

**Parish of St. Mary the Virgin, Nunthorpe-in-Cleveland**

**Diocese of York**

**ANNUAL REPORT**

**and**

**FINANCIAL STATEMENTS**

**of**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF**

**ST MARY THE VIRGIN NUNTHORPE**

**For the year ended 31<sup>st</sup> December 2020**

**Incumbent:**

***Rev'd Tessa Stephens***

**Bank.**

***Santander***

***Bootle, Merseyside L30 4GB***

**Independent examiner:**

***Mr F Hutchinson BA PGCLTHE MA CPFA***

*The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006)  
and a registered charity, registration number 1134124*

# **The Parochial Church Council of the Ecclesiastical Parish of St Mary the Virgin Nunthorpe Trustees' Annual Report**

## **NOTES TO THE ACCOUNTS**

The Trustees are pleased to present their annual report, together with financial statements of the charity for the year ended 31<sup>st</sup> December 2020.

The financial statements have been prepared in accordance with the current Church Accounting Regulations. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

### **Aims and purposes**

Nunthorpe PCC has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelical, social and ecumenical. It also has maintenance responsibilities for the Church of St. Mary the Virgin (including the Church yard and Millennium Garden); Church Lane, Nunthorpe; St. Mary's Church Hall, Morton Carr Lane, Nunthorpe and 15 Ripon Road, Nunthorpe (the Curate's house).

### **Objectives and activities**

The PCC is committed to enabling as many people as possible to worship at our church and to become part of the parish community at St. Mary's – both Church and Hall. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

### **Achievements and performance**

Our aim is to promote the whole mission of the Church, pastoral, evangelistic, social and ecumenical. We have two places of worship – the Church of St. Mary the Virgin in Church Lane, Nunthorpe and St. Mary's Church Hall in Morton Carr Lane which houses a dedicated Chapel within its confines.

### **COVID Pandemic**

Church activity has been severely disrupted for the majority of 2020 as a result of the COVID pandemic that has restricted normal life for the entire community.

### **Worship and prayer**

Until the start of the March lockdown, our regular Sunday services included a Eucharist at 9.15am (Common Worship) and a 5.30pm service which runs as a BCP Communion on the 1<sup>st</sup> and 3<sup>rd</sup> Sundays, and Evensong on the other Sundays.

At the Hall a more informal service took place at 11am on the 2<sup>nd</sup> and 4<sup>th</sup> Sundays of the

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month with Café Church at 9:30am on the first Sunday of the month. There was also a Eucharist every Wednesday at 10.00am in the Hall Chapel.

During the Spring 2020 lockdown, Sunday services were held via YouTube, Facebook and Zoom. During the week, Night Prayer was said on Facebook. These services drew in both existing church members and others who were new to us.

The church reopened for services in July 2020 with a regular 10am service in the Hall, and the resumption of the former service pattern at 5:30pm in church. The Wednesday service moved to the church as the hall chapel was not designed for social distancing. These services stopped during the November lockdown and restarted on the 2<sup>nd</sup> Sunday of Advent. Christmas was necessarily quite different this year but with a combination of online and in person services we were still able to celebrate the festival and reach out to the local community.

At the end of December 2020 there were 112 parishioners on the electoral roll of whom 20 were not resident in the parish.

Before the March lockdown, the usual Sunday attendance was 67 adults and 9 children. Post lockdown the numbers are 42 adults and 3 children calculated based on the Sundays when we were open. The church was closed at Easter and attendance at Christmas was ticketed. In total 62 adults and 5 children were able to attend the Christmas Eve and Christmas Day services with many others watching the online Carol and Crib services.

Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's Blessing and through funeral services friends and family express their grief, give thanks for the life now complete and commend the person into God's keeping. We have celebrated 6 baptisms, 5 weddings and 23 funerals. In October, we also had the joy of welcoming Bishop Paul Ferguson to St Mary's to preside at a service of Ordination to the Priesthood for Revd Laura Wild.

After a difficult year, we give thanks to God for his faithfulness and pray for better times ahead, so that we might once more be able to reach out to the community in person as well as online.

### **Deanery Synod**

Two members of the PCC sit on Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

### **Our buildings**

A Quinquennial inspection of the church was carried out in 2020. The report was positive and highlighted only minor repairs. The church hall proved popular for bookings up until lockdown and was also able to host exercise classes and flu clinics later in 2020.

The house in Ripon Road is home to our Curate and her family.

### **Pastoral care**

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During a time when so many have been confined to their homes, the pastoral team have done great work in keeping in touch by phone, email and text with those on their lists. This contact has been an important way in which we have held our parish family together during difficult times.

### **Mission & evangelism**

After a successful Quiz Night in February, the SET team were unable to hold the other planned events during 2020. However, having got the hang of holding meetings on Zoom, the team have started a new 100 Club, held some sales and ran a Christmas Raffle which helped to raise funds and provided some much needed socially distant contact.

Scramblers have met only once since March as social distancing is difficult with this age group. Craft bags and an online holiday club have helped to maintain connections. The Monday night youth group meets via Zoom, enabling relationships to be maintained.

The Pram Service is much missed by those who used to attend. The Ladies Luncheon Club met twice at the start of the year. The Mothers' Union members have missed their meetings but have kept in touch with one another through phone calls, doorstep visits and newsletters. They have also continued to raise money for charity with much success.

The Flower Guild has done a wonderful job of providing flowers for our Summer weddings and for Remembrance and Christmas. The displays have been more modest than usual, in keeping with these times, but they are nonetheless greatly appreciated.

### **Ecumenical relationships**

The church is a member of Churches Together in Nunthorpe and Marton. Whilst the usual events have not been possible, our Curate, Laura Wild, coordinated an Advent Window Trail in Nunthorpe and Marton which encouraged the churches to work together and provided a wonderful insight into the Christmas story.

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**FINANCIAL REVIEW 2020**

The following statement of financial activities for the year ended 31<sup>st</sup> December 2020, has been independently examined in accordance with Church Accounting Regulations 2006.

**UNRESTRICTED INCOME AND EXPENDITURE**

2020 has been a difficult year. Like many other organisations the COVID pandemic has had a significant impact on our finances. Income has fallen significantly. Expenditure has also fallen, but to a lesser degree as our Church buildings still need to be insured and maintained. This has resulted in an overall deficit for the year of £9,441, despite reducing our Freewill Offer to the Diocese by £10,000.

A summary of the position for the last three years is given in Table 1:

**Table 1 – Financial Position 2018 to 2020**

<b>Activity</b>	<b>2018 £</b>	<b>2019 £</b>	<b>2020 £</b>
Giving by parishioners	40,141	43,888	39,625
Gift Aid receipts	10,885	8,957	9,900
Wedding/Funeral Fees	15,601	6,395	7,598
Social events	5,356	7,101	4,421
Church Hall	9,496	12,530	7,599
Rental income	6,988	2,678	0
Other	15,845	15,611	9,694
<b>Total Income</b>	<b>104,312</b>	<b>97,160</b>	<b>78,837</b>
Freewill Offer	60,000	65,000	55,000
Other expenditure	43,197	44,424	33,278
<b>Total Expenditure</b>	<b>103,197</b>	<b>109,424</b>	<b>88,278</b>
<b>Net Position</b>	<b>1,115</b>	<b>*(12,264)</b>	<b>*(9,441)</b>

\*Including charges to capital maintenance fund

More detail is provided below:

**Giving by Parishioners**

A successful stewardship campaign in early 2019, during which 30% of regular givers increased their contributions, led to a welcome increase in planned giving in 2019. Giving via Standing Order has continued to increase in 2020 by £1,848 (6.4%), partly offset by a significant fall in planned envelope giving of £1,135 (19.5%)

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Table 2 gives more information

**Table 2 – Giving by Parishioners 2014 to 2020**

<b>Year</b>	<b>Total Giving £</b>	<b>Planned £</b>
2014	57,734	37,230
2015	50,823	32,559
2016	49,357	29,857
2017	46,958	29,942
2018	51,026	32,141
2019	52,845	34,804
2020	49,525	35,517

Despite the small increase in **planned giving** by parishioners, total giving (which includes gift aid receipts), has fallen in 2020 by £3,320, reflecting a reduction in 'Occasional (*plate*) Giving' because of Church closures and social distancing requirements

It is a sobering thought that total giving was 16% higher in 2014 than it is today, and demonstrates the need to continue seeking other forms of income to fund our expenditure

## **Wedding and Funeral Fees**

There were 5 weddings at Church during the year; 2 fewer than in 2019 and 19 fewer than 2018. This continues to have a substantial effect on our income, but clearly 2020 has been severely impacted by the pandemic. So far, 17 deposits for weddings in 2021/2022 have been received, which should help future income streams subject to wedding attendance rules being relaxed during the year, although some cancellations for 2020 are currently being received. Funeral income rose in 2020 due to a higher number of funerals and the burial of ashes, leading to an overall increase in income over 2019 of £1,203. Total income from these sources is, however, still less than 50% of the sum received in 2018

## **Social Events**

Income from social events amounted to £4,421 in 2020. Although income is £2,680 lower than 2019, this represents a very significant achievement by the Social Events Team in the face of the pandemic. A quiz held prior to lock down in March raised £909, with the remainder being raised through a combination of sales, the creation of a 100 Club and attractive raffles.

## **Church Hall**

Income from Church Hall lettings fell by £4,931 in 2020 due to prolonged closures and restrictions of use. Two regular users continuing to pay 50% of their annual fees, together with use of the Hall by a PCN for influenza vaccination has helped to reduce the loss of

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income to manageable proportions

## **Rental income**

Rental income from our Ripon Road premises ceased in May 2019. No income was received in 2020 from this source

## **Other Income**

This includes donations from individuals and all income received by the Luncheon Club, Flower Guild and Pram Service. Donations increased in 2020 by £2,648 from their 2019 level, including a payment of £1,915 following the cessation of Nunthorpe News and donations from several parishioners. However, income from the Luncheon Club, Flower Guild and Pram Service has reduced substantially, resulting in an overall reduction in 'other income' of £5,917 compared with 2019

## **Freewill Offer**

At its meeting on 14 May 2020 the PCC considered its overall financial position as a result of the pandemic, and decided reluctantly to reduce our Freewill Offer to the Diocese by £10,000 to £55,000 for 2020.

## **Other expenditure**

This includes all expenditure other than the Freewill Offer, including Utility and Insurance costs. More detail is provided in the notes to the accounts. In addition, expenditure of £2,716 has been incurred in 2020, covering fees for the Church electrical & quinquennial inspections and new fencing & the quinquennial inspection fee for the Ripon Road premises. These items are chargeable to the Capital Maintenance Fund. Further expenditure arising from these inspections is likely in 2021

## **Conclusion**

The COVID pandemic has had far reaching effects on all aspects of Church life, including its financial position. The PCC took early action to mitigate this by sharing the financial burden with the Diocese through a £10,000 reduction in our Freewill Offer. Significant work has been undertaken to prepare risk assessments to maintain as far as possible safe usage of the Church Hall, and the Social Events Team has sought other sources of income to replace the income normally generated through communal events. Expenditure has been restricted wherever possible. A deficit of £9,941 is a creditable outcome given the circumstances, and has enabled a reasonable level of reserves to be maintained to meet the continuing challenges of 2021

## **RESTRICTED INCOME AND EXPENDITURE**

The PCC holds restricted funds which can only be used on the purposes for which they were established. During the year the **Children's Fund**, made up of collections from Baptism collections, was fully depleted with a contribution of £1,890 to the Middlesbrough Foodbank. At its meeting in February 2020 the PCC decided that all future baptism

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collections should, where possible, be paid into Church Funds. A new restricted **Organ Fund** was established during 2020 to collect and fully distribute a very generous donation received to purchase and instal our new organ. This was successfully completed in December 2020. The total sum held in the 4 remaining restricted funds as at 31 December 2020 amounts to £3,399

### **BANK BALANCES**

Our bank balances decreased in the year from £64,307 in 2019 to £63,802 on 31 December 2020

### **RESERVES POLICY**

It is the policy of the PCC to review the balances held in reserves on an annual basis. Reserves are held as 'Designated Funds' (i.e., available to be spent at the discretion of the PCC if the spending meets the intention for which the Fund is designated) and 'General Funds,' which can be used to meet day to day costs subject to conditions set out below.

At its meeting held on 24 September 2020 the PCC decided to transfer the whole of the Designated Risk Fund (amounting to £25,000) to the General Fund in view of the impact of the COVID pandemic on our finances.

As at the 31st December 2020 the PCC had two Funds remaining, as follows:

A **GENERAL FUND**, currently **£26,731**, available to supplement day to day costs, subject to this being part of an agreed budget that seeks to identify longer term income streams to meet future recurrent expenditure, or to meet specified non-recurrent costs such as new enhancements, replacement equipment or specific activity specified by the PCC. This reserve has been supplemented by funds from the Designated Risk Fund and used significantly during 2020 as a result of the COVID pandemic. It is expected that this fund will be further depleted during 2021 as the effects of the pandemic roll forward.

A **DESIGNATED CAPITAL MAINTENANCE FUND** readily available to ensure that all properties are compliant with Health and Safety regulations and are always a secure and safe environment. The sum available on 31 December 2020 was **£34,377**. Within this fund a Special 'Boiler Replacement Reserve' amounting to **£18,500** has been identified, given the likely need to replace boilers in our three premises in the future. Funds will be required from this reserve in 2021 to meet any costs arising from the quinquennial inspections of the Church and Ripon Road premises.



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## **STRUCTURE, GOVERNANCE and MANAGEMENT**

The method of appointment of PCC members is set out in the Church Representation Rules. Nunthorpe PCC consists of the Incumbent, curate, the churchwardens and a reader plus up to 3 Deanery Synod representatives and a maximum of 12 lay representatives elected by those members of the congregation who are on the Electoral Roll of the Church. All Church attendees are encouraged to register on the Electoral Roll in order to be eligible to stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance in the parish including deciding on how the funds of the PCC are to be spent.

The full PCC held 6 meetings during the year. After the February meeting, we moved from face-to-face meetings to Zoom. This worked well and attendance remained high.

The PCC has a number of teams which deals with a particular aspect of parish life. These include Fabric, Social Events and Pastoral, each of which reports to the PCC. All PCC members are encouraged to serve on at least one committee and non-PCC members can be co-opted.

The Standing Committee consists of the Incumbent, the curate, the churchwarden, Hon. Secretary and Hon. Treasurer. They meet to deal with urgent matters and to set the Agenda for the next PCC meeting.

The 2020 APCM was originally scheduled for 24<sup>th</sup> March. This was cancelled due to lockdown as was a further date in September. The APCM eventually took place on 3<sup>rd</sup> November via Zoom.

### **Shared Ministry**

*"Dear friends, let us love one another, for love comes from God. Everyone who loves has been born of God and knows God". 1 John 4:7*

I would like to thank everyone in our community for the way in which you have coped with the many changes of the last year as the church has closed twice for the Spring and November lockdowns and reopened for worship in July and then December 2020. It has been a great encouragement to see the high level of engagement with online worship and the way in which church members have cared for one another and their neighbours. I have really appreciated your support as we've all adjusted to a very different way of doing ministry.

Approved by the PCC on 11<sup>th</sup> February 2021 and signed on their behalf by the Reverend Tessa Stephens (PCC Chairman)

*Tessa Stevens*

**Rev'd Tessa Stephens**

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### ADMINISTRATIVE INFORMATION

The Parish of St. Mary the Virgin, Nunthorpe-in-Cleveland is situated in the Borough of Middlesbrough. It is part of the Diocese of York within the Church of England in the Archdeaconry of Cleveland and the Deanery of Stokesley. The correspondence address is St. Mary's Church Hall, Morton Carr Lane, Nunthorpe, Middlesbrough TS7 0JU.

PCC members who have served from 1<sup>st</sup> January 2020 until the date this report was approved are:

<b>Ex-Officio Members</b>			
Vicar:	The Rev'd Tessa Stephens	Chair	
Curate:	The Rev'd Laura Wild		
Warden:	Mr. David Young		
	Mr Michael Arnott		Until APCM 2020
	Mrs. Janet Hinton	Reader	
<b>Representatives on the Deanery Synod:</b>			
	Mrs. Linda Smith	Safeguarding Officer	
	Mrs. Christine Young		
<b>Elected Members:</b>			
	Mrs. Janet Barker		
	Dr Graham Hassall	Deputy Secretary	From APCM 2020 – previously Deanery synod rep
	Mr. David Cook	Electoral Roll Officer	
	Mrs. Margaret Cundall		
	Mr. Brian Dinsdale	Hon. Treasurer	
	Mr. Graham Hinton	Hon. Secretary	
	Mrs. Carol Keen		
	Mr. Ivan Lake		
	Mrs. Linda Smith		
	Mrs. Christine Young		
	Mr. Gary Cox		From APCM 2020 – previously co-opted

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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31<sup>st</sup> DECEMBER 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Income and Receipt of Endowment</b>					
Income from donations and legacies	2	49,525	261	<b>49,786</b>	<b>54,468</b>
Other donations	3	6,676	47,545	<b>54,221</b>	<b>4,028</b>
Income from activities for furtherance of PCC Objectives	4	7,598	1,452	<b>9,050</b>	<b>8,189</b>
Income from other trading activities	5	14,669		<b>14,669</b>	<b>30,772</b>
Investment income	6	369		<b>369</b>	<b>3,158</b>
Other non-recurring income	7	0		<b>0</b>	<b>0</b>
<b>Total Incoming Resources</b>		<b>78,837</b>	<b>49,258</b>	<b>128,095</b>	<b>100,615</b>
<b>Resources Expended</b>					
Expenditure on raising funds	8	1,986		<b>1,986</b>	<b>6,537</b>
Mission Giving	9	1,390	1,890	<b>3,280</b>	<b>849</b>
Activities directly related to the work of the Church	10	79,612	49,222	<b>128,834</b>	<b>96,704</b>
Support Costs	11	2,092		<b>2,092</b>	<b>1,965</b>
Church Management & Administration	12	3,197		<b>3,197</b>	<b>4,237</b>
<b>Total Resources Expended</b>		<b>88,278</b>	<b>51,112</b>	<b>139,390</b>	<b>110,292</b>
<b>Net Movement in Funds</b>		<b>(9,441)</b>	<b>(1,854)</b>	<b>(11,295)</b>	<b>(9,677)</b>
<b>Net movement in funds before transfers</b>		<b>(9,441)</b>	<b>(1,854)</b>	<b>(11,295)</b>	<b>(9,677)</b>
Transfers & write off		(16)	16	0	(5)
<b>Net movement in funds</b>		<b>(9,457)</b>	<b>(1,838)</b>	<b>(11,295)</b>	<b>(9,682)</b>
Revaluation of Church Hall		0	0	0	676,750
Balance b/fwd. at 1 January		<b>1,680,315</b>	<b>5,237</b>	<b>1,685,552</b>	<b>1,018,484</b>
<b>Balance to c/fwd. at 31st December</b>		<b>1,670,858</b>	<b>3,399</b>	<b>1,674,257</b>	<b>1,685,552</b>

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**BALANCE SHEET AS AT 31<sup>st</sup> DECEMBER 2020**

	Notes	Total 2020 £	Total 2019 £
<b>Fixed Assets</b>			
15 Ripon Road		150,000	150,000
Church Hall		1,489,750	1,489,750
	15	<b>1,609,750</b>	<b>1,609,750</b>
<b>Current Assets</b>			
Bank Balances			
<i>Church of England Deposit Fund</i>		27,754	27,637
<i>Current Account</i>		5,537	3,396
<i>Deposit Account</i>		30,511	33,274
Other "Club" Balances		1,874	2,250
Monies Due In (Debtors)	16	2,911	11,390
		<b>68,587</b>	<b>77,947</b>
<b>Current Liabilities</b>			
Creditors – amounts falling due in one year	17	4,080	2,145
<b>Net Current Assets /(Liabilities)</b>		<b>64507</b>	<b>75,802</b>
<b>Total Assets less Current Liabilities</b>		<b>1,674,257</b>	<b>1,685,552</b>
<b>Capital</b>			
Fixed Assets	18	933,000	933,000
Revaluation Reserve		676,750	676,750
		<b>1,609,750</b>	<b>1,609,750</b>
<b>Fund Balances</b>			
Restricted Funds	19	3,399	5,237
Designated Funds		34,377	61,901
General Fund		26,731	8,664
		<b>64,507</b>	<b>75,802</b>
<b>Total Funding</b>		<b>1,674,267</b>	<b>1,685,552</b>

The accounts were approved by the PCC on 11 February 2021

Signed by David Young (Warden) on behalf of all the trustees

*David Young*

Signed by the Treasurer, Brian Dinsdale OBE BA CIPFA

*Brian Dinsdale*

# The Parochial Church Council of the Ecclesiastical Parish of St Mary the Virgin Nunthorpe Trustees' Annual Report

## NOTES TO THE ACCOUNTS

### Note 1 Accounting Policies

#### General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in March 2018, the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

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 the 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) in March 2018 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 on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 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 PCC 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 PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

*Unrestricted funds* are general funds which can be used for PCC ordinary purposes

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## NOTES TO THE ACCOUNTS

### **Note 1 Accounting Policies (continued)**

#### **Incoming resources**

Income is recognised when an inflow of economic benefit is probable.

Planned giving, collections and donations are recognized when received. Tax refunds are recognized when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends and interest are accounted for when receivable. All other income is recognised when it is receivable, apart from Church Hall lettings where outstanding invoices are now accrued in the accounts. All incoming resources are accounted for gross.

#### **Resources expended**

Expenditure is recognised when the outflow of economic benefit is probable.

Grants and donations are accounted for when paid over, or when awarded, if the payment of the grant is probable. The diocesan 'freewill offer' is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when payable, and is accounted for gross including VAT which cannot be recovered. Where exact amounts are not known at accounts closure best estimates are accrued.

#### **Fixed assets**

Consecrated and benefice property is not included in the accounts in accordance with s.10 (2)(a) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time), any such assets are not valued in the financial statements as they are written off when incurred.

No original cost information is available for the Church Hall, but has recently enjoyed substantial refurbishment. This Hall is regarded as specialised property and under FRS15 is valued at depreciated replacement cost, which is the current insured value of £1,459,750. The Ripon Road premises is included at its valuation figure obtained in 2017. At each year end there is an assessment as to whether the freehold land and buildings should be written down (because the carrying value is more than the recoverable amount).

Depreciation is not provided on freehold land and buildings because, in the opinion of the trustees, the estimated residual value is in excess of the current book value. Individual items of equipment with a purchase price of £5,000 or less are written off when the asset is acquired.

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	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Note 2</b>	<b>Income from donations and legacies</b>			
	35,517		35,517	34,804
	9,900	52	9,952	8,957
	240		240	220
	2,528		2,528	7,516
	1,340	209	1,549	2,972
	<b>49,525</b>	<b>261</b>	<b>49,786</b>	<b>54,468</b>
<b>Note 3</b>	<b>Other donations</b>			
	6,676	38,035	44,711	4,028
	0	9,510	9,510	0
	<b>6,676</b>	<b>47,545</b>	<b>54,221</b>	<b>4,028</b>
<b>Note 4</b>	<b>Activities for furtherance of PCC objectives</b>			
	5,691	1,452	7,143	5,267
	1,907		1,907	2,922
	<b>7,598</b>	<b>1,452</b>	<b>9,050</b>	<b>8,189</b>
<b>Note 5</b>	<b>Income from other trading activities</b>			
	7,070		7,070	18,204
	7,599		7,599	12,530
	0			38
	<b>14,669</b>		<b>14,669</b>	<b>30,772</b>
<b>Note 6</b>	<b>Investment income</b>			
	369		369	480
	0		0	2,678
	<b>369</b>		<b>369</b>	<b>3,158</b>
<b>Note 7</b>	<b>Other non-recurring income</b>			
	0		0	0
	<b>0</b>		<b>0</b>	<b>0</b>

**The Parochial Church Council of the Ecclesiastical Parish of St Mary the Virgin Nunthorpe  
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**NOTES TO THE ACCOUNTS**

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Note 8</b>	<b>Expenditure on raising funds</b>			
	1,986		1,986	6,537
	<b>1,986</b>		<b>1,986</b>	<b>6,537</b>
<b>Note 9</b>	<b>Mission Giving</b>			
	50	1,890	1,940	(500)
	1,340		1,340	1,349
	<b>1,390</b>	<b>1,890</b>	<b>3,280</b>	<b>849</b>
<b>Note 10</b>	<b>Activities directly related to the work of the Church</b>			
	55,000		55,000	65,000
	1,200		1,200	1,805
	734		734	804
	195		195	172
	6,444		6,444	6,713
	2,072		2,072	2,120
	1,577	58	1,635	4,056
	1,663	1,619	3,282	1,219
	8,441		8,441	13,164
	2,286		2,286	1,651
	0	47,545	47,545	0
	<b>79612</b>	<b>49,222</b>	<b>128,834</b>	<b>96,704</b>
<b>Note 11</b>	<b>Support Costs</b>			
	2,092		2,092	1,965
<b>Note 12</b>	<b>Church Administration</b>			
	3,197		3,197	4,237

\*50% charged to Hall when open



**The Parochial Church Council of the Ecclesiastical Parish of St Mary the Virgin Nunthorpe  
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**NOTES TO THE ACCOUNTS**

**Note 13 Employee Emoluments**

There were no employees whose remuneration defined for taxation purposes amounted to greater than £60,000

	2020	2019
	£	£
<b>Gross Salaries</b>	<b>4,326</b>	<b>3,931</b>

The average number of employees during this year was 1 (2019: 1), being the Parish Administrator who has been employed by the PCC since January 2019. The organists are self-employed. 50% of Parish Administrator salary is charged to Hall costs whilst the Hall is open; otherwise, is fully charged to Administration costs

**Note 14 Trustee Remuneration and Expenses**

No remuneration or expenses were paid to trustees in the current or previous year.

**Note 15 Tangible Fixed Assets**

The property valuation for the Church Hall was increased to the current insured value in 2019, in accordance with FRS15. The property valuation for Ripon Road was reviewed during 2017 and was increased to £150,000. It is the opinion of the Trustees that these values do not exceed market value.

	2020	2019
	£	£
<b>At Valuation</b>	<b>1,609,750</b>	<b>1,609,750</b>

	2020	2019
	£	£
<b>Note 16 Debtors</b>		
Hall Invoices	0	500
Gift Aid	2,911	10,460
Element 4/12	0	105
Children's Charity Fund	0	325
	<b>2,911</b>	<b>11,390</b>

	2020	2019
	£	£
<b>Note 17 Creditors: Amounts Falling Due Within One Year</b>		
Agency Collections	1,400	1,028
Accruals	2,680	1,117
	<b>4,080</b>	<b>2,145</b>

**Note 18 Analysis of Net Assets by Fund**

	General	Designated	Restricted	Total
	£	£	£	£
<b>Fixed Assets</b>		933,000		933,000
<b>Revaluation Reserve</b>		676,750		676,750
<b>Current Assets</b>	30,331	34,857	3,399	68,587
<b>Current Liabilities</b>	(3,600)	(480)	0	(4,080)
	<b>26,731</b>	<b>1,644,127</b>	<b>3,399</b>	<b>1,674,257</b>

**The Parochial Church Council of the Ecclesiastical Parish of St Mary the Virgin Nunthorpe  
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**NOTES TO THE ACCOUNTS**

**Note 19**

**Movement in Funds**

	<b>Opening Balance £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfers £</b>	<b>Closing Balance £</b>
<b>Restricted Funds</b>					
Organ Fund	0	47,545	47,545	0	0
Cremated Remains Fund	2,322	1,452	1,619	10	2,165
Church Sanctuary Fund	115	0	0	0	115
Sylvester Fund	260	0	0	1	261
Weatherburn Fund	911	0	58	5	858
Childrens Charity Fund	1,629	261	1890	0	0
<b>Total Restricted Funds</b>	<b>5,237</b>	<b>49,258</b>	<b>51,112</b>	<b>16</b>	<b>3,399</b>
<b>Unrestricted Funds</b>					
<i>General Fund</i>	8,664	78,837	85,562	24792	26,731
<i>Designated Funds</i>					
Risk Fund	25,000	0	0	(25,000)	0
Capital Maintenance Fund	36,901	0	2,716	192	34,377
Revaluation Reserve	676,750	0	0	0	676,750
Fixed Assets	933,000	0	0	0	933,000
<b>Total Unrestricted Funds</b>	<b>1,680,315</b>	<b>78,837</b>	<b>88,278</b>	<b>(16)</b>	<b>1,670,858</b>
<b>Total Funds</b>	<b>1,685,552</b>	<b>128095</b>	<b>139,390</b>	<b>0</b>	<b>1,674,257</b>

*Restricted Funds are funds given to the PCC for specific purposes which are self evident from their titles.*

**The Parochial Church Council of the Ecclesiastical Parish of St Mary the Virgin Nunthorpe  
Trustees' Annual Report**

**St Mary's Luncheon Club Nunthorpe  
Accounts for the year ended 31st December 2020.**

<b>2020</b>		<b>2019</b>
	<b>INCOME</b>	
908	Lunches	4,596
	Subscriptions	525
	Donations	8
155	Raffles	757
	Gift Aid Tax Recovered	60
<b>1,063</b>	<b>Total Income</b>	<b>5,946</b>
	<b>EXPENDITURE</b>	
271	Food	1,278
101	Speakers	767
	Admin incl Printing	26
	Raffle Prizes	108
	Chair Moving	218
101	Security	199
222	Washing Up & Travel	844
4	Kitchenware & Napkins	27
25	Other	16
<b>724</b>	<b>Total Expenditure</b>	<b>3,483</b>
<b>339</b>	<b>Gross Surplus</b>	<b>2,463</b>
750	Contribution to PCC	2,250
	Gift Aid Contribution to PCC	60
<b>(411)</b>	<b>Net Surplus / (Deficit)</b>	<b>153</b>
1,009	Opening Bank and Cash Balance	856
(411)	Net Surplus / (Deficit)	153
<b>598</b>	<b>Closing Balance</b>	<b>1,009</b>

**The Parochial Church Council of the Ecclesiastical Parish of St Mary the Virgin Nunthorpe  
Trustees' Annual Report**

**St Mary's Flower Guild Nunthorpe  
Accounts for the year ended 31st December 2020.**

<b>2020</b>		<b>2019</b>
	INCOME	
0	Easter	143
0	Christmas	122
410	Wedding Fees & Donations	2,571
<b>410</b>	<b>Total Income</b>	<b>2,836</b>
	EXPENDITURE	
194	Flowers & Sundries	1,110
0	Expenses	18
0	Festivals	382
104	Weddings	292
<b>298</b>	<b>Total Expenditure</b>	<b>1,802</b>
<b>112</b>	<b>Gross Surplus / (Deficit)</b>	<b>1,034</b>
0	Contribution to PCC	1,500
<b>112</b>	<b>Net Surplus / (Deficit)</b>	<b>(466)</b>
1,064	Opening Bank & Cash Balance	1,530
112	Net Surplus / (Deficit)	(466)
<b>1176</b>	<b>Closing Balance</b>	<b>1,064</b>

**The Parochial Church Council of the Ecclesiastical Parish of St Mary the Virgin Nunthorpe  
Trustees' Annual Report**

**St Mary's Pram Service Nunthorpe  
Accounts for the year ended 31st December 2020.**

<b>2020</b>		<b>2019</b>
	<b>INCOME</b>	
	Coffee Money	317
<b>82</b>	<b>Total Income</b>	<b>317</b>
	<b>EXPENDITURE</b>	
0	Mothering Sunday Flowers	18
0	Greetings cards	
10	Mothering Sunday	11
0	Easter	5
0	Birthday	10
4	Christmas cards	8
39	Children's gift books	54
0	Summer lunch expenses	70
0	Summer lunch collection	11
0	Christmas lunch expenses	64
14	Coffee, milk, juice, biscuits	52
0	Gifts	6
20	Children in need appeal	0
8	Other	4
<b>95</b>	<b>Total Expenditure</b>	<b>313</b>
<b>(13)</b>	<b>Net Surplus / (Deficit)</b>	<b>4</b>
65	Opening Cash Balance	61
<b>52</b>	<b>Closing balance</b>	<b>65</b>

*Notes:*

*Collections of £167.35 are included in PCC collections*

# The Parochial Church Council of the Ecclesiastical Parish of St Mary the Virgin Nunthorpe Trustees' Annual Report

## Independent Examiner's Report to the Trustees of the Parochial Church Council of the Ecclesiastical Parish of St Mary the Virgin Nunthorpe for the year ended 31<sup>st</sup> December 2020

### Independent Examiner's Report to the Trustees of the Parochial Church Council of the Ecclesiastical Parish of St Mary the Virgin Nunthorpe for the year ended 31<sup>st</sup> December 2020

I report to the charity's trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> December 2020.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with 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

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.



Mr F Hutchinson BA PGCLTHE MA CPFA  
81 The Pastures  
Coulby Newham  
Middlesbrough  
TS8 0UL  
Date: 27<sup>th</sup> January 2020