

**THE CHURCH OF THE HOLY CROSS NORTH BERSTED
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2020**

	Notes	2020	2019	Variance
INCOMING RESOURCES				
Voluntary receipts				
Planned giving		17,651	18,704	(1,053)
Collections at services		1,680	5,075	(3,395)
All other giving voluntary receipts	2(a)	3,653	1,354	2,299
Gift Aid Recovered		3,459	3,164	295
Income Tax recovered		2,448	2,887	(439)
Legacy		500	-	500
		29,391	31,184	(1,793)
Hall rents	2(b)	7,002	14,410	(7,408)
Activities for generating funds	2(c)	890	3,193	(2,303)
Investment income	2(d)	771	4,480	(3,709)
Church Activities	2(e)	1,589	1,794	(205)
Missions & Charities		-	-	-
Other		322	-	322
Total Income		39,965	55,061	(15,096)
RESOURCES EXPENDED				
Church Activities				
Parish share		30,000	37,695	(7,695)
Clergy & staffing costs		2,918	2,736	182
Church & Hall running expenses	3(a)	15,692	15,852	(160)
Mission giving & donations	3(b)	-	505	(505)
		48,610	56,788	(8,178)
Cost of generating funds		-	20	(20)
Depreciation	4(z)	1,655	2,443	(788)
Total resources expended		50,265	59,251	(8,986)
Net incoming(outgoing) resources		(10,300)	(4,190)	(6,110)
		39,965	55,061	(15,096)
STATEMENT OF ASSETS & LIABILITIES				
Fixed Assets				
Building Centre costs		176,620	176,620	
Fixtures & Fittings at cost		13,263	13,263	
Redecoration cost Centre		1,885	1,885	
		191,768	191,768	
Less depreciation	4(b)	(15,060)	(13,405)	
Net Fixed assets	4(c)	176,708	178,363	
Current Assets				
Cash		-	-	
Bank Account		46,119	55,012	
CBF Deposit Account		39,887	39,718	
		86,006	94,730	
Debtors	4(d)	7,680	7,768	
Total Current assets		93,686	102,498	
Liabilities				
Creditors	4(e)	(382)	(549)	
Net current assets		93,304	101,949	
TOTAL ASSETS		270,012	280,312	
		280,312	284,502	
General Fund B/Fwd		(10,300)	(4,190)	
Net incoming (outgoing) resources		270,012	280,312	

OTHER ASSETS NOT FORMING OR INCLUDED IN STATEMENT OF ASSETS & LIABILITIES
4(f) 56,485 54,882

The notes form part of these financial statements

	2020		2019	
	CHURCH HALL	TOTAL	CHURCH HALL	TOTAL
2. Further Analysis of Income				
Income				
(a) All other giving/voluntary receipts				
Donations	3,339	-	3,339	387
Refreshments	138	-	138	679
Missy Church	40	-	40	288
Chat & Craft	136	-	136	-
	3,653	-	3,653	1,354
(b) Hall Rents				
	-	7,002	7,002	-
(c) Activities for generating funds				
Fund raising	-	-	-	155
Quiz Evening	-	-	-	415
Raffles	182	0	182	612
Christmas Fayre	-	-	-	110
Card Sales	11	-	11	-
Cake sales	83	-	83	-
Soup Lunch	34	-	34	-
Markets	-	-	-	1,257
	310	-	310	1,257
Magazine advertising	580	-	580	641
	890	-	890	1,936
(d) Investment Income				
Dividends on CBF Investment Fund	602	-	602	4,151
CBF Deposit Fund interest	160	9	169	15
	762	9	771	4,465
(e) Church Activities				
Fees Weddings & Funerals	697	-	697	714
Magazine Sales	661	-	661	683
Banns fees/Baptisms/Marriage certificates	31	-	31	392
	1,389	-	1,389	1,794
3(a) Church running expenses				
Education & Training	-	-	-	172
Cost of services	1,106	-	1,106	1,860
Printing & stationery	1,693	-	1,693	1,030
Church & Hall repairs & maintenance	378	4,793	5,171	475
Architect's Fee	924	-	924	-
Quinquennial Inspection	-	-	-	-
Independent Examiner fee	235	-	235	250
Utilities-Church & Hall (including insurance)	2,810	3,691	6,501	4,911
Refreshment costs	-	-	-	41
Missy Church	62	-	62	242
Gift of flowers	-	-	-	30
	7,268	8,484	15,692	5,544
(b) Further Analysis of Expenditure				
Missions & Charities	-	-	-	160
Plan Inc'l	-	-	-	180
C of E	-	-	-	165
Other	-	-	-	-
Stone Pillow	-	-	-	-
Christmas Trees	-	-	-	-
	-	-	-	505

The following amounts were collected/donated for and paid to, the following charities. Since they were donated for specific purposes, and were not paid out of Church Funds, and as such they are not reflected in the Statement of Incoming/Expended Resources.

Needy family-Parish Council	450	Chestnut Tree - Carol sing	130
Stone Pillow - Harvest	270	Childrens - Special Collec	170
Donors x 12 - Christmas Trees	436	Stone Pillow - Midnight M	455
Christmas	57	Sussex Clubs - Special coll	75
		Snow Drop - Crisis Service	100
		Mustard Seed (Shoe Bow)	20
		Sussex Wild Life (funeral o	45
		Wreath & Downland (funer	45
		Water Aid Harvest Supper	410
	1,213		1,510

The notes form part of these financial statements

The Independent Examiner's Report

The Independent Examiner's report to the PCC of The Church of The Holy Cross, North Bersted , West Sussex.

I report on the accounts of the PCC for the year ended 31 December 2020 which are set out on pages 1 to 3

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of the Church Accounting Regulations and section 144(2) of the Charities Act 2011 (*the 2011 Act*) do not apply.

It is my responsibility to:

- Examine the accounts under the Church Accounting Regulations and section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions of the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission and to be found in the Church guidance, 2013 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, the following matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; have not been met.

Details attached.

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Date

H W Tubey
10 Peter Weston Place, Date
Chichester
PO19 7AP

THESE PAGES (2 OF 2)MUST BE ATTACHED TO THE ACCOUNTS

I was informed that due the COVID pandemic resulting in lockdown and closure of the Church for many months, and changes in Treasurer, who was out of the Parish under lockdown, the normal system of recording documentation for receipts (March-December 2020) was not able to have been maintained, with some monies being posted through the letter box etc., without any proper identification. etc.

Following my initial inspection, I was aware that any back up details (receipts, vouchers etc., for March to December 2020 were missing. Despite repeated requests for these documents, it was disclosed to me on 6th May, that in fact these documents had been thrown away.

I feel this against the Charity regulations which state:-

2008 Regulations:

The Charities (Accounts and Reports) Regulations 2008.2009 Order: The Charities Acts 1992 and 1993 (Substitution of Sums) Order 2009 (SI 2009 No. 508)Accounting records: the trustees' records of the financial transactions undertaken by the charity from which the annual statements of account are required to be prepared for each financial year. The term covers any books (including computer records) in which transactions and events from day to day are entered, together with all the invoices, receipts, vouchers and other associated documentation. All charities must maintain accounting records as required by Part 8 of the Charities Act or, for charities registered under the Companies Acts, section 386 of the Companies Act 2006.

All records must be kept for 6 years

If such back-up documents for the current year have also been thrown away, this will of course present the same problem for the current year's accounts, and should be remedied without any delay.

Signing the report 13.16

The examiner must not sign their report before the trustees have approved and signed the trustees' annual report and the accounts. Until the trustees have approved and signed the accounts, the accounts are draft and not final.

13.17 The examiner must date and sign the trustees' copy of their examiner's report.