

Report of the Trustees and Financial Statements

for the year ended

31st December 2020

Christchurch
| www.christchurch-clevedon.org.uk

Ecumenical Church Council of Christchurch Clevedon

For the Year ended 31st December 2020

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Ecumenical Church Council of Christchurch Clevedon

Report of the Trustees For the Year ended 31st December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

The Registered Charity number is 1179989.

Principal address

Christchurch
Highdale Road
Clevedon
BS21 7LL

Trustees

Clergy

Rev C Jennings	Ex-officio	
Rev R Herbert	Ex-officio	
Rev S Kirkham	Ex-officio	From 21/10/2020

Wardens

A Pett	Reappointed 21/10/2020
J McManus	Reappointed 21/10/2020

Other Trustees

C Anderson		
J de Borde	Treasurer	From 21/10/2020
K Dommett		
L Turner	Director of Finance	Resigned 21/10/2020
H Davis		
T Roberts		
D Sewell		
A Kell	Secretary	

Independent Examiner

Geoffrey Speirs FCA
Haines Watts
Chartered Accountants
Bath House
6-8 Bath Street
Bristol
BS1 6HL

Ecumenical Church Council of Christchurch Clevedon

Report of the Trustees For the Year ended 31st December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Structure, Governance and Management of the Ecumenical Church Council of Christchurch Clevedon is as established by the Constitution dated 09 May 2018.

Recruitment and appointment of new trustees

Trustees are elected by the membership at the Annual General Meeting.

Induction and training of new trustees

The Church deals with the induction and training of trustees on an ad hoc basis depending upon the experience and requirements of the individual trustee. Many appointees are trustees of other organisations and will also have experience and training with the other organisation.

Related parties

The related parties of the charity are the trustees and close family members.

Risk management

The major risks, to which the church is exposed, as identified by members from time to time, have been reviewed and, where appropriate, systems and procedures have been established to manage those risks.

OBJECTIVES AND ACTIVITIES

Significant activities

The Ecumenical Church Council of Christchurch was accepted as a Registered Charity with the Charities Commission on 19 September 2018 following the adoption of a revised constitution dated 09 May 2018. The purpose of the charity is to advance the Christian faith in the area of benefit in accordance with the principles and practices of the participating churches. In achieving its purpose, the charity engages in a range of activities, either on its own or with others, including (but not restricted to):

- a) the celebration of public worship;
- b) the teaching of the Christian faith;
- c) mission and evangelism;
- d) pastoral work, including visiting the sick and the bereaved;
- e) the provision of facilities with a Christian ethos for the local community
- f) the support of other charities in the UK and overseas.

The trustees have had regard to the Charity Commission's guidance on public benefit.

Grantmaking

The charity has no formal policy on the making of grants, other than these require the approval of the full ECC before they can be made.

Ecumenical Church Council of Christchurch Clevedon

Report of the Trustees For the Year ended 31st December 2020

ACHIEVEMENT AND PERFORMANCE

Main achievements of the charity

The main achievements of the charity during the year are summarised within the Report of the Clergy.

FINANCIAL REVIEW

Reserves policy

The ECC has agreed that the Charity should budget for retained reserves in the sum of £60,000. At the year end the unrestricted reserves excluding fixed assets and long term reserves stand at £54,822 (2019: £77,122), with a further £9,484 (2019: £6,214) held in restricted reserves.

Principal funding sources

Day to day funding of the Charity is by regular giving by the members and others visiting the church, as well as the hiring out of church facilities.

Funding for specific projects is received from a combination of grants from various sources and specified donations from members.

Funds held as custodian for others

No funds are held on behalf of others.

Ecumenical Church Council of Christchurch Clevedon

Report of the Trustees For the Year ended 31st December 2020

COVID-19

The trustees have considered the impact that the COVID-19 pandemic will have on the charity's current and future financial position. The charity is taking the following steps to mitigate the threats that COVID-19 may pose to the organisation:

- Review of all expenditure and likely impact on income and regular preparation and review of budgets. Also using the Government furlough scheme for staff unable to work their normal hours.
- Writing to all members of the church to explain the position and asking them to consider their regular committed giving.
- There are sufficient reserves to continue until the end of 2022 as demonstrated by budgets.
- The recent initiative and appeal to members is hoped to result in an increase in giving to a more sustainable level.

The trustees therefore consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1 to the financial statements.

RECENT AND FUTURE DEVELOPMENTS

Report from Clergy

The Vision and Mission of Christchurch remains as fresh and relevant today as always and with God's guidance and the leading of the Holy Spirit we have faithfully responded as a Church during this pandemic.

It has been a challenging year for our nation yet we have planned and served our community well within the resources available to us.

Since our last AGM and accounts we have consistently witnessed and served others and in order to do this have adapted and embraced the challenges of COVID in new and innovative ways.

We saw a substantial loss in our hall booking revenue and we furloughed staff wherever possible and held a paid vacancy for a youth worker until Autumn 2021.

We reached out to our congregation and received financial gifts and an increase in weekly and monthly giving. We also reviewed our outgoings and costings as we responded to the financial challenges.

Ecumenical Church Council of Christchurch Clevedon

Report of the Trustees

For the Year ended 31st December 2020

Many of our congregation engaged with community outreach in a variety of ways. Shopping, collecting prescriptions, keeping in touch with their neighbours and engaging with others in a variety of different ways.

- Our Make Lunch coordinator has grown the team in response to the increased need to feed young people. We have placed considerable resources into this outreach over the year.*
- Our TLG co-ordinator and coaches continued to remotely support children and their families throughout the year on line and when necessary and within regulations to meet face to face in school settings.*
- Revd Suzy Kirkham joined us in July 2020 in a pioneer Curacy post with a focus on older people's ministry in the wider community. Through this we have reached and served a much wider community through increased contact with residential homes*
- Autumn 2020 saw the launch of 'Living Life To The Full', a course in mental health which combines CBT skills with Christian spirituality. We now have numerous people in training to support the community in the growth area of ministry and outreach.*
- Bereavement has been a large part of our ministry over the past year with a substantial increase in funerals many due to COVID. We have set up a bereavement support group and when we are able will open a café style meeting to engage with the wider need.*
- Our 'on line' ministry continued and thrived throughout the year and we are considering the opportunities this brings for greater connection with the wider community.*

ON BEHALF OF THE BOARD:

John de Borde

Trustee

Date: 7th April 2021

Independent Examiner's Report to the Trustees of Christchurch Clevedon

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 9 to 19.

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 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 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, other than the matter below, 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.

Matter of concern identified

The Trustees' view on the impact of COVID-19 is disclosed on page 6 and in the accounting policies note. However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charity's activities.

Signed: *G Speirs*

Geoffrey Speirs FCA
Haines Watts Chartered Accountants
Bath House, 6-8 Bath Street
Bristol
BS1 6HL
Date: 7th April 2021

Ecumenical Church Council of Christchurch Clevedon

For the Year ended 31st December 2020

Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and Legacies	2a	162,203	7,020	169,223	145,307
Investments	2b	44	-	44	129
Charitable activities	2c	6,668	-	6,668	31,762
Other	2d	450	-	450	900
TOTAL		169,365	7,020	176,385	178,098
EXPENDITURE ON:					
Charitable activities	3a	177,943	3,787	181,730	182,921
Raising Funds	3b	47	-	47	1,128
Governance costs	3c	3,308	-	3,308	3,272
Finance costs	3d	144	-	144	147
TOTAL		181,442	3,787	185,229	187,468
NET INCOME/(EXPENDITURE)		(12,077)	3,233	(8,844)	(9,370)
TOTAL FUNDS B/F 1st JANUARY 2020		80,284	6,524	86,808	96,178
TOTAL FUNDS C/F 31st DECEMBER 2020		68,207	9,757	77,964	86,808

Ecumenical Church Council of Christchurch Clevedon

For the Year ended 31st December 2020

Balance Sheet

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible assets	6	<u>13,658</u>	<u>15,472</u>
		<u>13,658</u>	<u>15,472</u>
CURRENT ASSETS			
Debtors	7	34,267	60,900
Cash at bank and in hand		<u>51,875</u>	<u>32,873</u>
		<u>86,142</u>	<u>93,773</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors	9	5,276	7,352
Sub accounts	8	4,560	1,085
Loans due in less than 1 year	10	<u>2,000</u>	<u>2,000</u>
		<u>11,836</u>	<u>10,437</u>
NET CURRENT ASSETS / (LIABILITIES)		<u>74,306</u>	<u>83,336</u>
LIABILITIES: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			
Loans due in more than 1 year	10	<u>10,000</u>	<u>12,000</u>
		<u>10,000</u>	<u>12,000</u>
TOTAL NET ASSETS		<u>77,964</u>	<u>86,808</u>
FUNDS			
		£	£
Unrestricted funds	11	68,207	80,284
Restricted funds	11	<u>9,757</u>	<u>6,524</u>
		<u>77,964</u>	<u>86,808</u>

Approved by the Ecumenical Church Council and signed on its behalf by:

John de Borde

Trustee

7th April 2021

Date

Katy Dommett

Trustee

7th April 2021

Date

For the Year ended 31st December 2020

Notes to the financial statements

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) (effective 1 January 2019) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the COVID-19 pandemic is likely to have a profound impact on the global economy, and may in turn affect the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the ECC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The ECC does not usually invest separately for each fund. Where there is separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for ECC ordinary purposes.

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the ECC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Ecumenical Church Council of Christchurch Clevedon

Notes to the financial statements for the Year ended 31st December 2020 (cont.)

Resources expended

Expenditure has been accounted for on an accruals basis using natural expense categories and has been classified under headings that aggregate all costs related to that category. Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the ECC. The diocesan parish share is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Governance Costs

Governance costs comprise all costs involved in the public accountability of the charity and its compliance with regulation and good practice.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) of the Charities Act 2011. The costs of improvements to consecrated and benefice property are written off in the year in which they are incurred.

Equipment used within the church premises is depreciated over its estimated useful economic life. Depreciation rates are 15% reducing balance for fixtures and fittings and 25% straight line for shorter life assets. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Debtors

Debtors are measured on initial recognition at settlement amount after any amounts advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Short term liquid investments and cash

Cash at bank is held to meet short-term cash commitments as they fall due rather than for investment purposes and includes all cash equivalents held in the form of short-term highly liquid investments. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Creditors

The charity has creditors which are measured at settlement amounts.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Donated goods, services and facilities

Donated goods, services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Ecumenical Church Council of Christchurch Clevedon

Notes to the financial statements for the Year ended 31st December 2020 (cont.)

2 INCOME AND ENDOWMENTS FROM:	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Funds 2019 £
a Donations and Legacies				
Planned giving:				
White envelopes	847		847	1,088
Yellow gift aid envelopes	90		90	2,684
Standing orders	106,378		106,378	89,108
Tax recoverable	27,447		27,447	23,902
Cash collections (open plate)	6,756		6,756	3,569
Donated services	2,000		2,000	2,000
Other donations	11,696	-	11,696	13,204
Grant & Funding Income	6,989	5,000	11,989	9,380
Donations for Youth Worker, TLG & TFC	-	2,020	2,020	372
	162,203	7,020	169,223	145,307
b Investments				
Interest receivable	44	-	44	129
	44	-	44	129
c Income from charitable activities				
Church hall lettings	3,865		3,865	28,978
Fees & other	2,803		2,803	2,784
	6,668	-	6,668	31,762
d Other				
Feed in Tariff - Electricity Generation	450		450	600
Profit on sale of assets	-	-	-	300
	450	-	450	900
Total	169,365	7,020	176,385	178,098

3 EXPENDITURE ON:	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Funds 2019 £
a Charitable activities				
Ministry:				
Parish Share	54,227		54,227	47,154
Methodist assessment	49,123		49,123	49,992
Benefice share & clergy expenses	4,833		4,833	5,222
Missionary and charitable giving	100	375	475	-
Youth and children's work	7,750	3,375	11,125	11,540
Trainee Family Co-ordinator	7,162	-	7,162	12,110
Adult work	461		461	271
Music	1,182		1,182	980
Admin & PA	12,828		12,828	21,478
Church running & maintenance:				
Repairs and renewals	19,763		19,763	14,615
Insurance	1,755	-	1,755	1,720
Utilities	13,661	-	13,661	13,655
Miscellaneous:				
IT costs	418		418	-
Website & advertising	720		720	176
Sundry	200		200	278
Depreciation	2,727	37	2,764	2,695
CTIC	1,033	-	1,033	1,035
	177,943	3,787	181,730	182,921

Ecumenical Church Council of Christchurch Clevedon

Notes to the financial statements for the Year ended 31st December 2020 (cont.)

b Raising funds				
Coffee time	47	-	47	1,128
	<u>47</u>	<u>-</u>	<u>47</u>	<u>1,128</u>
c Governance costs				
Independent Examination	1,308	-	1,308	1,272
Donated services - Accountancy	2,000	-	2,000	2,000
Consultancy Fees			-	-
	<u>3,308</u>	<u>-</u>	<u>3,308</u>	<u>3,272</u>
d Finance costs				
Bank Charges	5	-	5	-
Interest on Diocesan Loan	139	-	139	147
	<u>144</u>	<u>-</u>	<u>144</u>	<u>147</u>
TOTAL RESOURCES EXPENDED	181,442	3,787	185,229	187,468
	(12,077)	3,233	(8,844)	(9,370)

4 STAFF COSTS

By the end of the year the Church had a total of four paid staff. During the year 2 staff resigned ~ the youth worker (and this post remains unfilled) and the TLG post and these hours were added to the Children's worker post. The TLG role is part financed by grant income of £5,000 (2019: £5,000), whilst GVMC also contribute 50% of the PA Admin's wages worth £3,120 (2019: £3120). The remainder of staff costs are met from general funds, supplemented by ad-hoc specified donations. The Government furlough scheme was used when staff were unable to work or worked less than their normal hours.

Split of wages costs	2020	2019
	£	£
Wages and salaries	28,148	31,756
Social security costs	-	429
Other pension costs	-	654
Total wages	<u>28,148</u>	<u>32,839</u>

The average number of staff working for the charity during the year was 5 employees (2019: 4 employees).

No employees received emoluments in excess of £60,000.

Donated goods, services and facilities

During the year, the church has benefitted from numerous services provided by volunteers covering areas such as children's and youth work, and all areas of ministry. Further services have been provided in the form of assistance with maintenance, finance and administration. It is not possible to measure the financial benefit of such services in the accounts.

During the year, a number of supplies have been donated to further the ministry of the church. It has not been possible to value the goods donated and the trustees do not believe the total value is material to the financial statements.

Donated services received

During the year, the church has recognised the fair value of the donation of accountancy services as approximately £2,000 (2019: £2,000) and has recognised this under other donations and charitable activity costs.

Ecumenical Church Council of Christchurch Clevedon

Notes to the financial statements for the Year ended 31st December 2020 (cont.)

5 STATEMENT OF FINANCIAL ACTIVITY (COMPARATIVE)

	2019 SoFA		
	Unrestricted	Restricted	Total
	Funds	Funds	2019
	£	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and Legacies	137,825	7,482	145,307
Investments	129	-	129
Charitable activities	31,762	-	31,762
Other	900	-	900
TOTAL	170,616	7,482	178,098
EXPENDITURE ON:			
Charitable activities	168,805	14,116	182,921
Raising Funds	1,128	-	1,128
Governance costs	3,272	-	3,272
Finance costs	147	-	147
TOTAL	173,352	14,116	187,468
NET INCOME/(EXPENDITURE)	(2,736)	(6,634)	(9,370)
TOTAL FUNDS B/F 1st JANUARY 2019	83,020	13,158	96,178
TOTAL FUNDS C/F 31st DECEMBER 2019	80,284	6,524	86,808

6 FIXED ASSETS

Fixed assets costing over £500 will be capitalised and depreciated in accordance with the stated accounting policies.

	Fixtures & Fittings	Other Equipment	Total
	£	£	£
Cost b/f	30,693	62,020	92,713
Additions	-	950	950
Disposals	-	-	-
Cost c/f	30,693	62,970	93,663
Accumulated Depreciation b/f	19,654	57,587	77,241
Charge for Year	1,656	1,108	2,764
Eliminated on disposals	-	-	-
Accumulated Depreciation c/f	21,310	58,695	80,005
Net book value b/f	11,039	4,433	15,472
Net book value c/f	9,383	4,275	13,658

7 DEBTORS

	2020	2019
	£	£
Tax recoverable (Accrued Income)	26,232	47,269
Gordano Valley Circuit salary contribution (Accrued Income)	1,248	-
Interest receivable (Accrued Income)	-	11
Fire alarm maintenance contract	183	414
CCLI/PRS Music Licences	925	621
Trade payable accounts in credit	-	-
Prepaid advertising costs	660	660
Prepaid copier charges	-	80
Feed In Tariff - Electricity Generation rebate	2,500	2,050
Payments on account for electricity	-	94
Hall lettings invoices	2,519	9,701
	34,267	60,900

Ecumenical Church Council of Christchurch Clevedon

Notes to the financial statements for the Year ended 31st December 2020 (cont.)

8 SUB ACCOUNTS

	2020 £	2019 £
Men's Ministry	228	228
Womens Day	195	195
Bible Notes	124	1
TLG Make Lunch	3,850	574
Toddlers Group	76	-
The Fridge Youth Group	-	-
Marriage Preparation course	87	87
	<u>4,560</u>	<u>1,085</u>

9 CREDITORS

	2020 £	2019 £
Water Rates	15	144
Gas	200	2,099
Electric	570	267
Clergy Expenses	-	145
Diocesan Loan Interest	24	33
Trade Invoices	2,345	1,837
Accountancy - Independent Examination	1,272	1,236
Prepaid Hall Hire Income	583	1,175
Cleaning	25	-
PAYE liability	242	409
Net Wages Payable	-	7
	<u>5,276</u>	<u>7,352</u>

10 LOANS

A £40,000 loan facility was made available by the Diocese of Bath and Wells for the purposes of assisting in the financing of the Regen Project. This facility was drawn down by Christchurch on 19th October 2012. It was agreed to be repaid by way of five lump sum payments on each anniversary of the loan drawdown date.

Following conversations with the Diocesan Board of Finance the sum of £4,000 was repaid in March 2016, and the ECC renegotiated the terms of the remaining balance of the loan amounting to £20,142 at that time. This will now be repaid by way of ten lump sum payments on 1st November each year, commencing in 2017. Interest will be charged at 1% above the CCLA CBF Deposit rate (0.75% as at 31st December 2020) and will be payable along with each repayment.

	2020 £	2019 £
Due within 1 year of the balance sheet date	2,000	2,000
Due within 2-5 years from the balance sheet date	8,000	8,000
Due later than 5 years from the balance sheet date	2,000	4,000
	<u>12,000</u>	<u>14,000</u>

Ecumenical Church Council of Christchurch Clevedon

Notes to the financial statements for the Year ended 31st December 2020 (cont.)

11 FUNDS

The restricted funds comprise the continuation of the Trainee Family Co-Ordinator Fund, the Early Intervention Group, funds for the Youth Worker work, the grant-funded Cycle Rack and any donations received for a specific purpose or cause.

Unrestricted Funds encompass all other ongoing church activities and are not separated into further sub-categories.

Restricted Fund Movements

	At 01.01.20	Incoming resources	Resources expended	At 31.12.20
	£	£	£	£
Trainee Family Co-Ordinator Fund	-	5,000	-	5,000
TLG/EIG Fund	1,810	2,000	(1,272)	2,538
Youth Worker Fund	2,083	20	(2,103)	-
Specific Donations	2,321	-	(375)	1,946
Cycle Rack	310	-	(37)	273
Total Restricted Funds	6,524	7,020	(3,787)	9,757

	At 01.01.19	Incoming resources	Resources expended	At 31.12.19
	£	£	£	£
Trainee Family Co-Ordinator Fund	1,920	5,050	(6,970)	-
TLG/EIG Fund	848	1,957	(995)	1,810
Youth Worker Fund	8,052	-	(5,969)	2,083
Specific Donations	1,971	475	(125)	2,321
Cycle Rack	367	-	(57)	310
Total Restricted Funds	13,158	7,482	(14,116)	6,524

Trainee Family Co-Ordinator Fund

The restricted fund represents donations and grants received for the funding of the Trainee Family Co-Ordinator. During the period a grant of £5,000 was received from The Lancaster Foundation (2019: £5,000).

TLG/EIG Fund

This restricted fund represents donations and grants received in respect of our partnership with 'Transforming lives for good'. This covers costs incurred in training a team to work in local schools.

Youth Worker Fund

This restricted fund represents donations and grants received for the funding of the our part-time Youth Worker.

Restricted Funds approach

Expenditure incurred over and above funded amounts is treated as a cost to Unrestricted funds.

Ecumenical Church Council of Christchurch Clevedon

Notes to the financial statements for the Year ended 31st December 2020 (cont.)

Unrestricted Fund Movements

	At 01.01.20	Incoming resources	Resources expended	At 31.12.20
	£	£	£	£
General Funds	80,284	169,365	(181,442)	68,207
Total Unrestricted Funds	80,284	169,365	(181,442)	68,207

	At 01.01.19	Incoming resources	Resources expended	At 31.12.19
	£	£	£	£
General Funds	83,020	170,616	(173,352)	80,284
Total Unrestricted Funds	83,020	170,616	(173,352)	80,284

Analysis of net assets between funds

	2020			
	Unrestricted funds	Designated funds	Restricted funds	Endowment funds
	£	£	£	£
Fixed assets	13,385	-	273	-
Cash and current investments	42,391	-	9,484	-
Other current assets/liabilities	22,431	-	-	-
Creditors more than one year	(10,000)	-	-	-
Provisions/pensions	-	-	-	-
Total	68,207	-	9,757	-

Analysis of net assets between funds (cont.)

	2020 Total £
Fixed assets	13,658
Cash and current investments	51,875
Other current assets/liabilities	22,431
Creditors more than one year	(10,000)
Provisions/pensions	-
Total	77,964

Analysis of net assets between funds (prior year)

	2019			
	Unrestricted funds	Designated funds	Restricted funds	Endowment funds
	£	£	£	£
Fixed assets	15,162	-	310	-
Cash and current investments	26,659	-	6,214	-
Other current assets/liabilities	50,463	-	-	-
Creditors more than one year	(12,000)	-	-	-
Provisions/pensions	-	-	-	-
Total	80,284	-	6,524	-

Ecumenical Church Council of Christchurch Clevedon

Notes to the financial statements for the Year ended 31st December 2020 (cont.)

Analysis of net assets between funds (prior year) (cont.)

	2019
	Total
	£
Fixed assets	15,472
Cash and current investments	32,873
Other current assets/liabilities	50,463
Creditors more than one year	(12,000)
Provisions/pensions	-
Total	<u>86,808</u>

12 RELATED PARTY DISCLOSURES AND TRUSTEE EXPENSES

K Dommett, a trustee, was paid by Christchurch in respect of her services as the Trainee Family Co-ordinator, for which she received remuneration of £4,593 (2019: £11,574) and expenses of £33 (2019: £2,037). The remuneration was made up of salary of £4,593 (2019: £10,959 and pension contributions of £615). She resigned in July 2020.

A second trustee, J McManus, was paid by Christchurch directly to fulfil a Facilities Booking Manager role, for which she received remuneration of £5,461 (2019: £6,048). This was made up entirely of basic wages without further pension payments.

There have been no further payments of expenses to Trustees during the year other than the direct reimbursement of expenditure necessarily incurred in respect of Christchurch. Please note that clergy expenses are accounted for in the accounts of the United Benefice, details of which are available from the church office.

Donations from Related Parties

During the year the trustees were responsible for donations received totalling £20,380 (2019: £14,990). These amounts are included within Note 2a "Donations and Legacies" Income above.

In addition to this, the spouse of the Trustee, J McManus, donated Accountancy services via his company, McManus Williams, with an estimated value of £2,000 (2019: £2,000).