
THE COTTERIDGE CHURCH

Annual Report & Financial Accounts

For The Year End 31st December 2021

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2021 TRUSTEES' ANNUAL REPORT

Insert Annual Report Here

Financial Review

Total income for unrestricted funds was £133,505 of which £55,262 was unrestricted voluntary donations, £11,657 from Gift Aid, £26,611 Job Retention Scheme and £1,000 in Legacies. Restricted voluntary income of £287,222 was also received and is detailed in the Financial Statements.

Although overall voluntary income increased by 2.5% compared to 2019 this was due to receipt of the Job Retention Scheme funds (£26,611) & Legacies (£1,000) offsetting the decrease in Congregational Giving, Collections & Donations and Gift Aid.

The global pandemic caused significant reductions in income from Hire, Catering & The Book Centre. Hire decreased by £16,891 representing a 54% decrease, while Catering decreased by £49,811 representing a 86.7% decrease & The Book Centre decreased by £1,626 representing a 26.7% decrease.

£182,388 was spent from unrestricted funds to provide the Christian ministry from Cotteridge Church representing a reduction of 25.3%. This decrease was due to a reduction in the running costs of both the church and its activities due to long periods of closure or reduced use due to the global pandemic.

Restricted expenditure in 2020 was £198,337.

The investments held by the JCC with CCLA increased in value by £6,205 to £231,494.

The net result for the year was an increase in total funds of £71,486 (15.2%) this being made up of a decrease in unrestricted funds of £38,409 and an increase in restricted funds of £109,896. The total fund balances at the year-end stood at £540,820 (Unrestricted: £279,913; Designated £9,225 and Restricted £249,955).

INDEPENDENT EXAMINER'S REPORT

**Independent Examiner's unqualified report to the members of the
Joint Council of The Cotteridge Church, Kings Norton, Birmingham B30 3EJ
in respect of the Financial Statements of the Council
for the year ended 31st. December 2020
as set out on pages to of this Report.**

Charity Commission Registration Number 1143091.

Respective responsibilities of the P.C.C. and the examiner.

Joint Council members acting as the charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

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

Basis of the Independent Examiner's statement.

My examination was carried out in accordance with the general Directions given by the Charity Commission and the guidance published in PCC Accountability (The Charities Act 2011 and the P.C.C.), 5th edition). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning 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 material matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act, or
- the accounts do not accord to the accounting records.

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts is reached.

Signed.

Date

Name Revd. A. A. Clements.

Fellow Association of Charity Independent Examiners.

Address 15 Carleton Road, Great Knowley, Chorley PR6 8TQ

ACIE PCC CC32

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Income and endowments from:</i>							
Voluntary income	(2a)	122,901	12,655	227,392	—	362,949	381,753
Investment income	(2b)	9,705	—	18	—	9,723	10,407
Activities for generating funds	(2c)	11,437	5,964	376	—	17,777	20,788
Church activities	(2d)	23	11,178	19,810	—	31,011	33,060
Total income		144,066	29,797	247,597	—	421,459	446,007
<i>Expenditure on:</i>							
Church activities	(3a)	127,735	34,915	184,593	—	347,243	373,680
Costs of generating funds	(3b)	—	5,009	281	—	5,290	7,046
Total expenditure		127,735	39,924	184,874	—	352,532	380,725
Net income / (expenditure) resources before transfer		16,331	(10,127)	62,723	—	68,927	65,282
<i>Transfers</i>							
Transfers between funds - in	(6)	4,678	16,751	1,727	—	23,156	7,163
Transfers between funds - out		(16,751)	(3,978)	(700)	(1,727)	(23,156)	(7,163)
<i>Other recognised gains / losses</i>							
Gains / losses on investment assets		33,548	—	—	—	33,548	6,205
Net movement in funds		37,806	2,646	63,750	(1,727)	102,475	71,486
<i>Reconciliation of funds</i>							
Total funds brought forward		279,913	9,225	249,955	1,727	540,820	469,334
Total funds carried forward		317,719	11,871	313,705	—	643,295	540,820

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

BALANCE SHEET

	Notes	General Fund	Designated Funds	Restricted Funds	At 31/12/2021	At 31/12/2020
<i>Fixed assets</i>						
Tangible assets	(7)	6,421	—	10,373	16,794	25,369
Fixed assets		6,421	—	10,373	16,794	25,369
<i>Current assets</i>						
Cash at bank and in hand	(8)	48,617	8,046	275,612	332,275	252,139
Investments	(9)	255,042	—	—	255,042	231,494
Stocks and work in progress	(10)	—	3,825	—	3,825	3,300
Debtors	(11)	10,041	—	29,911	39,953	43,909
Current assets		313,700	11,871	305,524	631,095	530,841
<i>Liabilities</i>						
Creditors: Amounts falling due in one year	(12)	2,402	—	2,192	4,594	15,391
Net current assets less current liabilities		311,298	11,871	303,332	626,501	515,450
Total assets less current liabilities		317,719	11,871	313,705	643,295	540,820
Total net assets less liabilities		317,719	11,871	313,705	643,295	540,820
<i>Represented by</i>						
<i>Unrestricted</i>						
Unrestricted - General fund	(13)	317,719	—	—	317,719	279,913

Designated Funds	(13)	—	11,871	—	11,871	
Restricted Funds	(14)	—	—	313,705	313,705	
Endowment Funds	(14)	—	—	—	—	1,727
Funds of the church		317,719	11,871	313,705	643,295	540,820

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

Approved by the Trustees of The Cotteridge Church at their meeting on
on their

and signed

behalf by

Date

NOTES TO THE ACCOUNTS

1. Summary of Accounting Policies

General Information and basis of preparation

The Joint Council of the Cotteridge Church is a public benefit entity with the meaning of FRS102. The financial Statements have been prepared under the Charities Act 2011 and under FRS102 (2016) as the applicable accounting standards, and the 2016 version of the Statement of Recommended Practice, Accounting and Report by Charities (SORP(FRS102)).

Assets:

Consecrated and benefice property.

Consecrated and benefice property is excluded and not capitalised in the financial statements in accordance with Charities Act 2011.

Fixed Assets

Depreciation has been provided as follows:

Solar Panels Straight line over 25 years.

Equipment & Vehicles Straight line over 4 years.

Investments

Investments are recognised at their quoted market price. Unrealised gains or losses are calculated as the difference between the fair value at the year end and their carrying value.

Funds:

The financial statements have been prepared using fund accounting. Whereby income, expenditure, assets & liabilities are classified by fund. The 2 types of fund classification present in these accounts are:

1. **Unrestricted Funds** (General & Designated):
 - a. General Funds are available for use at the discretion of the PCC in delivering the aims and objectives of the charity.
 - b. Designated Funds are funds that have but have been set aside by the PCC for a particular purpose from the general fund.
2. **Restricted Funds** represent grants, donations and legacies received which are allocated by the donor for a specific purpose.

The purpose of funds held by the charity are set out in notes to the financial statements.

2. Incoming Resources

	Unrestricted Fund	Designated Fund	Restricted Funds	Year Total	Last Year Total
a) Voluntary Income					
Planned Giving	49,599	-	47,201	96,800	84,343
Collections At Service	3,051	-	-	3,051	2,765
Donations & Appeals	37,570	-	91,935	129,505	127,680
Gift Aid	9,393	-	10,021	19,414	20,693
Grants	-	-	35,090	35,090	57,540

Job Retention Scheme Grant	5,398	12,655	43,145	61,198	87,732
Legacies	17,892	-	-	17,892	1,000
Voluntary income total	122,901	12,655	227,392	362,949	381,753

Grants – Church

—	—	540	540	—
—	—	540	540	—

Grants – Day Centre

Roger & Douglas Turner Charitable Trust	—	—	8,000	8,000	10,000
The Eveson Trust	—	—	—	—	8,190
WO Street Charitable Trust	—	—	—	—	5,000
DMF Ellis Charitable Trust	—	—	—	—	5,000
The E. & D. Cadbury Trust	—	—	—	—	2,500
Lord Austin Trust	—	—	3,000	3,000	2,000
GJW Turner Trust	—	—	—	—	2,000
Grimmit Trust	—	—	4,000	4,000	—
Baron Davenport Trust	—	—	—	—	1,500
Lynn Foundation	—	—	—	—	1,000
Avon Trust	—	—	1,000	1,000	1,000
WG Edwards Charitable Trust	—	—	—	—	1,000
W.E.D Charitable Trust	—	—	2,000	2,000	—
We Are All Making A Difference	—	—	1,000	1,000	1,000
Cole Charitable Trust	—	—	—	—	1,000
Alfred Haines Trust	—	—	—	—	1,000
Measures Trust	—	—	1,000	1,000	1,000

Bernard Piggot Charitable Trust	—	—	750	750	—
William A Cadbury Trust	—	—	—	—	750
The Sparkhill Trust	—	—	500	500	600
Marsh Christian Trust	—	—	500	500	—
Gowling WLG Trust	—	—	500	500	—
The Cook & Wolstenholme Trust	—	—	500	500	—
The K & J Mindelsohn Trust	—	—	500	500	—
Lille C Johnson Trust	—	—	500	500	—
EH Smith Charitable Trust	—	—	500	500	—
Jarman Charitable Trust	—	—	200	200	—
M & H Cadbury Trust	—	—	100	100	—
Other Small Grants (£500 or under)	—	—	—	—	3,000
	—	—	24,550	24,550	47,540

Grants – Food Bank

Asda	—	—	10,000	10,000	10,000
	—	—	10,000	10,000	10,000

Grant income total	—	—	35,090	35,090	57,540
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	Unrestricted Fund	Designated Fund	Restricted Funds	Year Total	Last Year Total
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b) Investment Income

Bank & Deposit Account Interest	4	-	18	22	190
Dividends	8,087	-	-	8,087	8,233
Solar Panel Income	1,614	-	-	1,614	1,984
Investment income total	9,705	-	18	9,723	10,407

c) Activities for Generating Funds

Hire	10,096	-	-	10,096	14,366
Regular Fundraising	487	-	376	863	765
Other Fundraising	-	-	-	-	1,191
Book Centre Sales	-	5,964	-	5,964	4,466
Activities for generating funds total	10,583	5,964	376	16,923	20,788

d) Church Activities

Catering Services Sales	-	11,088	-	11,088	7,619
Day Centre Attendance	-	-	17,956	17,956	23,342
Parochial Fees	23	-	-	23	44
Other Income	-	89	200	289	833
	23	11,178	18,156	29,356	31,838
Groups					
Boys' Brigade Income	-	-	763	763	371
Saplings Income	-	-	-	-	545
Pennine Way Trips Income	-	-	700	700	222
Flower Guild Income	-	-	130	130	1
Tuesday Fellowship Income	-	-	62	62	83
	-	-	1,655	1,655	1,222
Church activities total	23	11,178	19,810	31,011	33,060

3. Expended Resources

	Unrestricted Fund	Designated Fund	Restricted Funds	Year Total	Last Year Total
a) Church Activities					
Common Fund	55,260	-	-	55,260	55,260
Methodist Apportionment	8,856	-	-	8,856	8,856
URC Apportionment	8,412	-	-	8,412	8,856
Vicarage Costs	864	-	-	864	618
Ministry Expenses & Costs	462	-	-	462	642
Church Service Costs	2,138	-	-	2,138	1,296
Pastoral Costs	179	-	-	179	339
Mission & Outreach Work	150	-	-	150	142
Messy Church	-	-	-	-	177
Youth & Family Work	252	-	-	252	2,149
	76,573	-	-	76,573	78,536
Staff Wages & Payments	23,585	29,406	104,667	157,658	165,935
Staff Training & Expenses	-	-	145	145	912
	23,585	29,406	104,812	157,803	166,847
Office & Admin Costs	5,113	-	1,632	6,745	5,577
Insurance	3,780	-	-	3,780	3,800
Church Utilities	7,853	-	-	7,853	8,468
Cleaning & Hygiene	4,399	-	5	4,404	3,451
Safety & Security	1,581	-	-	1,581	1,614
Maintenance & Improvements	2,828	-	17	2,846	3,445
Professional Fees	300	-	-	300	200

Depreciation	428	-	9,108	9,536	7,952
Other Expenditure	450	-	222	672	146
	26,732	-	10,984	37,717	34,653
Day Centre Direct Costs	-	-	2,127	2,127	7,240
Catering Services Direct Costs	-	5,509	-	5,509	8,279
Foodbank Direct Costs	-	-	61,294	61,294	76,681
	-	5,509	63,421	68,930	92,200
Boys' Brigade	-	-	1,035	1,035	883
Saplings	-	-	-	-	460
Pennine Way Trips	-	-	745	745	250
Tuesday Fellowship	-	-	5	5	50
	-	-	1,785	1,785	1,644
Church activities total	126,889	34,915	181,003	342,807	373,680

b) Costs of generating funds

Fundraiser Costs	-	-	281	281	1,917
Giving Costs	-	-	-	-	38
Book Centre	-	5,009	-	5,009	5,091
Costs of generating funds total	-	5,009	281	5,290	7,046

4. Unrestricted Fund Movements

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances carried forward
Unrestricted						
General - General fund	279,913	144,066	127,735	(12,073)	33,548	317,719
Sub-totals	279,913	144,066	127,735	(12,073)	33,548	317,719

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances carried forward
Designated						

Book Centre	5,258	5,964	5,009	(900)	—	5,313
Catering Services	3,312	23,833	34,915	13,673	—	5,903
Diocesan Decorating Fund	655	—	—	—	—	655
Sub-totals	9,225	29,797	39,924	12,773	—	11,871

Unrestricted Fund Purposes:

General Fund:

- Available for use at the discretion of the PCC in delivering its aims and objectives.

Designated Funds:

- **Book Centre Fund** is used for the income & expenditure associated with the book centre selling books & Fairtrade products.
- **Catering Services** is for used for the running of the coffee bar & kitchen at the church and any income & expenditure associated with those services.
- **Diocesan Decorating Fund** is for any internal decorating to the vicarage.

5. Restricted Fund Movements

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances carried forward
Restricted						
Trip to Iona	235	—	—	—	—	235
Cotteridge Christmas Tree	200	4,152	2,912	—	—	1,440

Summer Holiday Club	1,000	—	—	—	—	1,000
Children & Youth Work	83	—	—	—	—	83
Children's Party		540	307	—	—	233
Food Ministry	522	—	—	—	—	522
Sub-totals	2,040	4,692	3,219	—	—	3,514

Church Group's Restricted

Boys' Brigade	5,055	763	1,035	1,727	—	6,510
Saplings	129	—	—	—	—	129
Flower Guild	538	130	371	—	—	298
Tuesday Fellowship	459	62	5	(250)	—	265
Pennine Way Trips	132	700	745	—	—	87
Sub-totals	6,313	1,655	2,156	1,477	—	7,288

Food Bank Restricted

Food Bank – General	162,201	144,605	58,616	(450)	—	247,741
Food Bank – Summer Holiday Club	578	—	—	—	—	578
Food Bank – Advice Worker	554	10,000	10,000	—	—	554
Food Bank – Equipment Grants	1,788	—	1,788	—	—	—
Sub-totals	165,121	154,605	70,403	(450)	—	248,873

Day Centre Restricted

DC – General	62,641	85,145	103,765	—	—	44,021
DC – Apprentice	2,603	—	—	—	—	2,603
DC – Entertainment & Therapy	5,587	500	3,226	—	—	2,821
DC – Door	3,030	—	—	—	—	3,030
DC – Computer Equipment	50	—	50	—	—	—
DC – Making a Difference 2020	1,000	—	1,000	—	—	—
DC – Making a Difference 2021	—	1,000	566	—	—	434
DC – Nostalgia Posters	600	—	—	—	—	600
DC – Rempod	81	—	—	—	—	81
DC – Christmas & Trips	889	—	449	—	—	440
Sub-totals	76,481	86,645	109,096	—	—	54,030

Restricted Total	249,955	247,597	184,874	1,027	—	313,705
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Church Restricted Fund Purposes:

- **Trip to Iona**—Donations towards individuals going on a pilgrimage to Iona (Scotland).
- **Cotteridge Christmas Tree** – Donations towards the costs associated with installing a Christmas tree outside the church.
- **Summer Holiday Club** – From a grant towards the running of a club for children over the summer holidays.
- **Children's Party** –From a grant towards running a children's party..
- **Children & Youth Work** – Proceeds from one third of the total fundraising of the bookstore to be used towards youth & children work.
- **Food Ministry** – Fundraising & Donations towards catering's food ministry initiative which aims to engage with the community through the use of food.

Church Group Fund Purposes:

- **Boy's Brigade** – Donations & Subscriptions towards the running of the Boy's Brigade.
- **Saplings** – Donations & Attendance Fees towards the running of the weekly term-time saplings groups for children.
- **Flower Guild** – Donations & Contributions towards the flowers at services & special events.
- **Tuesday Fellowship** – Donations & Contributions towards the costs & activities of the Tuesday Fellowship group.
- **Pennine Way Trips** – Contributions towards the regular organised coach trips covering both coach hire & attendance.

Food Bank Restricted Fund Purposes:

- **Food Bank – General Fund** - Available for use at the discretion of the B30 Foodbank in delivering its aims and objectives.
- **Food Bank – Advice Worker** – From grant income towards the services of an advice worker to help foodbank users with advice on finance management, etc.
- **Food Bank – Equipment Grants**—From grant income towards the purchasing of an additional vehicle for the foodbank.

- **Food Bank - Summer Holiday Club** – From a grant towards the running of a club for children over the summer holidays.

Day Centre Restricted Fund Purposes:

- **Day Centre – General Fund** - Available for use at the discretion of the Day Centre in delivering its aims and objectives.
- **Apprentice** is the result of grants towards the employment of an apprentice.
- **Entertainment & Therapy** was of grants and an ongoing appeal towards the program of activities the Day Centre runs for members. This includes costs associated with the hiring activity facilitators and material costs of some activities.
- **Door** is the result of a number of grants into replacing the entrance fire door that is currently a full wood door with the aim of making the entrance way more welcoming.
- **Computer Equipment** was the result of a grant towards replacement of the office computers and a new computer / media system in the main care rooms
- **We Are All Making A Difference 2020 & 2021** is a donation to be used towards an expenditure that directly impacts the members are the Day Centre not to be used for general day to day expenditure.
- **Nostalgia Posters** is the Result of a grant towards nostalgia and familiarity posters / canvases to be hung around the centre.
- **Rempod Immersive** is the result of a grant from Birmingham City Council towards the buying of a Rempod System.
- **Christmas & Trips** is the result of grants towards the yearly Christmas festivities as well as Day Trips usually in the summer months.

6. Transfers Between Funds

	Note	General	Designated	Restricted Funds	Endowment Fund	Total
Book Centre Designated Fund to Church General Fund	1	900	(900)	—	—	—
Food Bank Restricted Fund to Church General Fund	2	450	—	(450)	—	—
Church General Fund to Catering Designated Fund	3	(14,301)	14,301	—	—	—
Catering Designated to Church General Fund	4	3,078	(3,078)	—	—	—
Tuesday Fellowship Restricted to Church General Fund	5	250		(250)	—	—
Boy's Brigade Endowment Fund to Boy's Brigade Restricted Fund	6	—	—	1,727	(1,727)	—
		(12,073)	12,773	1,027	(1,727)	—

1 £900 transferred from Book Centre Designated fund to Church General Fund as a contribution from the profits of the Book Centre.

2 £450 transferred from Food Bank Restricted Fund to Church General Fund as a contribution towards the overheads of the building.

- 3 £14,301 transferred from Church General Fund to Catering Designated to help fund the catering salaries due to significant reductions in catering income.
- 4 £3,078 transferred from Catering Designated Fund to General Fund as a contribution back to the church from sales.
- 5 £250 transferred from Tuesday Fellowship Restricted Fund to General Fund as a contribution to church overheads.
- 6 £1,727 transferred from Boy's Brigade Endowment Fund to Boy's Brigade Restricted Fund as it was found to not be an endowment.

7. Staff Costs & Payments

	Church	Catering	Day Centre	This Year Total	Last Year Total
Administration	13,045	—	—	13,045	15,119
Cleaner Wages	6,529	—	2,580	9,109	9,278
Catering Wages	2,451	26,956	—	29,406	29,147
Day Care Wages	—	—	94,509	94,509	100,942
Treasurer Payments	—	—	2,295	2,295	2,295
Security Payments	—	—	—	—	259
	22,025	26,956	99,384	148,364	157,040
Social Security Costs	3,307	—	3,306	6,614	6,112

Pension Costs	704	—	1,977	2,680	2,783
	26,036	26,956	104,667	157,658	165,935
The average number of employees	1	2	6	9	10

During the year, no employee earned £60,000 per annum or more.

There are no other disclosable transactions in respect of PCC members, persons closely connected with them or other related parties.

8. Fixed Assets

	Food Bank Vehicle	Food Bank Fixture & Fittings	Food Bank Handling Equipment	Solar Panels	Total
Cost					
As at 1 January 2021	17,316	12,887	5,960	10,701	57,270
Additions	—	960	—	—	960
Disposals	—	—	—	—	—
As at 31 December 2021	17,316	13,847	5,960	10,701	58,230
Depreciation					
As at 1 January 2021	10,679	4,646	2,318	3,852	31,901
Charge for year	2,950	4,171	1,987	428	9,536
As at 31 December 2021	13,629	8,817	4,305	4,280	41,437
Net Book Value 31 December 2021	3,688	5,030	1,656	6,421	16,794

9. Investments

	Share Fund	Property Fund	Total
Market Value – 1 st January	156,537	74,856	231,494
Additions	—	—	—
Disposals (Sales)	(10,000)		(10,000)
Revaluation gain / (loss)	21,527	12,021	33,548
	168,165	86,877	255,042

10. Cash At Bank & In Hand

	This Year Total	Last Year Total
<u>Church:</u>		
Current Account	39,019	17,033
Church Soldo Account (Petty Cash)	42	—
CCLA Deposit Account	13,178	5,087
Diocesan Decorating Fund	655	655
	52,893	22,775

<u>Day Centre:</u>		
Current Account	20,970	41,629
Reserve Account	30,000	35,039
Day Centre Soldo Account (Petty Cash)	500	—
Petty Cash	195	195
	51,665	76,863

<u>Food Bank:</u>		
Current Accounts	212,496	138,522
Cash in Hand	—	—
	212,496	138,522

<u>Other Groups:</u>		
Catering	4,993	3,259
Catering Soldo Account (Petty Cash)	185	—
Food Ministry	522	522
Book Centre	2,213	2,158
Flower Guild	298	538
Boy's Brigade	4,781	5,054

Boy's Brigade Reserve	1,728	1,728
Saplings	129	129
Pennine Way Trips	87	132
Tuesday Fellowship	265	459
	<hr/>	<hr/>
	15,202	13,979

Total Cash At Bank & In Hand	<hr/>	<hr/>
	332,275	252,139

11. Stock

	Book Centre	Catering	Total
Cost:			
Brought forward 1 st December 2020	3,100	200	3,300
Additions	—	525	525
Disposals	—	—	—
	<hr/>	<hr/>	<hr/>
Book Value 31 st December 2020	3,100	725	3,825

12. Debtors

	This Year Total	Last Year Total
Trade Debtors	8,666	6,098
Other Debtors	11,143	20,486
Total Prepayments	20,144	17,325
	<hr/>	<hr/>
Total Debtors & Prepayments	39,953	43,909

13. Creditors

	This Year Total	Last Year Total
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Church Liabilities:

Other Creditors	581	15,018
Accruals	4,013	226
Agency Collections	—	147
Total Creditors	4,594	15,391
Deferred Income	—	—
Total Creditors& Deferred Income	4,594	15,391