenditure 5,240 1,568

Excess of Income and endowments over Expenditure (5,000) —

Brought forward balance — —

Transfers to/(from) 5,000 —

Total carried forward balance — —

Youth - Youth Project (Restricted) Fund

Brought forward balance — —

Total carried forward balance — —

There may be minor discrepancies in the totals if the pence are not being shown

Poor - St L: Poor Fund (Restricted) Fund**Income and endowments**

Income From Property, Savings & Investments

Income from investment and savings

Dividend and share Income

142

151

Total Income from investment and savings

142

151

Total Income and endowments**142****151****Expenditure**

Grants and Charitable Gifts

Grants and other charitable gifts

Other charitable grants

—

100

Total Grants and other charitable gifts

—

100

Total expenditure**—****100**

Excess of Income and endowments over Expenditure

142

51

Brought forward balance

1,547

1,405

Transfers to/(from)

—

90

Total carried forward balance**1,690****1,547****Poor - St L: Poor Fund (Endowment) Fund**

Brought forward balance

5,300

4,548

Transfers to/(from)

—

(90)

Gains & losses

673

841

Total carried forward balance**5,973****5,300****Fabric1 - St L: Fabric Fund (Restricted) Fund****Income and endowments**

Income From Property, Savings & Investments

Income from investment and savings

Dividend and share Income

140

137

Total Income from investment and savings

140

137

Total Income and endowments**140****137****Expenditure**

Cost Of Activities Relating To The Church's Ministry

Running cost of buildings

Repairs and decoration

350

—

Total Running cost of buildings

350

—

Total expenditure**350****—**

Excess of Income and endowments over Expenditure

(209)

137

Brought forward balance

366

138

Transfers to/(from)

—

90

Total carried forward balance**156****366***There may be minor discrepancies in the totals if the pence are not being shown*

Note	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
Fabric1 - St L: Fabric Fund (Endowment) Fund			
Brought forward balance		4,781	4,584
Transfers to/(from)		—	(90)
Gains & losses		674	287
Total carried forward balance		5,456	4,781
Churchyd1 - St M: Churchyard Extension (Restricted) Fund			
Income and endowments			
Income From Operating Activities			
<i>Income from activities related to the church's ministry</i>			
Fees - Funeral churchyard fee		—	281
<i>Total income from activities related to the church's ministry</i>		—	281
Total Income and endowments		—	281
Excess of Income and endowments over Expenditure		—	281
Brought forward balance		1,163	902
Total carried forward balance		1,163	1,163
Churchyd2 - St L: Churchyard Appeal (Restricted) Fund			
Brought forward balance		—	0
Transfers to/(from)		—	0
Total carried forward balance		—	—
Restoratr - St Helen's Restoration Fund (Restricted) Fund			
Income and endowments			
Income From Property, Savings & Investments			
<i>Income from investment and savings</i>			
Dividend and share income		135	176
<i>Total income from investment and savings</i>		135	176
Other Incoming Resources			
<i>Other income</i>			
VAT Reclaimed		—	650
<i>Total Other income</i>		—	650
Total Income and endowments		135	826
Expenditure			
Development and building costs			
Legal & Professional fees		—	1,315
<i>Total Development and building costs</i>		—	1,315
Total expenditure		—	1,315
Excess of income and endowments over Expenditure		135	(489)
Brought forward balance		45,537	45,863
Transfers to/(from)		165	164
Total carried forward balance		45,839	45,537

There may be minor discrepancies in the totals if the pence are not being shown

Weekend - Parish Weekend Fund (Restricted) Fund

Brought forward balance	—	—
Total carried forward balance	—	—

Hall - St L: Church Hall (Designated) Fund**Income and endowments**

Income From Operating Activities

Income from activities related to the church's ministry

Hall rent and room hire	6,758	6,758
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<i>Total income from activities related to the church's ministry</i>	<i>6,758</i>	<i>6,758</i>
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Total Income and endowments	6,758	6,758
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Expenditure

Cost Of Activities Relating To The Church's Ministry

Running cost of buildings

Utilities	201	98
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Insurance	582	673
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Maintenance contracts	—	205
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Other running costs	1,150	—
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<i>Total Running cost of buildings</i>	<i>1,933</i>	<i>977</i>
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Total expenditure	1,933	977
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Excess of Income and endowments over Expenditure	4,822	5,780
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Brought forward balance	114,000	114,000
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Transfers to/(from)	(4,822)	(5,780)
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Total carried forward balance	114,000	114,000
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Education - St L: Christian Educat. (Restricted) Fund**Income and endowments**

Income From Property, Savings & Investments

Income from investment and savings

Dividend and share income	106	104
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<i>Total Income from Investment and savings</i>	<i>106</i>	<i>104</i>
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Total Income and endowments	106	104
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Excess of Income and endowments over Expenditure	106	104
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Brought forward balance	1,266	1,094
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Transfers to/(from)	—	68
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Total carried forward balance	1,373	1,266
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There may be minor discrepancies in the totals if the pence are not being shown

<i>Note</i>	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
Education - St L: Christian Educat. (Endowment) Fund			
Brought forward balance		3,620	3,470
Transfers to/(from)		—	(68)
Gains & losses		510	217
Total carried forward balance		4,131	3,820
Bower - St L: Eric Bower Fund (Restricted) Fund			
Expenditure			
Cost Of Activities Relating To The Church's Ministry			
<i>Running cost of buildings</i>			
Other running costs		—	120
<i>Total Running cost of buildings</i>		—	120
Total expenditure		—	120
Excess of Income and endowments over Expenditure		—	(120)
Brought forward balance		184	304
Total carried forward balance		184	184
Atkinson - St H: MR&H Atkinson Trust (Endowment) Fund			
Brought forward balance		6,289	5,884
Gains & losses		608	404
Total carried forward balance		6,898	6,288
Belfield - St H: Belfield Fund (Restricted) Fund			
Income and endowments			
Income From Property, Savings & Investments			
<i>Income from investment and savings</i>			
Bank/Building Society Interest		0	1
Dividend and share Income		165	162
<i>Total Income from investment and savings</i>		165	164
Total Income and endowments		165	164
Excess of Income and endowments over Expenditure		165	164
Brought forward balance		—	—
Transfers to/(from)		(165)	(164)
Total carried forward balance		—	—

There may be minor discrepancies in the totals if the pence are not being shown

Note	From To	01 January 2021 31 December 2021	01 January 2020 31 December 2020
Belfield - St H: Belfield Fund (Endowment) Fund			
Income and endowments			
Other Incoming Resources			
Other Income			
Other Income		0	—
	<i>Total Other income</i>	<u>0</u>	<u>—</u>
Total Income and endowments		0	—
Excess of Income and endowments over Expenditure		<u>0</u>	<u>—</u>
Brought forward balance		5,637	5,298
Gains & losses		795	338
Total carried forward balance		<u>6,433</u>	<u>5,637</u>
Develop - ST M: Develop (Restricted) Fund			
Brought forward balance		<u>—</u>	<u>—</u>
Total carried forward balance		<u>—</u>	<u>—</u>

There may be minor discrepancies in the totals if the pence are not being shown

The Rivers Team

Statement of Assets and Liabilities (by fund)

As at: 31 December 2021

	Balance	Previous balance
General fund : Unrestricted		
<i>Tangible assets</i>		
ZZ01: House 18 St Georges Drive	111,107.26	140,000.00
	111,107.26	140,000.00
<i>Debtors</i>		
Z05: Accounts Receivable	3,259.87	2,536.79
ZZZ08: Prepayments	—	1,289.21
ZZZZ01: Current Account General	10,008.54	(12,575.19)
ZZZZ02: Deposit Account General	3,056.59	56.71
ZZZZ03: Current Account Restricted	20,937.81	(1.82)
ZZZZ05: Current Account St Andrews	—	2,224.26
ZZZZ06: Deposit Account St Andrews	—	8,335.18
ZZZZ07: Current Account Restoration	6,898.08	—
ZZZZ11: Inter fund loan account	—	150.00
	44,160.89	2,015.14
<i>Creditors: Amounts falling due in one year</i>		
Z04: Accounts Payable	—	2,880.00
ZZZ09: Accruals	11,496.00	—
ZZZ11: Inter fund loan account	(3,228.82)	(7,251.03)
	8,267.18	(4,371.03)
Total for General fund : Unrestricted	147,000.97	146,386.17
Centenary Fund : Restricted		
<i>Debtors</i>		
Z05: Accounts Receivable	88.42	—
ZZZZ01: Current Account General	20,013.27	4,406.38
	20,101.69	4,406.38
<i>Creditors: Amounts falling due after more than one year</i>		
ZZZ11: Inter fund loan account	—	4,406.38
	—	4,406.38
Total for Centenary Fund : Restricted	20,101.69	—
St Andrew's Centre : Restricted		
<i>Tangible assets</i>		
ZZ02: 85 Bonet Lane Flat & Centre	125,000.00	125,000.00
	125,000.00	125,000.00
<i>Debtors</i>		
Z05: Accounts Receivable	—	668.00
ZZZ08: Prepayments	—	(402.75)
ZZZZ01: Current Account General	—	1,700.96
ZZZZ05: Current Account St Andrews	1,000.00	(1,249.26)
ZZZZ06: Deposit Account St Andrews	503.91	(8,228.97)
ZZZZ11: Inter fund loan account	—	(150.00)
	1,503.91	(7,662.02)

	Balance	Previous balance
Creditors: Amounts falling due in one year		
Z04: Accounts Payable	—	302.83
ZZZ11: Inter fund loan account	3.91	(9,484.65)
	<u>3.91</u>	<u>(9,182.02)</u>
Total for St Andrew's Centre : Restricted	126,500.00	126,500.00
Gift Day Appeals for Mission : Restricted		
Debtors		
Z05: Accounts Receivable	—	474.00
ZZZ08: Prepayments	—	(329.00)
ZZZ01: Current Account General	8,112.78	8,296.83
	<u>8,112.78</u>	<u>8,441.83</u>
Creditors: Amounts falling due in one year		
Z04: Accounts Payable	—	3,872.78
ZZZ09: Accruals	8,112.78	—
ZZZ11: Inter fund loan account	—	2,669.05
	<u>8,112.78</u>	<u>6,441.83</u>
Total for Gift Day Appeals for Mission : Restricted	—	—
St L: Poor Fund : Restricted		
Cash at bank and in hand		
ZZZZ01: Current Account General	223.22	187.01
ZZZZ02: Deposit Account General	564.68	564.68
ZZZZ03: Current Account Restricted	902.22	796.93
	<u>1,690.12</u>	<u>1,547.62</u>
Total for St L: Poor Fund : Restricted	1,690.12	1,547.62
St L: Poor Fund : Endowment		
Tangible assets		
ZZ01: House 18 St Georges Drive	5,973.75	—
ZZ08: COIF Investments	—	5,300.25
	<u>5,973.75</u>	<u>5,300.25</u>
Total for St L: Poor Fund : Endowment	5,973.75	5,300.25
St L: Fabric Fund : Restricted		
Cash at bank and in hand		
ZZZZ01: Current Account General	—	(942.61)
ZZZZ02: Deposit Account General	—	427.67
ZZZZ03: Current Account Restricted	1,011.64	871.26
	<u>1,011.64</u>	<u>356.32</u>
Creditors: Amounts falling due after more than one year		
ZZZ11: Inter fund loan account	854.94	(10.00)
	<u>854.94</u>	<u>(10.00)</u>
Total for St L: Fabric Fund : Restricted	156.70	366.32

	Balance	Previous balance
St L: Fabric Fund : Endowment		
<i>Tangible assets</i>		
ZZ01: House 18 St Georges Drive	5,456.36	—
ZZ06: COIF Investments	—	4,781.49
	<u>5,456.36</u>	<u>4,781.49</u>
Total for St L: Fabric Fund : Endowment	5,456.36	4,781.49
St M: Churchyard Extension : Restricted		
<i>Cash at bank and in hand</i>		
ZZZZ01: Current Account General	1,163.25	7,249.69
ZZZZ02: Deposit Account General	—	1,703.56
	<u>1,163.25</u>	<u>8,953.25</u>
<i>Creditors: Amounts falling due after more than one year</i>		
ZZZ11: Inter fund loan account	—	7,790.00
	<u>—</u>	<u>7,790.00</u>
Total for St M: Churchyard Extension : Restricted	1,163.25	1,163.25
St L: Churchyard Appeal : Restricted		
<i>Cash at bank and in hand</i>		
ZZZZ01: Current Account General	—	(21.76)
ZZZZ02: Deposit Account General	—	155.76
	<u>—</u>	<u>134.00</u>
<i>Creditors: Amounts falling due after more than one year</i>		
ZZZ11: Inter fund loan account	—	134.00
	<u>—</u>	<u>134.00</u>
Total for St L: Churchyard Appeal : Restricted	—	—
St Helen's Restoration Fund : Restricted		
<i>Cash at bank and in hand</i>		
ZZZZ01: Current Account General	109.00	1,430.83
ZZZZ03: Current Account Restricted	2,922.56	1,434.98
ZZZZ07: Current Account Restoration	42,807.70	42,672.13
	<u>45,839.26</u>	<u>45,537.94</u>
Total for St Helen's Restoration Fund : Restricted	45,839.26	45,537.94
Parish Weekend Fund : Restricted		
<i>Cash at bank and in hand</i>		
ZZZZ01: Current Account General	—	(785.63)
ZZZZ03: Current Account Restricted	—	785.63
ZZZZ05: Current Account St Andrews	—	25.00
ZZZZ06: Deposit Account St Andrews	—	(25.00)
	<u>—</u>	<u>—</u>
Total for Parish Weekend Fund : Restricted	—	—

	Balance	Previous balance
St L: Church Hall : Designated		
<i>Tangible assets</i>		
ZZ04: Chruch Hall Tinsley	114,000.00	114,000.00
	<u>114,000.00</u>	<u>114,000.00</u>
Total for St L: Church Hall : Designated	114,000.00	114,000.00
St L: Christian Educat. : Restricted		
<i>Cash at bank and in hand</i>		
ZZZZ01: Current Account General	—	(112.45)
ZZZZ02: Deposit Account General	583.31	696.76
ZZZZ03: Current Account Restricted	789.96	683.67
	<u>1,373.27</u>	<u>1,266.98</u>
Total for St L: Christian Educat. : Restricted	1,373.27	1,266.98
St L: Christian Educat. : Endowment		
<i>Tangible assets</i>		
ZZ01: House 18 St Georges Drive	4,131.27	—
ZZ06: COIF Investments	—	3,620.29
	<u>4,131.27</u>	<u>3,620.29</u>
Total for St L: Christian Educat. : Endowment	4,131.27	3,620.29
St L: Eric Bower Fund : Restricted		
<i>Cash at bank and in hand</i>		
ZZZZ01: Current Account General	—	(120.00)
ZZZZ02: Deposit Account General	184.14	784.14
	<u>184.14</u>	<u>664.14</u>
<i>Creditors: Amounts falling due after more than one year</i>		
ZZZ11: Inter fund loan account	—	480.00
	<u>—</u>	<u>480.00</u>
Total for St L: Eric Bower Fund : Restricted	184.14	184.14
St H: MR&H Atkinson Trust : Endowment		
<i>Tangible assets</i>		
ZZ01: House 18 St Georges Drive	6,898.08	—
ZZ06: COIF Investments	—	6,289.60
	<u>6,898.08</u>	<u>6,289.60</u>
Total for St H: MR&H Atkinson Trust : Endowment	6,898.08	6,289.60
St H: Belfield Fund : Restricted		
<i>Cash at bank and in hand</i>		
TEMP4: Deposit - Treeton	2,329.50	2,206.04
ZZZZ01: Current Account General	—	(2,206.04)
ZZZZ03: Current Account Restricted	40.47	—
	<u>2,369.97</u>	<u>—</u>
<i>Creditors: Amounts falling due after more than one year</i>		
ZZZ11: Inter fund loan account	2,369.97	—
	<u>2,369.97</u>	<u>—</u>
Total for St H: Belfield Fund : Restricted	—	—

	Balance	Previous balance
St H: Belfield Fund : Endowment		
<i>Tangible assets</i>		
ZZ01: House 18 St Georges Drive	6,433.28	—
ZZ06: COIF Investments	—	5,637.57
	<u>6,433.28</u>	<u>5,637.57</u>
Total for St H: Belfield Fund : Endowment	<u>6,433.28</u>	<u>5,637.57</u>
ST M: Develop : Restricted		
<i>Debtors</i>		
Z05: Accounts Receivable	—	245.00
ZZZ08: Prepayments	—	(245.00)
ZZZZ01: Current Account General	—	(141.33)
ZZZZ03: Current Account Restricted	—	1,487.58
	<u>—</u>	<u>1,346.25</u>
<i>Creditors: Amounts falling due after more than one year</i>		
ZZZ11: Inter fund loan account	—	1,346.25
	<u>—</u>	<u>1,346.25</u>
Total for ST M: Develop : Restricted	<u>—</u>	<u>—</u>
Grand Total	<u><u>486,902.14</u></u>	<u><u>462,561.62</u></u>

**REPORT OF THE INDEPENDENT EXAMINER
TO THE MEMBERS OF THE RIVERS TEAM MINISTRY PCC.**

I report on the accounts of The Rivers Team Ministry PCC for the year ended 31 December 2021.

Respective responsibilities of trustees and examiner

The DCC is responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. The 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 for 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 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.

Date: 17/01/2023

Signed



P H Jones
27 Crimicar Avenue
Sheffield
S10 4EQ