

# **The Parish of Sprotbrough**

## **Annual Report and Financial Statement**

**of the Parish of Sprotbrough  
for the year ended  
31st December 2021**

### **Incumbent**

The Revd A Barraclough  
The Rectory  
42a Spring Lane  
Sprotbrough  
Doncaster  
DN5 7QG

### **Bankers**

Santander Bank  
High Street  
Doncaster  
DN1 1UN

### **Independent Examiners**

Messrs Brearley & Co  
Accountants  
39-43 Bridge Street  
Swinton  
Mexborough  
S64 8AP

## 1. Membership

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

The following shows the membership of the PCC as 31<sup>st</sup> December 2020.

### **Ex officio members**

Rector	Revd Amanda Barraclough	2015
Assistant Curate	Revd Robert Heaton	2011
Churchwardens	Andrea Offord	2019
	Roland Lumby	2017

**Deanery Synod Representative** Derek Barraclough 2017/20 2020/23

**Reader Emerita** Betty Brockman

### **Elected members**

Hilary Downs	2016 / 2019	2019/ 2022	
Ray Ekins (Treasurer)	2012 / 2015	2015 /2018	2018/2021 Co-opted 2021/22
Lyn Hopson	2021/24		
Angela Hudson	2021/24		
James Inglis	2021/24		
Alison Lumby	2017/2020	2020/23	
Heather Mears	2019/ 2022		
Therese Paskell	2021/2024		
Barbara Perry	2017 / 2020	2020/23	
Janet Scott	2018/ 2021	2021/24	
Anne Smith (Secretary)	2015 / 2018	2018 / 2021	Co-opted 2021/2022

## 2. Aims and Organisation

The mission statement of St Mary's Church states that our purpose is to Worship God and Welcome All. The 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.

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline measures 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

The PCC operates through the following committees, which meet between full meetings of the PCC.

### **Standing Committee**

This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC.

### **Vision Committee**

This deals with matters relating to the ministry of the local church to the community and the world, including ecumenical links, evangelism and the support of mission and relief agencies.

### **Church Building and Grounds Committee**

This assists the churchwardens in executing their responsibility for the maintenance of the fabric and plant of St Mary's Church, and also for the maintenance of both St Mary's and Cadeby churchyards.

### **Church Hall and Stable Committee**

This has responsibility for the maintenance of the fabric and plant of the Hall and the Stable.

### **3. Rector's Report for 2021**

### **4. Electoral Roll Officer**

The number of people on the Electoral Roll at 3<sup>rd</sup> March 2021 was 124.

Chris Davis  
Electoral Roll Officer

### **5. Churchwardens' Report**

Andrea Offord. Roland Lumby

## **6. Secretary's Report**

It has been another challenging year, adjusting to a different way of organising meetings, re-adjusting as we gradually came out of restrictions and adapting to a new normal. Monthly Standing Committee meetings could be held in the Stable with 6 of us socially distanced but PCC meetings were held on Zoom in May, June and July then the following months in the Chancel as the Church Hall was not available. The acoustics in the Chancel were difficult especially when members were wearing masks.

As well as the usual agenda items many other issues were discussed, Re-development of the church; lease of the Barn to the Harpham Dance Company; application for a Centenary Project Worker; a Friends of St Mary's Group; a Parish Away Weekend and a curate.

A total of 12 PPC meetings were held, there were more than usual absences due to illness and 1 member not attending Zoom meetings. Average attendance for the year was 84%.

St Mary's is a registered charity of which PCC members are trustees. Details of PCC members have been updated and the Annual Report and Financial Statement have been submitted to the Charity Commission.

Data Protection also has been observed.

Anne Smith

## **7. Vision Committee**

### **Riverside Mission Partnership.**

Our links with St. Peter's Bentley remain. With the advent of the Diocesan Strategy we are now a Mission Area (rather than Partnership), and will need to develop closer ways of doing mission together. The Diocesan allocation of 1.5 stipendiary posts in the Mission Area means that there will be an impact when either post becomes vacant, and we will need to journey forward aware of that in our future planning.

Whilst 'Explore Easter' was a casualty of lockdown, we were able to deliver a pre-recorded version of 'Explore Christmas' which was free of the constraints of limited numbers and so could be provided to more schools than we have engaged with in the past. The feedback was very positive and deeply appreciated.

We had hoped to deliver, in partnership with Morrisons, a Drive In Carol Service, but the November lockdown and the uncertainty about when restrictions could be lifted meant this had to be abandoned – but may be worth progressing in future.

Revd Amanda Barraclough

## **8. Pastoral Ministers**

Irene Heaton

Derek Barraclough

## **9. Safeguarding**

Janet Scott. Andrea Offord

## **10. Church Buildings and Grounds Committee**

See Churchwarden's Report

## **11. Church Hall and Stable Committee**

## **12. Other Committees Groups and Representatives**

### **12a Adwick- le-Street Deanery Synod**

Derek Barraclough  
Deanery Synod Representative

### **12b Bellringers**

### **12c Children's Society Support Group**

Helen Harwood  
Friend of the Children's Society

### **12d Christians Together in Sprotbrough**

Heather Mears  
St Mary's Christians Together Representatives

### **12e Forget-me-not Cafe**

### **12f Funds in Fellowship**

.

Barbara Perry

## **12g Jigsaw Library and Coffee Morning**

Carole Hall

## **12 h Mothers' Union**

Helen Harwood  
Branch co-ordinator

Carole Hall

## **12 i Sunday t-Time**

Irene Heaton

## **12 j Websites/Social Media**

[www.stmarys-sprotbrough.co.uk](http://www.stmarys-sprotbrough.co.uk)  
[www.stmarys-sprotbrough.co.uk/churchhall](http://www.stmarys-sprotbrough.co.uk/churchhall)

Roland Lumby  
Webmaster

**ST. MARY'S CHURCH SPROTBROUGH**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**CHARITY NO:- 1133069**

# **ST. MARY'S CHURCH SPROTBOUGH**

## **INFORMATION**

### **Contact**

Mrs M A Smith

### **Treasurer**

Mr R Ekins

### **Trustees**

Mrs B A Perry  
Miss B Brockman  
Mrs H Downes  
Mr R Ekins  
Mr R Lumby  
Mrs A Lumby  
Mrs M A Smith  
Mrs H Mears  
Revd A Barraclough  
Mr D Barraclough  
Mrs J Scott  
Mrs A Offord  
Mrs L Hopson  
Mrs A Hudson  
Mr J Inglis  
Mrs T Paskell  
Miss R Towers  
Revd R Heaton

### **Address**

22 Ivanhoe Close  
Doncaster  
DN5 8DY

### **Accountants**

Brearley & Co Accountants Limited  
39/43 Bridge Street  
Swinton  
Mexborough  
S64 8AP

### **Bankers**

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High Street  
Doncaster  
DN1 1UN



# **ST. MARY'S CHURCH SPROTBROUGH**

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## ST. MARY'S CHURCH SPOTBROUGH

### STATEMENT OF THE TRUSTEES RESPONSIBILITIES

The Parochial Church Council requires the Trustees to ensure that financial statements are prepared for each financial year which give a true and fair view of the state of affairs of the Church and of the surplus or deficit of the Church for that period. In the preparation of those financial statements, the Trustees are required to ensure that:-

- \* suitable accounting policies are selected and applied consistently;
- \* judgements and estimates are reasonable and prudent;
- \* preparation of the financial statements is on the going concern basis unless it is inappropriate to presume that the Church will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the Church and to enable them to ensure that the financial statements comply with the Parochial Church Council. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed: A. S. Offord }  
Signed: D. J. [Signature] } (Trustees)  
Date:- 18-Mar-22

**ST. MARY'S CHURCH SPROTROUGH**

**ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE  
UNAUDITED ACCOUNTS OF ST. MARY'S CHURCH SPROTROUGH**

As described on page 6, you have approved the accounts for the year ended 31 December 2021 set out on pages 3 to 7. In accordance with your instructions we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.



**Brearley & Co Accountants Limited**

**Chartered Certified Accountants**

**Date:- 18/03/2022**

**39/43 Bridge Street  
Swinton  
Mexborough  
South Yorkshire  
S64 8AP**

# ST. MARY'S CHURCH SPROTROUGH

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

RESTRICTED	31.12.21		31.12.20	
	£	£	£	£
<b>Restricted Funds</b>				
Other voluntary		247		28
Fundraising		546		1,062
Investment		15,321		1,279
Gift Aid & GASDS recovered		62		-
Grants		2,142		-
<b>Gross Income</b>		<u>18,318</u>		<u>2,369</u>
<b>Resources expended</b>				
Church maintenance	385		13,694	
Other	167		312	
Recategorise Funds	45,209			
		<u>45,761</u>		<u>14,006</u>
<b>Surplus/(Deficit) for the year</b>	-	<u>27,443</u>	-	<u>11,637</u>
<b>Funds balance b/fwd</b>		259,605		271,242
		<u><u>232,162</u></u>		<u><u>259,605</u></u>

**ST. MARY'S CHURCH SPROT BROUGH**

**INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>UNRESTRICTED</b>	<b>notes</b>	<b>31.12.21</b>	<b>31.12.20</b>
		£	£
<b>Unrestricted Funds</b>			
Collections		2,804	1,746
Collections - Baptism		1,270	122
Collections - Funerals		1,151	375
Collections - Weddings		151	-
Money given under gift aid		28,529	27,180
Money given without gift aid		9,110	9,997
Gift Aid and GASDS recovered		8,849	9,998
Church activities		17,698	9,573
Other voluntary		1,215	3,904
Statutory fees retained by the PCC		8,103	3,027
Legacies		2,000	8,220
Grants		17,097	16,032
Fundraising		1,653	5,426
Other Receipts/Income not listed		2,384	4,415
Donations to Other Charities not SDBF		557	215
Recategorise Funds		45,209	
<b>Gross Income</b>		<b>147,780</b>	<b>100,230</b>
<b>Resources expended</b>			
Diocesan Parish share		45,000	49,000
Salaries, Wages & Honoria		4,880	5,024
Clergy and staff expenses		800	890
Mission & Evangelism costs		600	93
Church running expenses		16,880	19,980
Church utility bills		4,618	6,590
Charity donations		-	6,647
Church maintenance		1,846	-
Costs of Trading		14,972	3,003
Fundraising costs		300	-
Donations to Other Charities not SDBF		557	215
Other		-	5,178
		<b>90,453</b>	<b>96,620</b>
<b>Surplus/(Deficit) for the year</b>		<b>57,327</b>	<b>3,610</b>
<b>Fund balance brought forward</b>		<b>16,333</b>	<b>12,723</b>
		<b>73,660</b>	<b>16,333</b>

**ST. MARY'S CHURCH SPROTROUGH**

**BALANCE SHEET  
AS AT 31 DECEMBER 2021**

Restricted	31.12.21		31.12.20	
	£	£	£	£
<b>Investments</b>				
SDB Finance		245		259
Investments		-		-
		<u>245</u>		<u>259</u>
<b>Current assets</b>				
Short term investments (CCLA)	170,638		7,000	
Debtors (HMRC)	52		63	
Bank	61,227		252,283	
	<u>231,917</u>		<u>259,346</u>	
<b>Current liabilities: Amounts falling due within one year</b>				
Creditors	-		-	
	<u>-</u>		<u>-</u>	
<b>Net current assets</b>		<u>231,917</u>		<u>259,346</u>
		<u>232,162</u>		<u>259,605</u>
<b>Parish Funds</b>				
Restricted		232,162		259,605
		<u>232,162</u>		<u>259,605</u>

Signed:  (Treasurer)

Signed:  } (Trustees)

Signed:  }

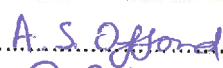

Date:- 18/03/2022

**ST. MARY'S CHURCH SPROTBOUGH**

**BALANCE SHEET  
AS AT 31 DECEMBER 2021**

	2021		2020	
	£	£	£	£
<b>Investments</b>				
SDB Finance		245		259
Investments		-		-
		<u>245</u>		<u>259</u>
<b>Current assets</b>				
Debtors (HMRC)	2,120		3,560	
Debtors (GASDS)	1,320		376	
Short term investments	-		7,000	
Bank	132,714		265,933	
	<u>136,154</u>		<u>276,869</u>	
<b>Current liabilities: Amounts falling due within one year</b>				
Creditors	1,215		1,190	
	<u>1,215</u>		<u>1,190</u>	
<b>Net current assets</b>		<u>134,939</u>		<u>275,679</u>
		<u>135,184</u>		<u>275,938</u>
<b>Parish Funds</b>				
Total funds		305,822		275,938
		<u>305,822</u>		<u>275,938</u>

Signed:  (Treasurer)

Signed:  }  
Signed:  } (Trustees)


Date:- 18/03/2022


ST. MARY'S CHURCH SPOTBROUGH

BALANCE SHEET  
AS AT 31 DECEMBER 2021

Unrestricted	2021		2020	
	£	£	£	£
<b>Investments</b>				
SDB Finance		-		-
Investments		-		-
		<u>-</u>		<u>-</u>
<b>Current assets</b>				
Debtors (HMRC)	2,068		3,497	
Debtors (GASDS)	1,320		376	
Bank	71,487		13,650	
	<u>74,875</u>		<u>17,523</u>	
<b>Current liabilities: Amounts falling due within one year</b>				
Creditors	1,215		1,190	
	<u>1,215</u>		<u>1,190</u>	
<b>Net current assets</b>		<u>73,660</u>		<u>16,333</u>
		<u>73,660</u>		<u>16,333</u>
<b>Parish Funds</b>				
Unrestricted		<u>73,660</u>		<u>16,333</u>
		<u>73,660</u>		<u>16,333</u>

Signed:  (Treasurer)

Signed:  } (Trustees)

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Date:- 18/03/2022



# St. MARY'S CHURCH SPROTBROUGH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 1. Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets and liabilities for which the PCC is responsible in law.

The financial statements include all transactions and assets.

They do not include the accounts of Church groups that owe their affiliation to another nor those that are informal gatherings of Church members.

#### 1.2 Funds structures

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific project. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent for each year must be carried forward as a balance on that fund.

Unrestricted funds comprise those funds which the PCC is free to use for ordinary purposes. Unrestricted funds include designated funds, where the donor has made known their non binding wishes or where the PCC, at their discretion have created a fund for a specific purpose.

#### 1.3 Incoming resources

Collections and planned giving are recognised when received, tax recoverable on gift aid is recognised when the donation is received. All other incoming resources are sufficient reliability. All Incoming resources are accounted for gross, recognised once the PCC has entitlement to them, it is virtually certain that they will be received and the monetary value can be measured with certainty.

#### 1.4 Resources expended

The diocesan parish share is accounted for when due. All other expenditure is recognised when a liability is incurred and is accounted for gross.

#### 1.5 Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### 1.6 Fixed assets

##### Consecrated property and movable Church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 1993. Movable Church furnishings held by the vicar and Church warden on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless they cost below £5,000 or are consecrated. They are listed in the Church's inventory, which can be inspected. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £5,000 so all such expenditure has been written off when incurred. All expenditure in the year on consecrated or beneficed buildings, individual items under £5,000 or on the repair of movable Church furnishings acquired before January 2000 is written off.

##### Fixed asset investments

Investments are stated at market value. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

#### SDB Finance Monies held on behalf of the Parish

##### (i) Lease of land to surgery

Resulting from the lease of part of the land of St. Mary's Church Hall to the Scott Practice, Sheffield Diocesan Board of Finance is holding funds with accruing interest on behalf of the PCC. The money is to be spent at the discretion of the PCC on the Church Hall only. As at 31 December 2021 the value of this investment was £245.

##### (ii) Black Rock investment (Sprotbrough) Lands

The source has not been identified due to the sad loss of previous Treasurers. The process of updating the account details in 2017 has occurred and the monies transferred to the Restricted Fund. The money is to be spent at the discretion of the PCC.

##### (iii) Hickling Legacy

Resulting from the legacy of Rev Hickling, Sheffield Diocesan Board of Finance is holding funds with accruing interest on behalf of the PCC. The money is to be spent at the discretion of the PCC. As at 31 December 2021 the value of this investment was nil. This fund has been transferred from the Unrestricted Fund to the Restricted Fund.

#### 1.7 Stocks

Stocks of saleable items for fund raising are valued at cost and represent the amounts held on 31 December. No items were held on 31 December 2021.

#### 1.8 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between market value at 5 October, mid year review and opening market value (or purchase date if later).

#### 1.9 Recategorisation of funds

A transfer of £45,209 from the restricted funds to unrestricted funds was authorised during the year. These monies represent legacies and other resources where the donor has not indicated a specific use, and therefore should not have been allocated to restricted funds on receipt.

**ST. MARY'S CHURCH SPROTBROUGH**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**CHARITY NO:- 1133069**

# **ST. MARY'S CHURCH SPROTBOUGH**

## **INFORMATION**

### **Contact**

Mrs M A Smith

### **Treasurer**

Mr R Ekins

### **Trustees**

Mrs B A Perry  
Miss B Brockman  
Mrs H Downes  
Mr R Ekins  
Mr R Lumby  
Mrs A Lumby  
Mrs M A Smith  
Mrs H Mears  
Revd A Barraclough  
Mr D Barraclough  
Mrs J Scott  
Mrs A Offord  
Mrs L Hopson  
Mrs A Hudson  
Mr J Inglis  
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Revd R Heaton

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Signed: A. S. Offord }  
Signed: D. J. [Signature] } (Trustees)  
Date:- 18-Mar-22

## **ST. MARY'S CHURCH SPROTBROUGH**

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**Chartered Certified Accountants**

**Date:- 18/03/2022**

**39/43 Bridge Street  
Swinton  
Mexborough  
South Yorkshire  
S64 8AP**

# ST. MARY'S CHURCH SPROTROUGH

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

### RESTRICTED

	31.12.21		31.12.20	
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<b>Funds balance b/fwd</b>		<b>259,605</b>		<b>271,242</b>
		<b>232,162</b>		<b>259,605</b>

**ST. MARY'S CHURCH SPROTBOUGH**

**INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>UNRESTRICTED</b>	<b>notes</b>	<b>31.12.21</b>	<b>31.12.20</b>
		<b>£</b>	<b>£</b>
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<b>Fund balance brought forward</b>		<b>16,333</b>	<b>12,723</b>
		<b>73,660</b>	<b>16,333</b>



**ST. MARY'S CHURCH SPROTROUGH**

**BALANCE SHEET  
AS AT 31 DECEMBER 2021**

Restricted	31.12.21		31.12.20	
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<b>Investments</b>				
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Investments		-		-
		<u>245</u>		<u>259</u>
<b>Current assets</b>				
Short term investments (CCLA)	170,638		7,000	
Debtors (HMRC)	52		63	
Bank	61,227		252,283	
	<u>231,917</u>		<u>259,346</u>	
<b>Current liabilities: Amounts falling due within one year</b>				
Creditors	-		-	
	<u>-</u>		<u>-</u>	
<b>Net current assets</b>		<u>231,917</u>		<u>259,346</u>
		<u>232,162</u>		<u>259,605</u>
<b>Parish Funds</b>				
Restricted		232,162		259,605
		<u>232,162</u>		<u>259,605</u>

Signed:  (Treasurer)

Signed:  } (Trustees)

Signed:  }

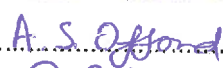

Date:- 18/03/2022

# ST. MARY'S CHURCH SPROTBOUGH

## BALANCE SHEET AS AT 31 DECEMBER 2021

	2021		2020	
	£	£	£	£
<b>Investments</b>				
SDB Finance		245		259
Investments		-		-
		<u>245</u>		<u>259</u>
<b>Current assets</b>				
Debtors (HMRC)	2,120		3,560	
Debtors (GASDS)	1,320		376	
Short term investments	-		7,000	
Bank	132,714		265,933	
	<u>136,154</u>		<u>276,869</u>	
<b>Current liabilities: Amounts falling due within one year</b>				
Creditors	1,215		1,190	
	<u>1,215</u>		<u>1,190</u>	
<b>Net current assets</b>		<u>134,939</u>		<u>275,679</u>
		<u>135,184</u>		<u>275,938</u>
<b>Parish Funds</b>				
Total funds		305,822		275,938
		<u>305,822</u>		<u>275,938</u>

Signed:  (Treasurer)

Signed:  }  
 Signed:  } (Trustees)

Date:- 18/03/2022


# ST. MARY'S CHURCH SPROTBROUGH

## BALANCE SHEET

AS AT 31 DECEMBER 2021

Unrestricted	2021		2020	
	£	£	£	£
<b>Investments</b>				
SDB Finance		-		-
Investments		-		-
		<u>-</u>		<u>-</u>
<b>Current assets</b>				
Debtors (HMRC)	2,068		3,497	
Debtors (GASDS)	1,320		376	
Bank	71,487		13,650	
	<u>74,875</u>		<u>17,523</u>	
<b>Current liabilities: Amounts falling due within one year</b>				
Creditors	1,215		1,190	
	<u>1,215</u>		<u>1,190</u>	
<b>Net current assets</b>		<u>73,660</u>		<u>16,333</u>
		<u>73,660</u>		<u>16,333</u>
<b>Parish Funds</b>				
Unrestricted		<u>73,660</u>		<u>16,333</u>
		<u>73,660</u>		<u>16,333</u>

Signed:  (Treasurer)

Signed:  } (Trustees)

Signed:  } (Trustees)

Date:- 18/03/2022

# St. MARY'S CHURCH SPROTBROUGH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 1. Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets and liabilities for which the PCC is responsible in law.

The financial statements include all transactions and assets.

They do not include the accounts of Church groups that owe their affiliation to another nor those that are informal gatherings of Church members.

#### 1.2 Funds structures

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific project. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent for each year must be carried forward as a balance on that fund.

Unrestricted funds comprise those funds which the PCC is free to use for ordinary purposes. Unrestricted funds include designated funds, where the donor has made known their non binding wishes or where the PCC, at their discretion have created a fund for a specific purpose.

#### 1.3 Incoming resources

Collections and planned giving are recognised when received, tax recoverable on gift aid is recognised when the donation is received. All other incoming resources are sufficient reliability. All Incoming resources are accounted for gross, recognised once the PCC has entitlement to them, it is virtually certain that they will be received and the monetary value can be measured with certainty.

#### 1.4 Resources expended

The diocesan parish share is accounted for when due. All other expenditure is recognised when a liability is incurred and is accounted for gross.

#### 1.5 Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### 1.6 Fixed assets

##### Consecrated property and movable Church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 1993. Movable Church furnishings held by the vicar and Church warden on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless they cost below £5,000 or are consecrated. They are listed in the Church's inventory, which can be inspected. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £5,000 so all such expenditure has been written off when incurred. All expenditure in the year on consecrated or beneficed buildings, individual items under £5,000 or on the repair of movable Church furnishings acquired before January 2000 is written off.

##### Fixed asset investments

Investments are stated at market value. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

#### SDB Finance Monies held on behalf of the Parish

##### (i) Lease of land to surgery

Resulting from the lease of part of the land of St. Mary's Church Hall to the Scott Practice, Sheffield Diocesan Board of Finance is holding funds with accruing interest on behalf of the PCC. The money is to be spent at the discretion of the PCC on the Church Hall only. As at 31 December 2021 the value of this investment was £245.

##### (ii) Black Rock investment (Sprotbrough) Lands

The source has not been identified due to the sad loss of previous Treasurers. The process of updating the account details in 2017 has occurred and the monies transferred to the Restricted Fund. The money is to be spent at the discretion of the PCC.

##### (iii) Hickling Legacy

Resulting from the legacy of Rev Hickling, Sheffield Diocesan Board of Finance is holding funds with accruing interest on behalf of the PCC. The money is to be spent at the discretion of the PCC. As at 31 December 2021 the value of this investment was nil. This fund has been transferred from the Unrestricted Fund to the Restricted Fund.

#### 1.7 Stocks

Stocks of saleable items for fund raising are valued at cost and represent the amounts held on 31 December. No items were held on 31 December 2021.

#### 1.8 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between market value at 5 October, mid year review and opening market value (or purchase date if later).

#### 1.9 Recategorisation of funds

A transfer of £45,209 from the restricted funds to unrestricted funds was authorised during the year. These monies represent legacies and other resources where the donor has not indicated a specific use, and therefore should not have been allocated to restricted funds on receipt.