

## Parochial Church Council of Holy Trinity Church Boston

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### ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

For the year ended 31 December 2020.

#### ADMINISTRATIVE INFORMATION

Holy Trinity Church, Spilsby Road, Boston is part of the Diocese of Lincoln within the Church of England. Under the terms of section 3 of the Parochial Church Councils' (Powers) Measure 1956 the Parochial Church Council (PCC) is a body corporate and a charity registered with the Charity Commission – Charity Registration Number: 1132300.

The accounts have been prepared in accordance with the requirements of the Charities Act 2011, the Statement of Recommended Practice "Accounting and Reporting for Charities" (FRS 102) issued by the Charity Commission, The Charities (Accounts and Reports) Regulations 2008 and the Church Accounting Regulations 2006.

**PCC members who have served from 1 January 2020 until the date this report was approved are as follows:**

<b>Incumbent</b>	Rev Lis Ward Rev Ian Ward	Chair Associate Vicar
<b>Curate</b>	Rev Jon Speirs-Davis	From July 2020
<b>Youth Worker</b>	Mrs Esther Lockley	
<b>Pastoral Outreach Worker</b>	Mrs Paula Sargeant	
<b>Churchwardens</b>	Mr Trevor Dunnington Mr Dennis Pain Mrs Sandra Snell Mr Barry Moseley	Until Oct 2020 Until Oct 2020 From Oct 2020 From Oct 2020
<b>Representatives on the Deanery Synod</b>	Mr Nigel Andrews Mr Edward Barkham Mrs Anne O'Connor William Barr Barbara Parkinson David Wilkinson	Until Oct 2020 Treasurer Until Oct 2020 From Oct 2020 From Oct 2020 From Oct 2020
<b>Elected Members</b>	Mr Francis Abiodun Mr David Acheson Miss Ellie Blackburn Mrs Anne Bladon	   From Oct 2020
<b>PCC Secretary</b>	Mrs Barbara Booth Mr Tim Booth Mrs Moira Goddard Mr Anthony Jackson Mrs Barbara Parkinson Leila Peel Mrs Heather Percival Mrs Glenda Rutt Mr Philip Smith Dr Sola Taiwo Mrs Alison Tulloch Mr Graham Tulloch Mr David Wilkinson	  From Oct 2020  Until Oct 2020 From Oct 2020   From Oct 2020 From Oct 2020 Until Oct 2020

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### TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its net incoming/outgoing resources for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The method of appointment of PCC members is set out in the Church Representation Rules 2020. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Members of the PCC are aware of potential risks both financial and otherwise that might occur either in the church or the Trinity Centre (church hall). They have taken appropriate action to control and minimise these risks.

There are five PCC Committees, which meet between full PCC meetings. These are:

- Leadership Advisory Team
- Finance & Fabric Committee
- Mission Support Group
- Standing Committee
- HR Group

All these committees report back to full PCC meetings.

Members of the Prayer Ministry Team are available after the main morning services and during the administration of Holy Communion at 10.30 am and 6.30 pm. The team is also available to pray with people during Healing & Wholeness Services.

Our current service pattern until the March 2020 lockdown is as follows:

<b>Sunday</b>	<b>10.30 am</b>	<b>6.30 pm</b>
1 <sup>st</sup>	All Age Service	Evening Worship with Holy Communion
2 <sup>nd</sup>	Morning Worship	Evening Worship
3 <sup>rd</sup>	Holy Communion	Messy Church at 4.00 pm
4 <sup>th</sup>	Morning Worship	Evening Worship
5 <sup>th</sup>	Morning Worship	Evening Worship

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Evening Worship is an informal service which takes place in the prayer space in Church. This service includes sung worship, time for reflection, bible readings and time for more in depth talks and bible studies. On the first Sunday it also includes Holy Communion.

Messy Church a different kind of Church for all the family.

A service of Holy Communion is held on the 2<sup>nd</sup>, 4<sup>th</sup> & 5<sup>th</sup> Sunday mornings at 8.00 am.

In March 2020 due to the closure of the church building, services were recorded, going out on Sunday mornings, with the ability to watch again during the week.

From August 2020 some services have been able to take part in church depending on national restrictions, and from September 2020 the main services have been live-streamed via YouTube. These were usually:

9.30am Family Worship – short service led by the Youth and Children worker and team with live and recorded elements. Open for attendees in church when possible.

10.30am Worship Together – main service with live and recorded elements. Open for attendees in church when possible.

6.30pm Evening service in church, not live streamed, with Holy Communion.

There have also been Thursday morning communion services during August – October.

Over the Christmas period the usual Christingle service, Carol Services, Crib and Christmas services were both live streamed and open to attendees.

### OBJECTIVES AND ACTIVITIES

Holy Trinity's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has responsibility for the management of the Church property in the parish – Holy Trinity Church, The Trinity Centre (the church hall), and 43 Spilsby Road.

### ACHIEVEMENTS AND PERFORMANCE

#### Church Attendance

There are 201 members on the Church Electoral Roll. Of the 201, 107 (53%) live in the parish and 94 (47%) live outside of the parish. This is a decrease of 37 members on last year's Electoral Roll.

The average Sunday attendance during 2020 was 142 adults and 35 children up until 15<sup>th</sup> March 2020. Due to the global pandemic, opening restrictions were imposed by the government and the following figures include a mix of Live Streaming and YouTube views along with some live attendance when restrictions allowed. We are unable to split the figures into Adult & Children. The average views/attendance was 179 (2019 figures - 147 adults and 37 children). These figures include attendance at 8.00 am Holy Communion, 10.30 am service and 6.30 pm service, but are only per household and do not take into account where more than one person watches per household.

#### Attendance at Special Services was as follows calculated as specified above

<b>Easter Day</b>	adults and children 290
<b>Harvest Festival</b>	adults and children 230
<b>Christmas Carol Service</b>	adults and children 325
<b>Crib Service</b>	adults and children 111
<b>Christmas Eve</b>	adults and children 86
<b>Christmas Day</b>	adults and children 124

#### Occasional Services in 2020

<b>Baptisms</b>	3
<b>Thanksgiving for the gift of a child</b>	0
<b>Weddings</b>	0
<b>Thanksgiving for Marriage/Blessing</b>	0
<b>Funerals in Church</b>	2
<b>Burial of Ashes</b>	0
<b>Confirmation</b>	0

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### Review of the PCC Year

In 2020 the PCC met 3 times physically and 4 times on Zoom. The average attendance at PCC meetings in 2020 was 80% (81% in 2019). At the first meeting of the new PCC on 13th October 2020 the following elections and appointments were voted on and approved:

PCC Chair:	Rev Lis Ward
PCC Vice Chair:	Sandra Snell
Deputy Churchwardens:	David Acheson Frances Abioudun
PCC Treasurer:	Edward Barkham
PCC Secretary:	Barbara Booth
PCC Minute Secretary:	Nikki Jackson
Project Officer:	Barry Moseley

2020 presented a challenge to all Charity Organisations, and for Holy Trinity it was no different! It was agreed (in consultation with those members and officers affected) that they would continue in their roles until such time as an Annual Parish Church Meeting could be held, and new members and officers elected. With a 'break in lockdown' it was finally possible to hold the APCM in October. Circumstances dictated that some of those elected may only serve for the period to the next APCM – scheduled for April 2021, and this was agreed by the persons affected. Those attending the APCM agreed a proposal for future elections whereby those eligible to vote would be able to do so by way of a Postal Voting system, and this process had to be set up by the PCC.

Between March and September, the vicar sent email updates to the PCC with relevant issues. With the imposition of further lockdown restrictions all PCC meetings from September have taken place using Zoom technology, with printed copy being provided to Members who did not have access to this facility. As well as PCC business, members receive and make decisions on reports from a variety of sub-committees: - Leadership Team, Finance & Fabric, Standing, along with regular update reports from Treasurer, Youth Worker, Pastoral Outreach Worker and National & International Mission Group. The following areas were discussed and agreed by the PCC during 2020, although this is by no means a complete list:

- PCC planned Vision Day in June, but unfortunately this had to be cancelled
- We welcomed a new Curate in July
- Courses were agreed to, but again, many of these were cancelled.
- External and Internal painting of 43 Spilsby road was approved, and this was able to be done.
- It was agreed for equipment for Clubnite to be purchased using the monies raised from the John Mansley Memorial service
- Funding was agreed for Aidan Wright to attend Discipleship training in Taiwan

Thank you to all PCC members and members of the church who so faithfully attend PCC meetings and PCC sub-committees throughout the year. Also, thank you to everyone who has helped, prayed for and supported the work of the PCC during the course of the last year. The prayer support of the church is vital to the work of the PCC.

# **Parochial Church Council of Holy Trinity Church Boston**

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## **HOLY TRINITY CHURCH AND TRINITY CENTRE FABRIC REPORT**

### **Church and Lounge**

- Quinquennial Inspection completed 8<sup>th</sup> June 2020.
- Cross above nave removed for repair.
- Downpipes fitted on south side of Church replacing lead spouts.
- Various gutters and valleys cleared.
- Grave yard, ongoing headstone cleaning and maintenance.
- Cracks in interior walls filled, and will be monitored as quinquennial recommendations.
- Draught proof curtains fitted to inside of organ loft.
- Lounge windows and front entrance doors painted.
- Lounge Toilets decorated.
- Full electrical safety test to whole site.
- A Health and Safety survey carried out throughout whole site.

### **Trinity Centre**

- Paint peeling from roof, ongoing discussions with contractor.
- Fence painted at rear of Trinity Centre garden.

### **43 Spilsby Road**

- Full electrical test of premises. Recommended repairs carried out.
- Carbon monoxide monitor fitted.
- Roof checked for leaks.
- Exterior woodwork painted.

## **Financial Review**

For the year ended 31<sup>st</sup> December 2020, the accounts show that the PCC made a deficit of income over expenditure of £1,019.05. This compares with a surplus of £13,016.42 in 2019.

The start of lockdown in March 2020 and subsequent restrictions on our usual church activities prove very disruptive in terms of both our income and expenditure. Overall expenditure was £20,295.47 (or 9.75%) lower than in 2019. Income was also lower than in 2019 by £34,330.94 (or 15.53%). However, in 2019 the income was boosted by the proceeds of the gift day (£12,364.00) and the £10,000.00 grant for pastoral outreach work that was received from the Boston Municipal Non-Educational Charities. The main differences in income for 2020, compared with 2019, were as follows –

- Loose cash offerings decreased to £2,855.67 (2019 £11,008.11). This is as a result of there being no collections during services since March 2020
- There was no gift day in 2020 so the proceeds were £0 (2019 £12,364.00)
- One-off donations increased to £20,895.20 (2019 £4,902.00)
- Income tax recovered under the Gift Aid scheme reduced to £19,376.20 (2019 £20,948.93)
- Owing to the lack of in person services, special collections reduced to £2,660.65 (2019 £4,780.85)
- Lockdown effected our ability to hold funerals, reducing the parochial fees received to £1,139.00 (2019 £2,461.00)
- A grant of £10,000.00 for pastoral outreach work that was received from the Boston Municipal Non-Educational Charities in 2019, so income of £0 in 2020 (2019 £10,000)
- As a result of the Café barely being able to operate since March, takings reduced to £1,771.54 (2019 £6,444.49)
- Amounts claimed from the HMRC Job Retention Scheme for furloughed staff were £2,593.65 (2019 £0)
- The inability for groups to use the Trinity Centre reduced lettings income to £9,865.05 (2019 £15,953.16)

Planned giving through standing orders showed an increase to £70,751.62 (2019 £62,250.60), whilst envelope giving reduced to £9,024.30 (2019 £20,177.40). As mentioned above, loose cash offerings decreased to £2,855.67.

The main differences in expenditure for 2020, compared with 2019, were -

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- As a result of the Café not operating, the cost of buying food for it reduced to £1,124.65 (2019 £3,876.71)
- Repairs and maintenance at 43 Spilsby Road increased to £5,539.92 (2019 £2,241.51)
- The cancellation of events and conferences meant that expenditure on training and conferences reduced to £440.00 (2019 £1,454.40)
- As mentioned above, the lack of special collections meant a reduction of money passed on to £2,725.14 (2019 £4,547.86)
- Holiday Club not being held meant only £49.14 was spent (2019 £1,237.70)
- Only £6.99 was spent on office equipment. The 2019 figure is mainly as a result of acquiring new computers (2019 £1,013.30)
- Non budgeted sundry expenditure reduced to £2,041.54 (2019 £5,294.27). Almost all the 2020 figure is expenditure from the Vicar's discretionary fund
- The Quinquennial Report was produced in 2020. This, and subsequent work saw expenditure of £2,865.56 (2019 £0)
- Lounge capital expenditure of £423.94 (2019 £4,960.07). The 2019 figure is mostly expenditure on the disabled toilet

Unrestricted funds showed a surplus for the year of £6,573.73 and a fund balance of £361,159.32. £261,636.30 of this relates to fixed assets, so the fund balance for unrestricted current assets is £99,523.02. The total restricted funds showed a deficit of £7,592.78 and a fund balance of £31,597.52.

### Reserves Policy

It is PCC policy to maintain a balance of £30,000 on unrestricted funds (if possible) to cover emergency situations that may arise from time to time.

It is also PCC policy that surplus funds are invested with the CBF Church of England Deposit Fund which offers security and an attractive interest rate.

At 31<sup>st</sup> December 2020 the balance held in the General Fund was £65,614.77.

Approved by the Parochial Church Council on 3rd March 2021 and signed on its behalf by

Rev Lis Ward

Vicar

# Parochial Church Council of Holy Trinity Church Boston

## Statement of financial activities

For the year ending 31 December 2020

		Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2020 £	Total funds 2019 £
	Notes					
<b>Income and endowments from</b>						
Donations and legacies	2(a)	125,498.08	4,232.50	-	129,730.58	140,478.08
Investments	2(b)	287.26	130.45	-	417.71	663.00
Income from charitable activities	2(c)	3,560.04	-	-	3,560.04	10,173.22
Other income	2(d)	12,664.04	29,337.41	-	42,001.45	52,849.59
Hall income	2(e)	11,080.35	-	-	11,080.35	16,957.18
		<b>153,089.77</b>	<b>33,700.36</b>	<b>-</b>	<b>186,790.13</b>	<b>221,121.07</b>
<b>Expenditure on</b>						
Costs of generating voluntary income	3(a)	105.10	-	-	105.10	102.38
Cost of generating funds	3(e)	1,231.78	-	-	1,231.78	4,436.32
Expenditure on charitable activities	3(b)	99,785.71	38,920.91	-	138,706.62	142,250.47
Other expenditure	3(c)	29,203.41	2,372.23	-	31,575.64	38,540.93
Hall expenditure	3(d)	16,190.04	-	-	16,190.04	22,774.55
		<b>146,516.04</b>	<b>41,293.14</b>	<b>-</b>	<b>187,809.18</b>	<b>208,104.65</b>
Net income /(expenditure) resources before transfers		6,573.73	(7,592.78)	-	(1,019.05)	13,016.42
Gross transfers between funds - in		69,747.33	25,690.47	-	95,437.80	134,845.23
- out		(69,747.33)	(25,690.47)	-	(95,437.80)	(134,845.23)
Net movement in funds		<b>6,573.73</b>	<b>(7,592.78)</b>	<b>-</b>	<b>(1,019.05)</b>	<b>13,016.42</b>
Balances b/f 1st Jan 2020		<b>354,585.59</b>	<b>39,190.30</b>	<b>-</b>	<b>393,775.89</b>	<b>380,759.47</b>
Balances c/f 31st Dec 2020		<b>361,159.32</b>	<b>31,597.52</b>	<b>-</b>	<b>392,756.84</b>	<b>393,775.89</b>

# Parochial Church Council of Holy Trinity Church Boston

## Balance sheet

As at 31 December 2020

		Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2020 £	Total funds 2019 £
	Notes					
<b>Fixed assets</b>						
Tangible assets	5	261,636.30	-	-	261,636.30	263,692.86
		<b>261,636.30</b>	<b>-</b>	<b>-</b>	<b>261,636.30</b>	<b>263,692.86</b>
<b>Current assets</b>						
Debtors	6	23,482.44	1,043.30	-	24,525.74	26,749.86
Cash at bank and in hand		79,959.74	31,676.85	-	111,636.59	108,579.19
		<b>103,442.18</b>	<b>32,720.15</b>	<b>-</b>	<b>136,162.33</b>	<b>135,329.05</b>
<b>Liabilities</b>						
Creditors: amounts falling due within one year	7	3,919.16	1,122.63	-	5,041.79	5,246.02
Net current assets or liabilities		99,523.02	31,597.52	-	131,120.54	130,083.03
Total assets less current liabilities		361,159.32	31,597.52	-	392,756.84	393,775.89
Net assets or liabilities		<b>361,159.32</b>	<b>31,597.52</b>	<b>-</b>	<b>392,756.84</b>	<b>393,775.89</b>
<b>The funds of the charity</b>	8					
Restricted income funds		-	31,597.52	-	31,597.52	39,190.30
Total designated funds		295,544.55			295,544.55	302,431.64
Total unrestricted funds		65,614.77	-	-	65,614.77	52,153.95
		<b>361,159.32</b>	<b>31,597.52</b>	<b>-</b>	<b>392,756.84</b>	<b>393,775.89</b>

Approved by the Parochial Church Council on 3rd March 2021 and signed on its behalf  
by

**Rev. Lis Ward**  
Vicar

**Edward Barkham**  
Church Treasurer



The notes on pages 9 to 19 form part of these accounts

**Notes to the financial statements**

**For the year ended 31 December 2020**

**1. Accounting policies**

The accounts are prepared under the historical cost convention, in accordance with the Church Accounting Regulations 2006 and Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2016) – (Charities SORP (FRS 102)) and the Charities Act 2011.

**Funds**

*Endowment funds* are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

*Restricted funds* represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is appointed to individual funds on an average balance basis.

*Unrestricted funds* are general funds, which can be used for PCC ordinary purposes.

**Incoming resources**

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

**Resources expended**

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

**Fixed assets**

Consecrated and benefice property is not included in the accounts in accordance with s.96 (2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Individual items that cost more than £1,000 are capitalised and depreciated over the course of their expected life. Expenditure on items that cost less than £1,000 has been written off when incurred.

Investments are valued at market value at 31 December

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### Current assets

Amounts owing to the PCC at the year end in respect of tax reclaims and other income are shown as debts less other provision for amounts which may prove to be uncollectable. Short-term deposits include cash held on deposit either with the Central Board of Finance or at the bank.

### Pension policy

All eligible employees are automatically enrolled into a pension scheme managed by NEST Pensions. Both the PCC and eligible employees contribute at the prevailing rates.

### Tax status

As a charity, the PCC is exempt from paying income and corporation tax, but does have to pay value added tax.

## 2. Income and endowments

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2020 £	Total funds 2019 £
<b>2(a) Donations and legacies</b>					
Envelopes	9,024.30	-	-	9,024.30	20,177.40
Banker's orders	70,751.62	-	-	70,751.62	62,250.60
Loose cash	2,855.67	-	-	2,855.67	11,008.11
Income tax recovered	18,783.70	592.50	-	19,376.20	20,948.93
Gift aid special Sundays	94.50	-	-	94.50	265.25
Special collections	2,660.65	-	-	2,660.65	4,780.85
Donation/gift day	-	-	-	-	12,364.00
Donation/other	17,255.20	3,640.00	-	20,895.20	4,902.00
Legacies	4,072.44	-	-	4,072.44	3,422.29
Wedding/Funeral Collections in church	-	-	-	-	358.65
	<b>125,498.08</b>	<b>4,232.50</b>	<b>-</b>	<b>129,730.58</b>	<b>140,478.08</b>

### 2(b) Investments

Bank interest – general fund	153.46	-	-	153.46	145.61
Bank interest – other funds	133.80	130.45	-	264.25	517.39
	<b>287.26</b>	<b>130.45</b>	<b>-</b>	<b>417.71</b>	<b>663.00</b>

### 2(c) Income from charitable activities

Parochial fees	1,139.00	-	-	1,139.00	2,461.00
Trinity news	325.50	-	-	325.50	501.35
Café Takings	1,771.54	-	-	1,771.54	6,444.49
CAMEO Weekly Subs	-	-	-	-	186.61
Community Lunch	324.00	-	-	324.00	293.77
Quiz Evening	-	-	-	-	286.00
	<b>3,560.04</b>	<b>-</b>	<b>-</b>	<b>3,560.04</b>	<b>10,173.22</b>

### 2(d) Other income

Photocopier - private use	58.40	-	-	58.40	90.98
Alpha Course	-	-	-	-	151.00
From hall and lounge	-	-	-	-	1,000.00
Church fabric Allocation	2,000.00	-	-	2,000.00	2,000.00
Youth worker	-	17,376.10	-	17,376.10	18,142.50

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	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2020 £	Total funds 2019 £
Insurance Claim	545.00	-	-	545.00	-
Miscellaneous	58.00	-	-	58.00	200.00
Coffee	80.19	-	-	80.19	316.04
Mowbray bequest	4,179.05	-	-	4,179.05	3,741.33
Rent 43 Spilsby Rd	1,920.00	-	-	1,920.00	1,920.00
43 Spilsby Rd Allocation	2,000.00	-	-	2000.00	2,500.00
Small Groups	36.00	-	-	36.00	339.99
HMRC Job Retention Scheme	1,678.35	-	-	1,678.35	-
VAT Reclaimed	44.05	-	-	44.05	18.00
Heating	65.00	-	-	65.00	585.00
PA	-	225.00	-	225.00	225.00
KPW	-	1,050.01	-	1,050.01	1,092.50
BMNEC Grant	-	-	-	-	10,000.00
POW	-	10,686.30	-	10,686.30	10,212.25
Re-Ordering	-	-	-	-	315.00
	<b>12,664.04</b>	<b>29,337.41</b>	-	<b>42,001.45</b>	<b>52,849.59</b>
<b>2(e) Hall income</b>					
Lettings	9,865.05	-	-	9,865.05	15,953.16
Donations	300.00	-	-	300.00	802.00
Miscellaneous Income	-	-	-	-	30.00
HMRC Job Retention Scheme	915.30	-	-	915.30	-
VAT Reclaimed	-	-	-	-	172.02
	<b>11,080.35</b>	-	-	<b>11,080.35</b>	<b>16,957.18</b>
<b>TOTAL</b>	<b>153,089.77</b>	<b>33,700.36</b>	-	<b>186,790.13</b>	<b>221,121.07</b>

In 2019, income of £53,900.84 related to restricted funds, with the balance of all other income totalling £167,220.23 relating to unrestricted funds.

## Parochial Church Council of Holy Trinity Church Boston

### 3. Expenditure

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2020 £	Total funds 2019 £
<b>3(a) Cost of generating voluntary income</b>					
Envelopes - envelope giving	105.10	-	-	105.10	102.38
	<b>105.10</b>	-	-	<b>105.10</b>	<b>102.38</b>
<b>3(b) Expenditure on charitable activities</b>					
Vicar - expenses of office	117.22	-	-	117.22	372.60
YW - expenses of office	-	261.83	-	261.83	72.90
Readers, Ordinands, ALM – Book Allowance	41.00	-	-	41.00	102.00
Vicar – Book Allowance	47.87	-	-	47.87	-
Godly Play	-	-	-	-	500.92
BMNEC Grant	-	387.84	-	387.84	828.43
Pastoral Outreach Work	31.48	-	-	31.48	23.12
Community Lunch	335.65	-	-	335.65	494.33
CAMEO Expenses	-	-	-	-	295.60
Administrators	14,880.04	-	-	14,880.04	14,491.08
Property stewards	1,658.93	-	-	1,658.93	1,535.40
Church cleaner	5,236.68	-	-	5,236.68	4,948.23
Employer's Pension Contributions	-	747.96	-	747.96	663.15
Youth worker salary	-	22,392.44	-	22,392.44	22,462.84
Kitchen	-	-	-	-	94.51
POW	-	14,711.65	-	14,711.65	14,629.32
Gas	1,047.02	-	-	1,047.02	1,484.28
Electricity	913.21	-	-	931.21	1,738.37
Insurance (church and organ)	3,695.61	-	-	3,695.61	3,605.65
Repairs and maintenance	1,004.06	-	-	1,004.06	700.84
Churchyard maintenance	2,145.62	-	-	2,145.62	2,895.22
Insurance 43 Spilsby Rd	369.00	-	-	369.00	528.07
Repairs 43 Spilsby Rd	5,539.92	-	-	5,539.92	2,241.51
43 Spilsby Road Budget	2,000.00	-	-	2,000.00	2,500.00
Trinity news	33.77	-	-	33.77	461.43
Vicar – telephone	570.17	-	-	570.17	577.10
YW – telephone	-	281.91	-	281.91	269.05
Communion wine and wafers	11.22	-	-	11.22	124.05
Training/conferences	440.00	-	-	440.00	1,454.40
Independent examiner	800.00	-	-	800.00	800.00
Payroll charges	642.12	137.28	-	779.40	582.60
Tithe	14,210.05	-	-	14,210.05	14,800.61
Parish share	41,289.93	-	-	41,289.93	41,425.00
Special collections	2,725.14	-	-	2,725.14	4,547.86
	<b>99,785.71</b>	<b>38,920.91</b>	-	<b>138,706.62</b>	<b>142,250.47</b>
<b>3(c) Other expenditure</b>					
Debtor written off	-	-	-	-	156.05
Evangelism initiatives	300.00	-	-	300.00	300.00
It's your move books	192.00	-	-	192	228.00
Holiday club/kidz connect	49.14	-	-	49.14	1,237.70
Schools	26.64	-	-	26.64	7.13

## Parochial Church Council of Holy Trinity Church Boston

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2020 £	Total funds 2019 £
Sunday Morning Teaching & Resources	457.57	-	-	457.57	329.11
CYFA Teaching & Resources	85.81	-	-	85.81	395.68
Youth Evangelism	479.11	-	-	479.11	776.89
Sundries	-	-	-	-	357.07
Printing and stationery	288.12	-	-	288.12	240.83
Photocopier	537.09	-	-	537.09	909.74
Office equipment	6.99	-	-	6.99	1,013.30
Purchase of books	44.66	-	-	44.66	66.67
Copyright/licence	171.59	-	-	171.59	913.48
Church office – telephone	372.82	-	-	372.82	475.47
Postages	63.72	-	-	63.72	85.27
Catering	108.19	-	-	108.19	794.88
Alpha Courses	41.49	-	-	41.49	316.67
Flowers	-	-	-	-	81.40
Church service expenses	493.96	215.00	-	708.96	615.49
Data developments	150.01	-	-	150.01	151.51
Gifts	100.43	-	-	100.43	81.34
Assistant youth leader expenses	-	-	-	-	250.00
Messy church	45.83	-	-	45.83	251.85
Sundries	198.36	-	-	198.36	235.13
Sundries (not budget)	-	2,041.54	-	2,041.54	5,294.27
Tax reclaimed	94.50	-	-	94.50	265.25
Small Groups	174.89	-	-	174.89	477.09
Evangelism	264.00	-	-	264.00	234.00
Mowbray bequest	4,179.05	-	-	4,179.05	3,741.33
Voluntary work support	-	-	-	-	180.00
Coffee	187.00	-	-	187.00	739.80
Quinquennial	2,865.56	-	-	2,865.56	-
Depreciation	2,056.56	-	-	2,056.56	2,056.56
PA	-	99.70	-	99.70	54.95
Music	-	-	-	-	17.40
Allocations – YW	7,946.00	-	-	7,946.00	7,685.00
Allocations – POW	5,110.00	-	-	5,110.00	4,966.00
Allocations – fabric fund	2,000.00	-	-	2,000.00	2,000.00
Website	112.32	-	-	112.32	162.62
AV Project	-	15.99	-	15.99	396.00
	<b>29,203.41</b>	<b>2,372.23</b>	<b>-</b>	<b>31,575.64</b>	<b>38,540.93</b>

### 3(d) Hall expenditure

Cleaning	6,079.93	-	-	6,079.93	5,628.24
Electricity	1,285.70	-	-	1,285.70	2,033.33
Gas	1,046.94	-	-	1,046.94	1,484.27
Churchyard	451.63	-	-	451.63	651.24
Water rates	894.15	-	-	894.15	144.73
Hall repairs/maintenance	2,621.74	-	-	2,621.74	3,387.85
Lounge repairs/maintenance	893.82	-	-	893.82	399.64
Payment to church	-	-	-	-	1,000.00
Lounge Capital Expenditure	423.94	-	-	423.94	4,960.07

## Parochial Church Council of Holy Trinity Church Boston

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2020 £	Total funds 2019 £
Hall/Lounge Sundries	644.39	-	-	644.39	1,282.35
Insurance	1,847.80	-	-	1,847.80	1,802.83
	<b>16,190.04</b>	-	-	<b>16,190.04</b>	<b>22,774.55</b>
<b>3(e) Costs of generating funds</b>					
Café - Food	1,124.65	-	-	1,124.65	3,876.71
Café - other	107.13	-	-	107.13	559.61
	<b>1,231.78</b>	-	-	<b>1,231.78</b>	<b>4,436.32</b>
<b>TOTAL</b>	<b>146,516.04</b>	<b>41,293.14</b>	-	<b>187,809.18</b>	<b>208,104.65</b>

In 2019, £41,531.77 of expenditure related to restricted funds, with the balance of £166,572.88 relating to unrestricted funds.

## Parochial Church Council of Holy Trinity Church Boston

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### 4. Staff costs

#### (a) Wages and salaries

During the year the PCC employed an administrator, assistant administrator, two property stewards, two trinity centre cleaners, church cleaner, youth worker and pastoral outreach worker and accounted to HM Revenue & Customs for Tax and NI collected. The clergy's stipend, pension contributions and housing costs are met by the Lincoln Diocesan Trust and Board of Finance Ltd. The PCC helps fund the LDTBF Ltd through its parish share payments.

	2020	2019
	£	£
Salaries and wages	64,783.10	63,523.01
Employer's NIC	-	-
Pension costs	<u>767.96</u>	<u>663.15</u>
Total employment costs	<u><b>65,551.06</b></u>	<u><b>64,186.16</b></u>
Staff expenses and other costs	<u>438.40</u>	<u>513.05</u>
Total staff costs	<u><b>65,989.46</b></u>	<u><b>64,699.21</b></u>

The total staff employed numbered 9 (2019 - 9). No employee earned £60,000 or more.

#### (b) Payment to PCC members

Expenses of Office were paid to the Vicar.

Six PCC members were reimbursed for expenses incurred in the course of duties on behalf of the church.

No other payments or expenses were paid to any other member of the PCC, persons closely connected with them or related parties.

## Parochial Church Council of Holy Trinity Church Boston

### 5. Fixed assets

Cost or Valuation	Freehold land and buildings £	Boilers £	Photocopier £	Total £
Balance at 1st January 2020	230,000.00	35,160.00	3,250.80	268,410.80
Additions	-	-	-	-
Disposals	-	-	-	-
Balance at 31st December 2020	230,000.00	35,160.00	3,250.80	268,410.80
<b>Depreciation</b>				
Balance at 1st January 2020	-	2,930.00	1,787.94	4,717.94
Charge for the year	-	1,406.40	650.16	2,056.56
Released on disposal	-	-	-	-
Balance at 31st December 2020	-	4,336.40	2,438.10	6,774.50
<b>Net Book Value</b>				
At 1st January 2020	230,000.00	32,230.00	1,462.86	263,692.86
At 31st December 2020	230,000.00	30,823.60	812.70	261,636.30

### NOTES

The freehold land and buildings comprise:

- 1) 43 Spilsby Road, Boston is shown at £130,000, which was the saleable value at the last valuation. It is not known when this was. The value of the property has been recorded in the annual accounts as £130,000 since at least 2011. The property was bequeathed to the PCC in 1975 in the will of Olive Muriel Trevitt. The value of the property at that time is not known.
- 2) The Trinity Centre is shown at £100,000. It is not known when the property was last valued. The land on which the Trinity Centre is built was acquired in the early 1970s. The original cost of the land and building is not known.

### 6. Debtors

	2020 £	2019 £
<i>Unrestricted funds</i>		
Tax recoverable	3,111.81	5,031.37
Prepayments	1,668.83	2,373.88
Other debtors	18,701.80	18,468.81
	<b><u>23,482.44</u></b>	<b><u>25,874.06</u></b>
<i>Restricted funds</i>		
Tax recoverable	1,034.75	867.25
Other debtors	8.55	8.55
	<b><u>1,043.30</u></b>	<b><u>875.80</u></b>
Total debtors	<b><u>24,525.74</u></b>	<b><u>26,749.86</u></b>



## Parochial Church Council of Holy Trinity Church Boston

### 7. Liabilities: amounts falling due within one year

	2020 £	2019 £
<i>Unrestricted funds</i>		
Un-cleared cheques	-	722.60
Other creditors	3,663.28	3,187.56
Accruals	255.88	618.61
	<u>3,919.16</u>	<u>4,528.77</u>
<i>Restricted funds</i>		
Creditors	1,122.63	717.25
	<u>1,122.63</u>	<u>717.25</u>
Total creditors	<u>5,041.79</u>	<u>5,246.02</u>

### 8. Movement of funds during the year

<b>UNRESTRICTED FUNDS</b>	<b>Balance b/f £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers &amp; revaluations £</b>	<b>Balance c/f £</b>
General fund	52,153.95	133,315.08	(119,854.26)	-	65,614.77
<b>Designated funds</b>					
Café fund	3,867.73	1,790.08	(1,231.78)	-	4,426.03
Community Lunch fund	92.66	324.19	(335.65)	-	81.20
Re-ordering fund	5,557.25	23.58	-	-	5,580.83
Fabric fund	8,939.32	2,036.05	(729.56)	-	10,245.81
43 Spilsby Road fund	4,718.41	4,467.92	(5,908.92)	-	3,277.41
Hall and Lounge fund	13,058.82	11,122.26	(16,399.31)	-	7,781.77
Youth Groups fund	151.02	0.63	-	-	151.65
Fixed asset fund	263,692.86	-	(2,056.56)	-	261,636.30
KPW fund	2,353.57	9.98	-	-	2,363.55
Total designated funds	302,431.64	19,774.69	(26,661.78)	-	295,544.55
<i>Total unrestricted funds</i>	354,585.59	153,089.77	(146,516.04)	-	361,159.32
<b>RESTRICTED FUNDS</b>					
Christmas Fund	-	215.00	(215.00)	-	-
Vicar's Discretionary Fund	443.46	3,998.47	(2,041.54)	-	2,400.39
Organ fund	14.23	0.05	-	-	14.28
PA fund	665.70	228.14	(99.70)	-	794.14
Youth Worker fund	15,427.16	17,417.37	(23,500.30)	-	9,344.23
AV fund	481.12	2.03	(15.99)	-	467.16
KPW fund	1,474.07	1,058.40	-	-	2,532.47
Youth Groups Fund	-	25.03	-	-	25.03
POW fund	8,577.37	10,704.84	(15,032.77)	-	4,249.44
BMNEC Grant fund	9,206.33	38.72	(387.84)	-	8,857.21
Re-ordering fund	2,900.86	12.31	-	-	2,913.17
<i>Total restricted funds</i>	39,190.30	33,700.36	(41,293.14)	-	31,597.52
<b>TOTAL</b>	<b>393,775.89</b>	<b>186,790.13</b>	<b>(187,809.18)</b>	<b>-</b>	<b>392,756.84</b>

### Notes to the funds

#### Unrestricted funds

##### General fund

This is the main fund of the PCC and there is no restriction on its use.

##### Designated

These are funds set aside by the PCC for a special purpose.

##### *Fabric fund*

An allocation of £2,000 is made to this fund each year and the money is used for repairs to the church building.

##### *43 Spilsby Road fund*

This fund is used for all expenditure related to 43 Spilsby Road.

##### *Hall and lounge fund*

The income from hiring out the Trinity Centre and the church lounge goes into this fund and all expenditure related to the Trinity Centre and lounge comes out of it.

##### *Community Lunch fund*

All income and expenditure related to the Community Lunch goes through this fund

##### *Café fund*

All the takings from the Trinity Café are paid into this fund. Payments for supplies for the café come out of it.

##### *Kitchen and Pastoral Outreach Worker fund*

The money in this fund is what is left of the £30,000 that the PCC allocated from the General fund to be used to fund the setting up of the new kitchen and fund the pastoral outreach worker post. As there is no longer any major expenditure related to the kitchen the money is now used solely to fund the Pastoral Outreach worker post.

##### *Pastoral Outreach Work fund*

The money in this fund was transferred from the Café fund to be spent on pastoral outreach work.

##### *Re-ordering fund*

This fund holds a £5,000 bequest that has been designated for the expenditure on re-ordering works in the church

##### *Youth Work fund*

The money in this fund was transferred from the Café fund to be spent on youth work.

#### Restricted funds

##### *PA fund*

Money given specifically towards the costs related to the PA system is paid into this fund.

##### *Youth Worker fund*

Money given specifically towards funding the youth worker post is paid into this fund. The money is used to meet all the costs related to employing a full time, salaried youth worker.

##### *Kitchen and Pastoral Outreach Worker fund*

When the PCC held a gift day to fund the new kitchen and pastoral outreach worker post, some people set up standing orders giving money to both rather than one or the other. These standing orders are paid into this fund. As there is no longer any major expenditure related to the kitchen the money is now used solely to fund the pastoral outreach worker post.

##### *Kitchen fund*

This fund contains the remains of the money given to construct the new kitchen.

##### *Pastoral Outreach Worker fund*

Money given specifically towards funding the pastoral outreach worker post is paid into this fund. The money is used to meet all the costs related to employing a person in this role.

##### *AV fund*

Money given specifically towards the costs related to the PA system is paid into this fund.

##### *Organ fund*

A small amount of money remains in this fund that can only be used towards costs related to the organ.

##### *Christmas fund*

This fund holds a donation that was given towards the cost of Christmas celebrations.

##### *Vicar's Discretionary Fund*

Donations paid into this fund are used as felt necessary.

##### *BMNEC Grant Fund*

A grant has been awarded by the Boston Municipal Non-Educational Charities for pastoral outreach work. Any expenditure related to this comes out of this fund.

## **Parochial Church Council of Holy Trinity Church Boston**

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### *Re-ordering fund*

This fund receives any donations given towards re-ordering work in the church.

## **PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY CHURCH, BOSTON**

### **Independent Examiner's Report to the Parochial Church Council of Holy Trinity Church, Boston**

I report on the accounts of the company for the year ended 31<sup>st</sup> December 2020 which are set out on page 7 to 19.

#### **Respective responsibilities of trustees and examiner**

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

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
- state whether particular matters have come to my attention.

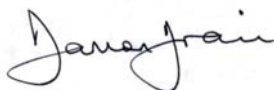
#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 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 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.



Independent Examiner.....  
Damon Brain FMAAT ACA  
Duncan & Topliss Limited  
4 Henley Way  
Doddington Road  
Lincoln  
LN6 3QR

..... Date: 03/03/2021