

# **ALL SAINTS OTLEY**



**ANNUAL REPORT AND FINANCIAL  
STATEMENTS FOR THE YEAR ENDED  
31st DECEMBER 2020**

**The Parochial Church Council of All Saints Otley**

**REGISTERED CHARITY NUMBER 1153498**

# **2020 Report and Accounts for the Parochial Church Council of All Saints Otley**

## **Aims and Purposes**

All Saints Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Graham Buttanshaw, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of All Saints Church, Kirkgate.

## **Objectives and Activities**

The mission statement of the church is 'Otley Parish Church – a place for everyone, with Christ at the Centre'. The variety of worship services held throughout each month as well as during the festival seasons aim to minister across the age spectrum of the parish. Our services and worship seek to assist people to put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

Worship and prayer, learning about the gospel; and developing their knowledge and trust in Jesus;

Provision of pastoral care for people living in the Parish;

Missionary and outreach work.

To facilitate this work it is important to maintain the fabric of the Church Centre complex of All Saints.

## **Achievements and Performance**

### **Worship and Prayer**

The PCC is keen to offer a range of services during the week and throughout the year that our community find both beneficial and spiritually uplifting. However, for the most part of the year services have had to be radically altered. 2020 has been a very different year. In line with Diocesan and Government guidelines issued in mid March regarding the Covid 19 virus the decision was taken to suspend most church activities until further notice. After the national lockdown was imposed a 10.30am service was streamed on the OPC YouTube channel with no congregation in church from 27 March. Thanks to Ken Dale for dealing with all the technical issues involved and to the Buttanshaw family for recording these services for many months. Many of the hymns and songs were recordings of our own congregation. After the lockdown measures eased in the summer the church was able to open for private prayer and reflection and this has carried on since. By mid October a congregation of 30 was allowed, with a further cessation for a few weeks with limited congregations being permitted again from 6 December. Whenever possible a weekly communion service has been held on Tuesday morning. Thanks to Graham for the varied services to which many members of the church have contributed by doing a reading, leading prayers and also giving the sermon. These were often recorded in their homes and forwarded to Graham to be incorporated into the service. There was a 'Family Matters' section which included birthdays, anniversaries and photos of local walks. There have been, as part of the service, various action songs on videos. The gathered congregation could not sing

but could join in responses. The services continued to be streamed by following the link on the church's website. These were regularly viewed by more than 100 people. When sharing the 'Peace' we were all encouraged to push out our hands passing the 'Peace' on to all. By November a small group of singers were allowed to sing, socially distanced, in the services. This enhanced the services particularly over Christmas time. A carol service was held on the 20<sup>th</sup> December with wonderful singing by the church choir led by Pam Beck. For the Christmas services, seats had to be pre-booked. As the normally large Christingle services could not be held a group of volunteers made up 600 bags which included materials for making a Christingle at home. The bag also included a book entitled 'It begins at Bethlehem.' These were available for collection from the church grounds on 2 separate occasions. A video was available on our YouTube channel showing how to make a Christingle. A small invited number attended a Christingle service in church and this was streamed. Nearly £1,000 was raised for The Children's Society. There were two communion services on Christmas Day at 9am and 11am.

Janet Buttanshaw put two Messy Church sessions on our YouTube channel, others also contributed to the activities.

During the year there were 18 funerals and 2 baptisms and 1 wedding.

### **Deanery Synod**

This year Jill McKee is our representative on the Synod.

### **The Church Centre Complex**

The main Church building is the oldest building in Otley and is a Grade 1 listed building. During the first few months of 2020 there were several events before the first lockdown. A Burns night Ceilidh was organised by the Bell Ringers as a fund raiser. 'Spring Harvest Local' was an inspirational evening with a full congregation. An outreach event called 'God and the Big Bang' was held involving local schools as well as evening talks with adults. Around 90 attended the Shrove Tuesday Pancake evening. The church building has been open during the day for private prayer but seats are not available and also any leaflets have had to be removed. The church uses a semi-detached property, 'The Chestnuts' adjacent to the main building as its parish office but much of the office work has been done remotely.

All the usual groups and activities have had to be cancelled and no events happened during the lockdown. Towards the end of the year new lighted display cases containing the Evangelist Cross and the Dragon Cross were installed.

### **Pastoral Care**

At the beginning of the year a 'Start' course was run by Stewart Hartley for people exploring faith. During this year it has been very difficult to maintain close contact with people. House groups were encouraged to think of those possibly in need and then they would be able to check on them. Small gestures of support and friendship such as a knock on the door or phone call for a chat were found to be very beneficial. As well as the weekly Church Notice Sheet being sent by email, it was decided to post the 'In Touch' church magazine to the whole congregation and this had been greatly appreciated. Thanks to Stephen Hey for all his work in producing these.

Our Church Administrator, Linda Sharp, resigned from her post in July after nearly four years. She made a tremendous contribution in improving the administration and communication within congregational life as well as being very involved in all the events over these years.

We very much appreciate the work of Graham and Janet Buttanshaw, Jackie Hird and our occasional clergy and ask for God's blessing on them and their families. It is especially at these times of uncertainty that we value their faithful service, much of it unseen but so important.

## **Mission and Evangelism**

Regular house groups meet for bible study, fellowship and prayer. We have 7 home groups with over 58 people meeting either weekly or fortnightly, but weekly during Advent and Lent when we all follow the same course. Most groups have adapted by having their meetings on Zoom.

The Sustainability Group has managed one socially distanced work party to cut down branches and tidy the grounds. The Local to Global group have been unable to organise any fundraising events but thanks to Paul Briscoe for organising a series of online concerts through the Otley Music Festival involving local musicians. The profits were shared and £300 was raised to support our two charities. The amount raised from fundraising for 'Caring for Life' at harvest time totalled £1,089.

## **Ecumenical Relationships**

The Church is a member of Churches Together in Otley. There were no meetings in churches except one in December but there are no clear plans for 2021. Otley Prayer Network is a subgroup of Churches Together in Otley and use has been made of a virtual approach. CTO Prayer breakfasts have been 'done' by prayer suggestions on the 1<sup>st</sup> Saturday of each month, sent out by email to a wide group from different churches. For the national 'Thy Kingdom Come' Pentecost initiative, prayer materials were sent out to individuals and families.

## **Financial Review**

Inevitably, the global pandemic dominates every aspect of this Annual Report and it has had an impact on the Church's finances. There were a number of factors that provided us with a financial cushion enabling our finances to end the year on a stable footing. Whereas there was a significant drop in cash collections, the vast majority of the congregational giving is made by standing order. Two legacies totalling £29,688 received in December 2019 turned out to be a real provision for what lay ahead. Finally, after a lengthy process the Newall Church Hall was finally sold in June 2020 realising a net sum of £147,515.

Total receipts on unrestricted funds were £126,032. Unrestricted voluntary donations amounted to £95,365 with a further £18,802 recovered through Gift Aid making a total of £114,167, a decrease of £4682 (-4%) on 2019.

A donation of £625 including Gift Aid had been received to help people affected financially by the pandemic. The family of the late Dr Bernard Gill had made a special donation of £3,000 in his memory which would be used for special events. Further smaller sums had been received relating to the Betty Tempest legacy as well as a legacy of £2,000 from Jonathan Charles Smith. The bellringers had raised a further £3,000 for the Bells Fund.

Our fundraising efforts had been severely restricted with the Friday and Saturday cafes closing in March. Plans had been put in place to organise a November 2020 Beer Festival on Tour with the cooperation of most of the Otley pubs but because of tier restrictions, this had to be



postponed. Gifts from Little Rascals were less and there were no other large events. The Church Weekend planned for September had to be cancelled and fees received were refunded although several people converted the fees paid to donations.

£139,223 was spent from unrestricted funds to provide the ministry of All Saints - a decrease of £5,225 from 2019. In 2017 the Diocese stated that if we continued to pay the Share in full for three years and worked with the Stewardship Team to maintain our level of congregational giving, the Diocese would each year write off one third of our historic arrears of £228,057. Happily this was achieved and in January 2020 it was confirmed that the whole of the arrears had been eliminated. The increase in our Share for 2020 still did not reflect the increase in the size of our congregation. In the autumn the Diocese asked for churches to consider making an extra payment of £2,000 to counter the inability of many churches to pay their Share due to decreased giving. The PCC agreed to do this and considered the matter again at their November meeting. In the light of our healthy finances and concern to help the Diocese at this challenging time, it was agreed to make a further payment of £5,000. The majority of our running costs were reduced and there was no depreciation on church equipment.

A few larger non-recurring repairs totalling £5,138 have been met from the designated funds held for the upkeep of the fabric of the church building. £5,800 had been used from the Betty Tempest legacy to help Third World causes. £4,800 had been sent to help two hospitals in Uganda cope with the pandemic and £1,000 had been contributed to the Diocesan appeal to help the church in Sudan. The cost of events for children totalling £1,671 had been met from the Gill family donation. The plans for the separately registered charity to lease the redundant Salvation Army building have been delayed as the Salvation Army has decided to put the building up for sale in 2021. In the light of the fact that the church hall has now been sold, it is hoped that the church will try and purchase this building and then lease it to the charity. In preparation for making an offer, a professional valuation has been carried out costing £870.

The book value of the Church Hall was £125,000 and the resultant gain on sale of £22,515 more than covered the deficit of £13,191 resulting in a positive net movement of funds of £9,324. The deficit on the Designated Funds was mainly because of the £5,800 spent from the Tempest legacy.

## **Reserves Policy**

Following the sale of the Church Hall the PCC carried out a review of this policy. The first part of the policy is to maintain a balance on unrestricted together with designated funds that equates to at least six weeks unrestricted payments. This is equivalent to £16,064. Following the sale of the Hall our present unrestricted reserves total £166,787.

We also target to hold at least £50,000 in the Fabric Fund to take account of our responsibility in maintaining a Grade 1 listed building and the oldest building in Otley. At present the balance on the Fabric Fund is actually £89,558. A good part of the work to display the pieces of the Anglo Saxon Crosses has been completed and we are committed to carrying out a substantial amount of redecoration and other repairs in 2021.

When carrying excess reserves the PCC will have to have a capital project in mind to justify doing so. At present we are waiting for the Salvation Army to place their redundant town centre building on the open market and the current excess funds are held to enable a potential purchase.

Prevailing advice is that a lower and upper threshold for our reserves should be in place. It was decided that a lower threshold of £30,000 and an upper threshold of £100,000 be our policy. This would always take account of any planned capital expenditure.

## **Volunteers**

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. We particularly want to mention our church wardens Barry Milner and Kevin Keefe who work tirelessly on our behalf. Barry has had the added responsibility of ensuring that chairs are cleaned and changed for every service. Our Safeguarding Officer, Jenny Liston, ensures that the church complies with all safeguarding legislation with access to the necessary help, advice and training provided by the Diocese.

## **Structure, Governance and Management**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules 2020. The PCC is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At All Saints the membership of the PCC comprises the incumbent (our vicar), Church Wardens and other members elected by those members of the congregation who are on the electoral roll of the church. All those who regularly attend church are encouraged to register on the Electoral Roll and stand for election to the PCC.

'The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley' was granted registered charity status in 2013 by the Charity Commission (Registered charity number 1153498).

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The full PCC met eight times (mostly on Zoom) during the year with an average attendance of 92%. Given its wide responsibilities the PCC has a number of committees each one dealing with a particular aspect of parish life. The agenda remains wide and varied and includes mission, finance, properties, health and safety, safeguarding among others.

The committees include pastoral; prayer; sustainability group; local to global group; beer festival; bell ringers and communications. All committees are responsible to the PCC and report back to it regularly informing the full PCC of decisions reached and discussed as necessary. A regular report is also received from the Foundation Governors of All Saints School. A delayed APCM was held in church on 21st October with a few attending socially distanced and others attending online.

## **Administrative Information**

Otley Parish Church is situated in Kirkgate, Otley, West Yorkshire LS21 3HS and is part of the Diocese of Leeds within the Church of England.

The correspondence address is: The Chestnuts, Burras Lane, Otley LS21 3HS

The Parochial Church Council (PCC) is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a registered charity (number 1153498)

PCC members who have served at any time from 1st January 2020 until the date this report was approved are:

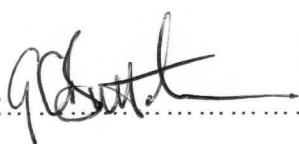
Clergy:	Rev'd Graham Buttanshaw	Vicar and Chairperson.
Church Wardens:	Mr Barry Milner Mr Kevin Keefe	
Elected members:	Mr Allan Boddy Mr Norman Barr Mr Ken Dale Miss Georgina Drew Mrs Rosemary Ellen Mrs Jaqueline Hird Mr Martin Hird Mrs Marguerita Lolashvili Mrs Glynis Milner Mrs Karen O'Hara Dr John Simkins Mrs Zoe Smith Mr Stephen Turner	(Vice Chairperson) (Treasurer)  until October 2020 (Secretary)  from October 2020     until October 2020

The Vicar, Church Wardens and elected members of the PCC are all trustees of the charity.

### Other Officers (not Trustees)

Readers	Mrs Janet Buttanshaw Mrs Jaqueline Hird	
Deputy Church Warden	Mrs Barbara Nicholls	
Church Administrator:	Mrs Linda Sharp	until July 2020
Deanery Synod Reps	Mrs Jill McKee Mrs Linda Sharp	 until July 2020
Safeguarding Officer	Ms Jennifer Liston	

The Trustees Annual Report and Financial Statements were approved by the PCC on 8th March 2021 and signed on their behalf by the Reverend Graham Buttanshaw (PCC Chairman).

Signed:  .....

## **The Parochial Church Council of the Ecclesiastical Parish of All Saints Otley**

### **Independent examiner's report to the trustees of the Parochial Church Council of the Ecclesiastical Parish of All Saints Otley**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

#### **Responsibilities and basis of report**

As the charity 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 as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions 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 Charities 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.

Signed:



Name: Claire Welling

Date: 9<sup>th</sup> March 2021

#### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW



## Financial Statements for the Year Ended 31 December 2020

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2020	Total 2019
		£	£	£	£	£
<b>INCOME</b>						
Voluntary Income	2(a)	114,167	6,369	3,937	<b>124,473</b>	168,646
Activities for generating funds	2(b)	2,392	763		<b>3,155</b>	16,390
Investment Income	2(c)	569			<b>569</b>	158
Church Activities	2(d)	8,904			<b>8,904</b>	14,824
VAT Reclaimed	2(e)					2,428
Insurance Claims	2(e)					779
<b>TOTAL INCOME</b>		<b>126,032</b>	<b>7,132</b>	<b>3,937</b>	<b>137,101</b>	<b>203,225</b>
<b>EXPENDITURE</b>						
Church Activities	3(a)	136,023	10,938	110	<b>147,071</b>	153,651
Raising Funds	3(b)	99	1,671		<b>1,770</b>	4,607
Salvation Army development	3(c)		870		<b>870</b>	2,000
Other Expenses	3(d)	3,101			<b>3,101</b>	500
<b>TOTAL EXPENDITURE</b>		<b>139,223</b>	<b>13,479</b>	<b>110</b>	<b>152,812</b>	<b>160,758</b>
<b>Net Income/(Expenditure)</b>		<b>-13,191</b>	<b>-6,347</b>	<b>3,827</b>	<b>-15,711</b>	<b>42,467</b>
Gain on sale of Church Hall		22,515			<b>22,515</b>	
<b>Net Movement in Funds</b>		<b>9,324</b>	<b>-6,347</b>	<b>3,827</b>	<b>6,804</b>	<b>42,467</b>
Total funds brought forward	10	334,839	43,971	95,644	<b>474,454</b>	431,987
Total funds carried forward	10	<b>344,163</b>	<b>37,624</b>	<b>99,471</b>	<b>481,258</b>	<b>474,454</b>

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS OTLEY**

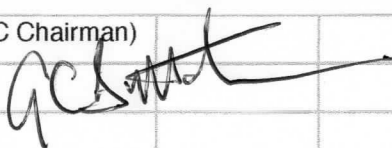
**Financial Statements for the Year Ended 31 December 2020**

**Balance Sheet at 31 December 2020**

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2020	Total 2019
		£	£	£	£	£
<b>Fixed Assets</b>						
Tangible	6	215,000			215,000	340,000
<b>Current Assets</b>						
Debtors	7	5,407			5,407	8,999
Prepayments	7					3,596
Short term Deposit		116,071	37,624	99,471	253,166	122,597
Cash at Bank		10,184			10,184	194
<b>Total Current Assets</b>		131,662	37,624	99,471	268,757	135,386
<b>Liabilities</b>						
Amounts falling due within a year	8	2,499			2,499	932
<b>Net Current Assets/(Liabilities)</b>		129,163	37,624	99,471	266,258	134,454
<b>Total Net Assets</b>		344,163	37,624	99,471	481,258	474,454
<b>Parish Funds</b>						
Unrestricted		344,163	37,624		381,787	378,810
Restricted				99,471	99,471	95,644
		344,163	37,624	99,471	481,258	474,454

Approved by the Parochial Church Council on 8 March 2021 and signed on its behalf by:

The Reverend Graham Buttanshaw (PCC Chairman)



The notes on pages 11 to 19 form part of these accounts

# Notes to the Financial Statements for the Year Ended 31 December 2020

## 1. Accounting Policies

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, and with the Regulations' "true and fair view" provisions. They have been prepared under FRS102 (2019) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)). There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

## Going Concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

## Income

Income in the Statement of Financial Activities is recognised when the Church has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, grants, gifts and lettings income are recognised when receivable.

Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the Church's entitlement.

## Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis and includes irrecoverable VAT.

## Staff Costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

## Pension Costs

The church participated in the Pension Builder Scheme section of CWPF for lay staff, which is a multi employer defined benefit pension scheme. The charity is unable to identify its share of the assets and liabilities and there is no requirement for deficit payments at the current time. In accordance with FRS 102, amounts paid to the scheme are accounted for as if they were those of a defined benefit contribution scheme. Our one employee left in July.

## Tangible fixed assets and depreciation

### Consecrated or benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

## 1. Accounting Policies cont'd

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

## Land and Property

Nil

4 years

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

## Short term deposits

## Debtors and Prepayments

Prepayments are payments made relating to events to take place in the following financial period.

Creditors, loans and provisions are recognised where the Church has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.					
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# Notes to the Financial Statements for the Year Ended 31 December 2020 continued

## 1. Accounting Policies continued

### Funds

#### Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its 'free reserves' as disclosed in the trustees' report.

A separate column shows "Designated Funds" which shows donations, legacies and funds raised that may be used for the upkeep of the fabric of the Church building which is Grade 1 listed. Part of the legacy from Betty Tempest in 2019 indicated it could be used to support causes in the Third World at the discretion of the Vicar and Wardens.

Some expenditure on the church fabric is treated as expenditure from "Designated Funds".

#### Restricted Funds

These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

## 2. Income

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£	£
<b>a) Voluntary Income</b>					
Planned Giving					
Gift Aid Donations	67,769		150	67,919	70,222
Tax recoverable	18,503		37	18,540	19,617
Non Gift Aid Donations	10,128			10,128	10,111
Collections at Services	7,882			7,882	13,085
Donations	9,586		610	10,196	7,975
Tax recoverable	299	125		424	88
Donations - Covid Aid Fund		500		500	
Donations - Bells Fund			3,000	3,000	3,700
Donations - Fabric Fund			140	140	260
Donation - in Memory of J English					3,000
Donation - in Memory of B Gill		3,000		3,000	
Legacies					
Mrs EM Gough - Fabric					20,000
Miss B Tempest - Fabric		372		372	9,689
Miss B Tempest - Third World causes		372		372	9,688
Miss B Tempest - Church Hall expenses					1,211
J C Smith - Fabric		2,000		2,000	
	114,167	6,369	3,937	124,473	168,646
		13			

## Notes to the Financial Statements for the Year Ended 31 December 2020 continued

2. Income continued						
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## Notes to the Financial Statements for the Year Ended 31 December 2020 continued

[illegible]

# Notes to the Financial Statements for the Year Ended 31 December 2020 continued

## 4. Staff Costs

	2020	2019
Salaries	£5,614	£8,004
Pension Scheme Contributions	£287	£344
Average Number of Employees	1	1

The Trustees are considered to be the key management personnel of the Church.

No trustees receive remuneration for their services or receive reimbursed expenses in both years.

During the year, the church paid contributions at the rate of 4%. The total employer's contributions made to the schemes in 2020 were £287 (2019:£344). At the balance sheet date no contributions (2019:£nil) were outstanding.

## 5. Related Parties

No payments were made to trustees or family members of trustees.

## 6. Fixed Assets

### Tangible

The Chestnuts was valued in 2014 when the basis of accounting changed from 'Receipts and Payments' to 'Accruals'.

The land on which Newall Church Hall was built in the 1930s together with the land at the rear was transferred by deed of gift from the trustees of The Newall Trust in November 2015. At this point the hall and land were valued.

An independent valuer was used for both valuations.

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£	£
<b>Properties at 1 Jan 2020</b>					
The Chestnuts Burras Lane Otley	210,000			210,000	210,000
Newall Church Hall and Land at rear Newall Carr Road Otley	125,000			125,000	125,000
	335,000			335,000	335,000
Disposal of Newall Church Hall	-125,000			-125,000	
<b>Properties at 31 Dec 2020</b>	210,000			210,000	335,000
<b>Equipment at 1 Jan 2020</b>	35,339			35,339	35,339
Depreciation at 1 Jan 2020	30,339			30,339	29,259
Charge for the year	0			0	1,080
Depreciation at 31 Dec 2020	30,339			30,339	30,339
<b>Equipment at 31 Dec 2020</b>	5,000			5,000	5,000
<b>Net Book Value of Tangible Assets 31 Dec 2020</b>	215,000			215,000	340,000
Net Book Value of Tangible Assets 31 Dec 2019	340,000				340,000
		16			



# Notes to the Financial Statements for the Year Ended 31 December 2020 continued

7. Debtors	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£	£
Tax recoverable	5,211			5,211	5,041
Fees	196			196	458
Beer Festival					3,500
<b>Total Debtors</b>	<b>5,407</b>			<b>5,407</b>	<b>8,999</b>

## Prepayments

Diocesan Share					536
Church Weekend 2020 Deposit					3,060
					3,596

8. Creditors	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2020	Total 2019
Amounts falling due within a year					
Utility Costs	1,779			1,779	
Repairs					432
Independent Examiner	720			720	500
<b>Total Creditors</b>	<b>2,499</b>			<b>2,499</b>	<b>932</b>

## 9. Funds

The restricted funds comprise the fabric fund, the altar and flower fund.

Designated funds are funds earmarked by the trustees to be used in a certain way.

The background to the Hindle Fund relates to a legacy received some years ago that was retained to meet non-recurring expenditure. In the last few years it has been used to pay for legal and professional fees regarding the church's properties as well as covering the deficits on outreach events.

The Tempest Fund relates to a legacy received in December 2019 where the funds can be used to support Christian work in the developing world.

The donations in memory of Jeff English and Bernard Gill will be used to fund outreach events.

A donation to help people suffering financially from the effects of the pandemic will be used in due course.

**Notes to the Financial Statements for the Year Ended 31 December 2020 continued**

**10. Summary of Fund Movements**

<b>2020</b>	Balance 1 Jan 2020	Income	Expenditure	Balance 31 Dec 2020
	£	£	£	£
<b>Unrestricted Funds</b>	334,839	126,032	-139,223	344,163
<b>Gain on sale of Church Hall</b>		22,515		
<b>Designated Funds</b>				
Hindle Fund	3,391		-870	2,521
English Fund	3,000			3,000
Gill Fund		3,000	-1,672	1,328
Covid Fund		625		625
Tempest Fund	9,689	372	-5,800	4,261
Fabric Fund	27,891	3,135	-5,137	25,889
	43,971	7,132	-13,479	37,624
<b>Total Unrestricted Funds</b>	378,810	155,679	-152,702	381,787
<b>Restricted Funds</b>				
Fabric Fund	88,631	927		89,558
Bells Fund	6,001	3,000		9,001
Altar, Flower and Bible Fund	1,012	10	-110	912
<b>Total Restricted Funds</b>	95,644	3,937	-110	99,471
<b>Total All Funds</b>	474,454	159,616	-152,812	481,258
<b>2019</b>	Balance 1 Jan 2019	Income	Expenditure	Balance 31 Dec 2019
<b>Unrestricted Funds</b>	334,645	144,642	-144,448	334,839
<b>Designated Funds</b>				
Hindle, English Funds	5,391	3,000	-2,000	6,391
Tempest Fund		10,899	-1,211	9,688
Fabric Fund	5,797	34,974	-12,879	27,892
	11,188	48,873	-16,090	43,971
<b>Total Unrestricted Funds</b>	345,833	193,515	-160,538	378,810
<b>Restricted Funds</b>				
Fabric including Bells	84,922	9,710		94,632
Altar, Flower and Bible Fund	1,232		-220	1,012
<b>Total Restricted Funds</b>	86,154	9,710	-220	95,644
<b>Total All Funds</b>	431,987	203,225	-160,758	474,454

Table 1

Notes to the Financial Statements for the Year Ended 31 December 2020						
11. Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account)						
for the year ended 31 December 2020						
	2020	2019	2020	2019	2020	2019
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
<b>INCOME</b>						
Voluntary Income	120,536	162,436	3,937	6,210	124,473	168,646
Activities for generating funds	3,155	12,890		3,500	3,155	16,390
Investment Income	569	158			569	158
Church Activities	8,904	14,824			8,904	14,824
VAT Reclaimed		2,428				2,428
Insurance Claims		779				779
<b>TOTAL INCOME</b>	<b>133,164</b>	<b>193,515</b>	<b>3,937</b>	<b>9,710</b>	<b>137,101</b>	<b>203,225</b>
<b>EXPENDITURE</b>						
Church Activities	146,961	153,431	110	220	147,071	153,651
Raising Funds	1,770	4,607			1,770	4,607
Salvation Army development	870	2,000			870	2,000
Other Expenses	3,101	500			3,101	500
<b>TOTAL EXPENDITURE</b>	<b>152,702</b>	<b>160,538</b>	<b>110</b>	<b>220</b>	<b>152,812</b>	<b>160,758</b>
<b>Net Income/(Expenditure)</b>	<b>-19,538</b>	<b>32,977</b>	<b>3,827</b>	<b>9,490</b>	<b>-15,711</b>	<b>42,467</b>
Gain on sale of Church Hall	22,515				22,515	
<b>Net Movement in Funds</b>	<b>2,977</b>	<b>32,977</b>	<b>3,827</b>	<b>9,490</b>	<b>6,804</b>	<b>42,467</b>
Total funds brought forward	378,810	345,833	95,644	86,154	474,454	431,987
Total funds carried forward	381,787	378,810	99,471	95,644	481,258	474,454
			19			