

ST NICHOLAS CHURCH, BRADFELD

YEAR ENDED 31 DECEMBER 2020

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Chartered Accountants, Business Advisers & Statutory Auditor

12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF ST NICHOLAS CHURCH, BRADFELD

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 2 to 6.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Direction given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Scott Mell FCA
Gibson Booth Limited
12 Victoria Road
Barnsley
S70 2BB

28 July 2022

ST NICHOLAS CHURCH, BRADFIELD

RECEIPTS AND PAYMENTS ACCOUNT

GENERAL FUND

2019	RECEIPTS	2020	2019	PAYMENTS	2020
£		£ £	£		£ £
	Church Services			Worship and Maint.	
17,325	Planned giving	17,200	1,589	Rectors expenses	1,539
13,193	Plate collections	4,888	343	Rectory water	472
1,347	Wedding/Funeral/Baptism coll.	98	3,352	Church Gas	2,073
-	Wedding/Funeral/Baptism fees 2019	3,723	956	Church Electric	711
5,984	Wedding/Funeral/Baptism fees 2020	4,465	5,750	Watchhouse Rents & Rates	5,896
34	Wall boxes	-	2,676	Repairs	3,485
<u>37,883</u>		<u>30,374</u>	221	Waste Management	-
			539	Altar Breads	-
			2,185	Organ	2,260
			204	Organ Maintenance	204
			6,103	Insurance	6,626
			242	Books & Stationery	166
			-	Wine	126
			1,080	Church Yard (Tree Surgeon)	-
			348	Accountancy	-
			41	Mother's Day flower	-
			240	Grass Cutting: labour	-
			<u>51</u>	Grass Cutting: materials	-
			<u>25,920</u>		<u>23,558</u>
	Other Income			Other Expenses	
4,876	VAT Refund (Windows)	-		Charities	399
1,115	Share Dividends	1,148	208	General	362
-	Legacies	5,000	-	Common Fund	7,500
-	Gift Aid refund	14,129	30,000	Licenses	185
-	Transfers from Building Fund	460	201	Fundraising Calendar	487
-	Insurance claim commission	130	621	Other Fund Raising	-
-	Church wall insurance claim	950	83	Transfers to Window Fund	-
57	BT Refund Watchhouse	-	4,876	Toilet and Kitchen Project	535
23	Plate collection adjustment	-	394	Jane Street Wall Project	2,908
-	Refund Diocese common	7,500	1,622	Barn Dance	-
20	Santander 5184 overstated	-	916	Ploughmans float	-
<u>6,091</u>		<u>29,317</u>	71	Plate collection adjustment	-
			11	Synod	25
			-	Bank account transfers	-
			<u>2,190</u>		<u>12,401</u>
			<u>41,193</u>		

ST NICHOLAS CHURCH, BRADFELD
RECEIPTS AND PAYMENTS ACCOUNT

GENERAL FUND (cont'd)

2019	RECEIPTS	2020	2019	PAYMENTS	2020
£		£	£		£
Donations					
	- General Donations	2,120			
2,500	Feeoffee Donations	-			
1,436	Music Festival	-			
	- Covid Donations	3,447			
	- Diocese Grant	500			
150	Congregation	-			
70	Mothers Union	-			
70	Handbells	220			
100	Percy Pud	-			
1,000	Fabric Fund	-			
1,080	Toilet and Kitchen Fund	-			
	- Memoriam	189			
	- Steel City Striders	100			
<u>6,406</u>		<u>6,576</u>			
Fund Raisers					
1,089	Barn Dance Tickets				
167	Barn Dance Raffle				
194	Harvest	399			
992	Monthly Draw	860			
2,202	Ploughman's	-			
71	Ploughman's loan/float	-			
1,295	Calendar 2020	575			
715	May Event	-			
18	Easter Weekend	-			
427	Carol Service 2019	-			
189	Christingle 2019	-			
890	Poppy Trail 2019	-			
130	Handbells & Wine	-			
	- Ethel's Fundraising Table	382			
	- Other	47			
<u>8,379</u>		<u>2,263</u>			
Charitable Giving					
	- Children's Society	495			
83	Christian Aid	-			
<u>83</u>		<u>495</u>			
58,842	TOTAL RECEIPTS	69,025	67,113	TOTAL PAYMENTS	35,959
<u>8,271</u>	Excess of Payments over Receipts	-	-	Excess of Receipts over Payments	<u>33,066</u>
<u>67,113</u>		<u>69,025</u>	<u>67,113</u>		<u>69,025</u>

ST NICHOLAS CHURCH, BRADFIELD

RECEIPTS AND PAYMENTS ACCOUNT

FABRIC FUND

2019	RECEIPTS	2020	2019	PAYMENTS	2020
£		£	£		£
-	Other income	-	1,054	Excess of Receipts over Payments	50,047
54	Interest	47			
<u>1,000</u>	Legacy	<u>50,000</u>			
<u>1,054</u>		<u>50,047</u>	<u>1,054</u>		<u>50,047</u>

BUILDING FUND

2019	RECEIPTS	2020	2019	PAYMENTS	2020
£		£	£		£
282	Interest	163	<u>1,472</u>	Excess of Receipts over Payments	<u>3,363</u>
<u>1,190</u>	Donations	<u>3,200</u>			
<u>1,472</u>		<u>3,363</u>	<u>1,472</u>		<u>3,363</u>

WINDOW FUND

2019	RECEIPTS	2020	2019	PAYMENTS	2020
£		£	£		£
29	Interest	22	<u>4,905</u>	Excess of Receipts over Payments	<u>22</u>
<u>4,876</u>	VAT Refund	-			
<u>4,905</u>		<u>22</u>	<u>4,905</u>		<u>22</u>

CHURCHYARD FUND

2019	RECEIPTS	2020	2019	PAYMENTS	2020
£		£	£		£
<u>2</u>	Interest	<u>1</u>	2	Transfer to Window Fund	-
			-	Excess of payments over receipts	<u>1</u>
<u>2</u>		<u>1</u>	<u>2</u>		<u>1</u>

ST NICHOLAS CHURCH, BRADFELD

STATEMENTS OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2020

	2020 £	2019 £
Investment Assets		
CCLA Investment Fund (held by custodian trustee)	<u>20,794</u>	<u>19,495</u>
CCLA Investment Fund	<u>20,120</u>	<u>18,862</u>
Monetary Assets		
PCC General Fund		
Santander	6,340	5,475
Leeds Building Society	1,956	1,956
Co-operative Account	36,552	4,350
Cash	<u>1,161</u>	<u>1,162</u>
	<u>46,009</u>	<u>12,943</u>
Fabric Fund		
Santander	6,645	8,299
Co-operative Account	<u>61,035</u>	<u>6,639</u>
	<u>67,680</u>	<u>14,938</u>
Churchyard Fund		
CBF Reserves	<u>201</u>	<u>200</u>
Building Fund		
CBF Reserves	<u>38,943</u>	<u>38,275</u>
Window Fund		
CBF Reserves	<u>8,520</u>	<u>8,498</u>
Total Monetary Assets	<u>202,267</u>	<u>113,211</u>

Other Assets and liabilities

The church holds various assets including furniture, ornaments, decorations and paintings etc for functional use.

Of the total CBF Reserves held in the Building Fund up to £5,000 can be used for General Fund purposes, on a temporary basis.

The accounts were approved and authorised for issue by the trustees on 28 July 2022 and signed on their behalf by:



M Norman
Treasurer

ST NICHOLAS CHURCH, BRADFIELD

ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2020

NOTES OF THE FINANCIAL STATEMENTS - ACCOUNTING POLICIES

(a) Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The financial statements have been prepared under the historical cost convention and the accounts include income as received and expenditure when irrecoverably paid.

(b) Funds

Unrestricted funds represent funds that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the PCC.

Restricted funds represent funds that are subject to specific restrictions imposed by donors or which have been raised for a particular purpose.