

1179723

**THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF SANDERSTEAD ST MARYS**

**Financial Statements**

**Year Ended 31 December 2024**

## ST. MARY'S SANDERSTEAD

### Contents

	<b>Page</b>
Legal and Administrative Information	1
Trustees' Report	3
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9

## ST. MARY'S SANDERSTEAD

Reference and administrative details

For the year ended 31 December 2024

<b>Charity Registration no:</b>	1179723
<b>Registration Date:</b>	29 August 2018
<b>Governing Document:</b>	Parochial Church Council Powers (1956) as amended and Church Representation Rules that came into force on 2 January 1957.

PCC members who have served from 1<sup>st</sup> January 2024 until the date this report was approved are:

<b>Clergy:</b>	Fr. Grant Cohen
<b>Laity: Church Wardens</b>	Mrs Julia Storey (appointed 14 April 2024) Miss Fiona Macan (resigned 14 April 2024) Miss Aleen Solly
<b>Deanery Synod</b>	Mr Colin Burtwell Miss Kim Brown Mrs Anne Rowland
<b>Elected members</b>	Mr Richard Dean (co-opted Treasurer) Mrs. Judith Forshaw Mrs Penny Hinton Mr. Bill Jackson Mrs. E. Martin Mrs. Julia Rider Mrs. Sue Wragg Mrs. Rachael Woods (Secretary) Miss Fiona Macan

**ST. MARY'S SANDERSTEAD**

**Reference and administrative details**

For the year ended 31 December 2024 (cont'd)

**Bankers:**

HSBC  
139a North End  
Croydon  
Surrey  
CR0 1TN  
  
The CBF Church of England Funds  
One Angel Lane  
London  
EC4R 3AB

**Independent Examiner:**

Peter Saltiel  
Church and Charity Accounts Service Ltd  
7 Planchadeau  
23460 Saint-Pierre-Bellevue  
France

**All Correspondence to:**

St. Mary's Church  
Purley Oaks Road  
South Croydon  
Surrey  
CR2 0NR

Telephone: 020 8657 9232

## ST. MARY'S SANDERSTEAD

### TRUSTEES' REPORT

#### **Structure, governance and management.**

##### *Constitution*

The Parochial Church Council (PCC) is a body established under the Church Representation Rules of the Church of England and under the Parochial Church Council (Powers) Measure 1956.

##### *Appointment of Trustees*

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

##### *Organisational Structure and Decision Making*

The rules for the proceedings of the PCC are set out in the Church Representation Rules.

Because its role is essentially strategic and co-ordinating, rather than day-to-day management, the only permanently constituted committee of the PCC is the Standing Committee, which meets as necessary to conduct urgent business between full meetings. Temporary groups are appointed from time to time to carry out specific pieces of work.

#### **Risk management**

The PCC categorises risk as follows:

**Financial risk** is the most common category of risk and it is possible to measure many non-financial risks in terms of financial impact. Financial risks can be managed through budgets and internal financial procedures as well as through strategic, business and development plans and management accounts.

**Reputational risk** can have an impact on parishes if, for example, unwelcome publicity hinders the mission of the Church.

**Statutory and legal requirements** such as health and safety, employment law, Charities Act, child protection and associated difficulties, which could lead to high compensation payments arising from equal opportunities or health and safety claims, also pose a risk.

**Operational risk** relates to threats to the Church's ability to deliver its objectives owing, for example, to damage to a church building.

Management of risk is the responsibility of the PCC which undertakes risk assessment on a low, medium or high likelihood of an event occurring and the high, medium or low impact. Contingency plans, controls or preventative measures are put in place by the PCC.

#### **Objectives and activities**

The PCC has the responsibility of co-operating with the incumbent in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Mary's Church and Hall.

The PCC has responsibility for a wide range of matters affecting St. Mary's, including such matters as compliance with health and safety, disability discrimination legislation and child protection. Appropriate training procedures have been adopted, including training courses arranged by the diocese or deanery and the dissemination of reading matter.

## ST. MARY'S SANDERSTEAD

### **Bribery Act 2010**

This Act came into effect 1<sup>st</sup> July 2011.

The Ministry of Justice "Quick Start Guide" is clear that because St. Mary's affairs are entirely UK based with very little risk of bribery being committed on behalf of St. Mary's, then we may feel no need for any procedures to prevent bribery.

We believe that our present procedures of requiring three quotes for major works, with the decision on which quote to accept taken by the Standing Committee and/or the PCC, and of using Southwark recommended firms for major projects, mean that we have sufficient procedures in place.

### **Trustees' Report**

The full PCC met 6 times in 2024 for formal business with an average attendance level of 73 %.

The Standing Committee met 6 times in 2024.

## **COMMUNITY, OUTREACH & FACILITIES**

The Christingle service was held on Christmas Eve and was again a great success with more than 250 attendees.

The Family Room was used as a crèche for babies and toddlers during services, for post service refreshments, and as a meeting room for various church committees.

Chrome (a youth club) continues for children aged between 11 and 18 years of age. Any child may attend whether an active, inactive, or no Christian belief as part of the church's outreach.

The Christmas Fair was a great success with more than 1,000 people attending and a net income of £2,204.

During the year we distributed food collections from the congregation to the users of the Purley Food Hub and paid them £500, and also £228 to the Children's Society. These amounts were due to congregational appeals.

For the second year we were unable to pay out anything from the income of the church to various charities.

### **Financial Review**

Income for the financial year was £151,490 (2023 £153,477) and expenditure £149,809 (2023 £169,677) with a net surplus of £1,681 compared with 2023 net deficit of £16,200.

Total receipts on ordinary unrestricted/designated funds of the church were £151,193 (2023 £152,641) and are detailed in the financial statements. Expenditure of £146,482 (2023 £158,409) was spent to provide the Christian ministry in the parish, including the Parish Support Fund giving of which largely provides the stipends and housing for the clergy.

### **Reserves Policy**

It is the PCC policy to maintain a balance on general/designated unrestricted funds which equates to approximately six months unrestricted payments, to cover emergency situations

that may arise from time to time. The balance of £8,429 at the year-end did not reach this level.

The balance of £ 11,135 of restricted funds is available for expenditure only for the purposes shown in note 9 of the notes to the financial statements.

### **Statement of Trustees' Responsibilities**

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church at the year end and its incoming resources and resources expended during the year. In preparing those financial statements, the trustees are required to: -

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements 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 enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

### *Financial Statements*

The financial statements prepared for filing purposes have been reconciled with the memorandum accounts prepared separately by the treasurer for the PCC. The memorandum accounts are used by the PCC for internal management information only.

Approved by the PCC on the 11<sup>th</sup> March 2025 and signed on their behalf by:



Fr. Grant Cohen, Priest-in charge St. Mary's Sanderstead and St. James' Riddlesdown.



Richard Dean, Honorary Treasurer

Independent Examiner's Report to the Trustees / Members of St. Mary's Church  
Sanderstead  
Registered Charity No. 1179723  
for the year ended 31<sup>st</sup> December 2024

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> December 2024 set out on pages 7 to 16.

**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 Trust's accounts carried out under section 145 of the 2011 Act and 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**

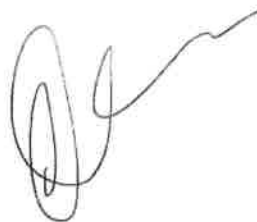
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Peter Saltiel  
Church & Charity Accounts Service Ltd  
7 Planchadeau  
23460 Saint-Pierre-Bellevue  
France

Dated 10<sup>th</sup> April 2025



ST. MARY'S SANDERSTEAD

Statement of financial activities  
for the year ended 31<sup>st</sup> December 2024

	<u>Notes</u>	<u>Unrestricted Fund</u> £	<u>Restricted Fund</u> £	<u>Total 2024</u> £	<u>Total 2023</u> £
<b>Income &amp; endowments</b>					
Donations & legacies	3.1	70,671	250	70,921	70,922
Charitable activities	3.2	73,792	-	73,792	73,448
Other trading activities	3.3	6,320	-	6,320	8,507
Investments	3.4	410	47	457	600
<b>Total income &amp; endowments</b>		<b>151,193</b>	<b>297</b>	<b>151,490</b>	<b>153,477</b>
<b>Expenditure</b>					
Raising funds	4.1	4,481	-	4,481	5,056
Charitable activities	4.2	142,001	3,327	145,328	164,621
<b>Total expenditure</b>		<b>146,482</b>	<b>3,327</b>	<b>149,809</b>	<b>169,677</b>
<b>Net income/(expenditure) for the year</b>		<b>4,711</b>	<b>(3,030)</b>	<b>1,681</b>	<b>(16,200)</b>
Fund transfers		-	-	-	-
<b>Net income/(expenditure) for the year</b>		<b>4,711</b>	<b>(3,030)</b>	<b>1,681</b>	<b>(16,200)</b>
<b>Total funds brought forward</b>	9	<b>3,718</b>	<b>14,165</b>	<b>17,883</b>	<b>34,083</b>
<b>Total funds carried forward</b>	9	<b>8,429</b>	<b>11,135</b>	<b>19,564</b>	<b>17,883</b>

All activities are regarded as continuing.

The above statement includes all recognised gains and losses during the year.

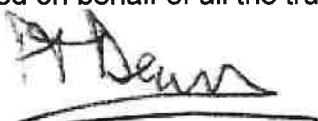
The Notes to the Accounts form part of these Financial Statements

# ST. MARY'S SANDERSTEAD

## Balance Sheet as at 31<sup>st</sup> December 2024

	Notes	2024 £	£	2023 £	£
<b>ASSETS</b>					
Fixed Assets	5		<u>1</u>		<u>1</u>
Current Assets					
Cash at Bank		23,093		21,204	
Debtors	6	<u>4,283</u>	27,376	<u>5,832</u>	27,036
<b>LIABILITIES</b>					
Current Liabilities					
Creditors	7		4,131		2,044
<b>NET CURRENT ASSETS</b>			<u>23,245</u>		<u>24,992</u>
Non-Current Liabilities					
Creditors			3,682		7,110
<b>NET ASSETS</b>			<u><u>19,564</u></u>		<u><u>17,883</u></u>
<b>REPRESENTED BY:</b>					
	9				
<b>Restricted Fund:</b>					
Chalice		200		200	
Hall Refurbishment		(374)		(25)	
Youth Work		1,074		1,257	
Agency collection		(290)		(290)	
Mission		2,699		2,699	
Nave Altar Fund		665		665	
Oclea bequest		914		873	
Organ		52		52	
Rewiring		945		945	
Heating		1		1	
Seven Whole days		3,356		3,356	
Stupples bequest -vicar's discretionary		1,311		3,850	
Pension reserve		(111)		(111)	
Oxlade bequest		693		693	
			<u>11,135</u>		<u>14,165</u>
<b>Designated Fund:</b>					
Altar		500		-	
Christmas Tree		5,475		3,271	
Youth		(154)		-	
			<u>5,821</u>		<u>3,271</u>
<b>Unrestricted Fund:</b>					
General			2,608		447
			<u><u>19,564</u></u>		<u><u>17,883</u></u>

Signed on behalf of all the trustees on the 11<sup>th</sup> March 2025



## ST. MARY'S SANDERSTEAD

### Notes to the Accounts

For the Year Ended 31st December 2024

#### **1 Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts, accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

##### **1.1 Judgements and Estimations**

The Trustees have not made any significant judgements in the process of applying accounting policies and there are no areas of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

##### **1.3 Going concern**

- a) At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has sufficient reserves and that the charity is a going concern.

##### **1.4 Change of accounting policy**

- a) The accounts present a true and fair view and no changes in the basis of accounting have been made during the year.

##### **1.5 Changes to previous accounts**

- a) There have been no changes to the previous accounts during the financial year.

##### **1.6 Changes to accounting estimates**

- a) There have been no changes to accounting estimates.

## ST. MARY'S SANDERSTEAD

### Notes to the Accounts

For the Year Ended 31st December 2024 (cont'd)

## **2 Accounting policies**

### **2.1 Fund accounting**

- a) Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds. These are recognised at the time of receipt.
- b) Designated funds - are set aside as part of the unrestricted funds to be used for a particular future project or commitment.
- c) Restricted funds - are to be used for the specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

### **2.2 Income**

- a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.
- b) Where income has related expenditure, the income and related expenditure are reported gross in the SoFA.
- c) Income tax recoverable as Gift Aid is accounted for on a claimed basis.
- d) Investment income is included in the accounts when receivable.

### **2.3 Expenditure**

- a) Charitable expenditure comprises costs incurred by the charity providing activities and services for its beneficiaries.
- b) Costs of generated funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.
- c) Support and administration costs of the charity relate to the costs of running the charity and includes any costs which cannot be specifically identified to another expenditure.
- d) Expenditure is recognised on an accrual basis and creditor amounts are measured at settlement amounts less any trade discounts.
- e) Provisions for liabilities are measured on recognition of its historical costs and then measured at the best estimate of the amount required to settle the obligation at the reporting date.
- f) The charity is not registered for VAT, so all costs are inclusive of VAT charged.

# ST. MARY'S SANDERSTEAD

## Notes to the Accounts

For the Year Ended 31st December 2024 (cont'd)

### 3 Analysis of income

	Unrestricted Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
<u>3.1 Donations &amp; legacies</u>				
Gift Aid giving	51,294	250	51,544	47,345
Plate collections	4,148	-	4,148	2,407
Donations	593	-	593	8,353
Flowers	-	-	-	213
Gift Aid tax reclaim	14,136	-	14,136	12,604
Grants	500	-	500	-
	<u>70,671</u>	<u>250</u>	<u>70,921</u>	<u>70,922</u>
<u>3.2 Charitable activities</u>				
Wedding & funeral fees	1,203	-	1,203	1,759
Church hall letting	5,064	-	5,064	5,749
Montessori School	65,813	-	65,813	65,000
Cavat Theatre Arts	-	-	-	765
Jubilee hall lettings	-	-	-	-
Sundries	1,712	-	1,712	175
	<u>73,792</u>	<u>-</u>	<u>73,792</u>	<u>73,448</u>
<u>3.3 Other trading activities</u>				
Fairs & events	6,320	-	6,320	8,507
	<u>6,320</u>	<u>-</u>	<u>6,320</u>	<u>8,507</u>
<u>3.4 Investments</u>				
Interest	410	47	457	600
	<u>410</u>	<u>47</u>	<u>457</u>	<u>600</u>
Total Income	<u>151,193</u>	<u>297</u>	<u>151,490</u>	<u>153,477</u>

# ST. MARY'S SANDERSTEAD

## Notes to the Accounts

For the Year Ended 31st December 2024 (cont'd)

### 4 Analysis of expenditure

	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	Total 2024 £	Total 2023 £
<u>4.1 Raising funds</u>				
Cost of fetes & other events	4,481	-	4,481	5,056
	<u>4,481</u>	<u>-</u>	<u>4,481</u>	<u>5,056</u>
<u>4.2 Charitable objectives</u>				
Donations				
Missionary Societies	228	-	228	(5,000)
Relief & development agencies	500	-	500	-
Total donations	<u>728</u>	<u>-</u>	<u>728</u>	<u>(5,000)</u>
Parish support fund	67,895	-	67,895	67,895
St Mary's office administrator	5,611	-	5,611	7,715
Photocopier finance	2,609	-	2,609	1,680
Clergy expenses	1,148	455	1,603	919
Clergy expenditure	2,028	2,842	4,870	1,091
Parish expenditure - other churches	909	(634)	275	2,144
Foods purchased	1,686	272	1,958	7,599
Books	249	-	249	496
Postage & stationery	1,089	-	1,089	923
Vicar's telephone	-	-	-	726
Church insurance	3,659	-	3,659	3,551
Church office telephone	446	-	446	542
Church photocopier costs	744	-	744	2,180
Organ & piano tuning	1,186	-	1,186	655
Church maintenance	5,926	-	5,926	7,169
Organist & choir expenses	8,831	-	8,831	7,718
Altar requisites	2,026	-	2,026	1,875
Flowers	204	-	204	401
Junior church	209	43	252	53
Church running - electric	3,971	-	3,971	4,519
Church running - gas	4,375	-	4,375	11,222
Church running - other	1,653	-	1,653	249
Wedding & funeral fees	242	-	242	351
Subscriptions & annual fees	405	-	405	1,232
Sundry	(557)	-	(557)	6,553
News building hall	1,496	-	1,496	-
Jubilee Room running costs	-	349	349	-
<i>Total c'fwd</i>	<u>118,768</u>	<u>3,327</u>	<u>122,095</u>	<u>134,458</u>

## ST. MARY'S SANDERSTEAD

### Notes to the Accounts

For the Year Ended 31st December 2024 (cont'd)

#### 4 Analysis of expenditure (cont'd)

	Unrestricted Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
<i>Total b'fwd</i>	118,768	3,327	122,095	134,458
Hall 2 - general	-	-	-	120
Hall 2 - insurance	-	-	-	1,679
Hall 2 -energy	859	-	859	991
Hall running - general	-	-	-	5,109
Hall running - electricity	3,715	-	3,715	8,285
Hall running - gas	8,796	-	8,796	5,167
Hall running - insurance	2,882	-	2,882	4,164
Hall running - maintenance	4,137	-	4,137	2,194
Hall running - water	1,480	-	1,480	1,504
Independent examination	1,364	-	1,364	950
	<u>142,001</u>	<u>3,327</u>	<u>145,328</u>	<u>164,621</u>
Total Expenditure	<u>146,482</u>	<u>3,327</u>	<u>149,809</u>	<u>169,677</u>

#### 5 Fixed Assets

##### Tangible Assets

The area of land making up the hall and surrounding land around it has been found to be the PCC's rather than Southwark. Accordingly, we have explored the possibility of having a new hall constructed, with the elimination of the scout's hut and existing hall. Alternatively, a new hall could be incorporated in the upper church area.

The PCC have arranged to have the site, cost of building, and cash benefits for the church re-examined in order to comply with the Charity Commission requirements that we obtain a good value for the site.

In the meantime, the land continues to be listed as having a value of £1.

#### 6 Debtors

	2024 £	2023 £
Tax recoverable	4,283	5,360
Areas of rent and utilities	-	472
	<u>4,283</u>	<u>5,832</u>

## ST. MARY'S SANDERSTEAD

### Notes to the Accounts

For the Year Ended 31st December 2024 (cont'd)

#### 7 Creditors

	2024 £	2023 £
<u>Current Liabilities</u>		
Charitable giving agreed but not paid	-	-
Agency collections	(392)	392
Creditors for goods and services	4,523	1,652
	<u>4,131</u>	<u>2,044</u>
<u>Non-current Liabilities</u>		
Rent deposits	1,500	1,500
Loan	2,182	5,610
	<u>3,682</u>	<u>7,110</u>

#### 8 Staff costs

	2024 £	2023 £
Wages and salaries	5,561	7,365
Pension	50	325
	<u>5,611</u>	<u>7,690</u>

The average monthly number of employees during the year was as follows:

	2024	2023
PCC managed employees	1	2
	<u>1</u>	<u>2</u>

No employee received a remuneration of over £60,000 in either year.

#### 9 Movement of Funds

	Unrestricted Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
Total funds brought forward	3,718	14,165	17,883	34,083
Net movement in resources	4,711	(3,030)	1,681	(16,200)
Total funds carried forward	<u>8,429</u>	<u>11,135</u>	<u>19,564</u>	<u>17,883</u>

# ST. MARY'S SANDERSTEAD

## Notes to the Accounts

For the Year Ended 31st December 2024 (cont'd)

### 9 Movement of Funds

	1st Jan £	Income £	Expenditure £	Transfers £	31st Dec £
<b>Restricted Funds</b>					
Chalice	200	-	-	-	200
Hall Refurbishment	(25)	-	(349)	-	(374)
Youth Work	1,257	-	(183)	-	1,074
Agency collection	(290)	-	-	-	(290)
Mission	2,699	-	-	-	2,699
Nave Altar Fund	665	-	-	-	665
Kneelers	-	-	-	-	-
Oclee bequest	873	41	-	-	914
Organ	52	-	-	-	52
Rewiring	945	-	-	-	945
Heating	1	-	-	-	1
Seven Whole days	3,356	-	-	-	3,356
Stupples bequest - vicar's d	3,850	256	(2,795)	-	1,311
Oxlade bequest	693	-	-	-	693
Pension reserves	(111)	-	-	-	(111)
<b>Designated Funds</b>					
Charity Payments	-	-	-	-	-
Altar	-	500	-	-	500
Christmas Tree	3,271	5,207	(3,003)	-	5,475
Youth	-	-	(154)	-	(154)
<b>Unrestricted Fund</b>					
General	447	145,486	(143,325)	-	2,608
<b>Total Funds</b>	<b>17,883</b>	<b>151,490</b>	<b>(149,809)</b>	<b>-</b>	<b>19,564</b>
	1st Jan £	Income £	Expenditure £	Transfers £	31st Dec £
Restricted Funds	14,165	297	(3,327)	-	11,135
Designated Funds	3,271	5,707	(3,157)	-	5,821
Unrestricted Fund	447	145,486	(143,325)	-	2,608
<b>Total Funds</b>	<b>17,883</b>	<b>151,490</b>	<b>(149,809)</b>	<b>-</b>	<b>19,564</b>

## ST. MARY'S SANDERSTEAD

### Notes to the Accounts

For the Year Ended 31st December 2024 (cont'd)

#### 10 Analysis of net assets between funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Tangible fixed assets	1		1	1
Current assets	16,241	11,135	27,376	27,036
Current liabilities	(4,131)	-	(4,131)	(2,044)
Non-current liabilities	(3,682)	-	(3,682)	(7,110)
Total Funds	8,429	11,135	19,564	17,883

#### 11 Trustee remuneration

No trustee has been paid any remuneration or received any other benefits from an employment with their charity or a related entity during the year.