

**THE PAROCHIAL CHURCH COUNCIL FOR THE ECCLESIASTICAL
PARISH OF WARFIELD
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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Legal and Administrative Information

Registered Charity number	1129301
Registered name	The Parochial Church Council of the Ecclesiastical Parish of Warfield
Principal address	Church Lane Warfield Bracknell RG42 6EE
Independent Examiner	Kim Swain MA (Oxon) FCA Radford & Sergeant Limited Building 3, Watchmoor Park Camberley Surrey GU15 3YL
Bankers	HSBC 9 High Street Bracknell RG12 1DN

Council Membership

Members of the PCC (Trustees) are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. The following served as members of the PCC during 2020:

Vicar	Rev Catharine Mabuza
Associate Ministers:	Rev David Brown Rev Michelle Porter-Babbage
Churchwardens:	Mrs Annie Street Mr John Belstead

PCC 2019/2020

Licensed Lay Ministers on PCC:
Sam Mortimer

Deanery Synod members:

Michael Bentley
Adam Brown
Jan Glaze (until 28.4.20)
Amanda Palethorpe
David Ritchie
Tim Street

Elected members:

Ted Auld
Elizabeth de Bell
Catriona Cappleman
Marion Drew
Elaine Faluyi
Ashley Hill
Will Lindsay
Geoff Minchell
Bethany Ritchie
Sharon Wignall

Co-opted members:

PCC Secretary: Anne Harling

Electoral Roll Officer: Fay Philp (until 31.7.20)
Louise Scally (from 20.10.20)

Treasurer: Catriona Cappleman

PCC 2020/21

Licensed Lay Ministers on PCC:
Sam Mortimer

Michael Bentley (until 10.9.20)
Adam Brown (until 30.11.20)
Amanda Palethorpe (until 30.11.20)
David Ritchie
Tim Street (until 30.11.20)

Ted Auld
Elizabeth de Bell
Catriona Cappleman
Marion Drew
Elaine Faluyi
Ashley Hill
Will Lindsay
Geoff Minchell
Bethany Ritchie
Sharon Wignall
Adam Brown (from 01.12.20)

Amanda Palethorpe (from 01.12.20)
Tim Street (from 01.12.20)

Warfield PCC Trustees Annual Report for the year 2020

Aims and Purposes

Warfield Church charts its origins back to 1016 AD when Queen Emma granted permission for a chapel to be built on the site of the present St Michael the Archangel Parish Church. It is likely to have been built to proclaim God's victory over paganism and to proclaim the name of Jesus.

Today, over a thousand years on, Warfield Church continues to proclaim the name of Jesus, with an open evangelical and gently charismatic tradition.

The PCC has the responsibility, as stated in the Parochial Church Councils (Powers) Measure 1956, of co-operating with the minister in promoting to as many people as possible in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

In the latter part of 2019, the Senior Leadership Team spent time in prayer, thought and discussion and in consultation with the wider leadership of Warfield Church, to find a new way of expressing our current aims and purposes.

Using a model put forward by the writer James Autry, that Vision is the combination of Purpose (Why are we here?), Mission (What do we do?) and Values (How will we be with one another?) the following Vision statement was adopted.

Our Purpose: To share God's love with the world.
Our Mission: Connecting people to Jesus and one another
Equipping God's people for works of service
Releasing people into God mission in the world.
Our Values: Generous
Adventurous
Collaborative
Accountable

Objectives and Activities

Strategic Objectives

In 2013 the Warfield Strategic Plan was endorsed by the Parochial Church Council; it set out four strategic priorities which remained in place during 2020:

1. **Location:** The primary area of ministry is within Warfield, and in North Bracknell by permission of the Bracknell Team Ministry and Deanery. The combined population of these areas is circa 21,000 people with 7,000 more added when the Woodhurst Park development is completed.
2. **Reaching Everyone:** To reach people (make disciples) of every age, ability and life stage. It is important to retain these people as they undergo the major transitions between these ages and stages. Our strategy is to address outreach, provision and equipping ('get', 'keep' and 'grow').
3. **Planting Congregations & Community Engagement:** For some years, our practice has been to grow the church through planting congregations and engaging with local communities. Twenty-five years ago, Warfield was a village with a population of 2,000 and a medieval parish church. As a huge number of new houses were constructed, our goal has been to build community and church by planting congregations into these growing areas.
4. **Beyond Warfield:** Warfield Church also has a role to play working with other churches within the deanery and beyond.

Activities

The activities at Warfield Church can be described as 'church-wide' and local to congregations and aim to implement our strategic objectives by providing activities for members and non-members, of all

ages and abilities, engaging with the community and supporting churches beyond our parish boundaries, in this country and across the world. The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit.

Warfield Church went into 2020 fully expecting to engage with all its previous activities, as listed below from the previous year's report. However, from the earliest days of 2020, the shadow of Covid19 was on the horizon.

1. Church-wide:

a. **Occasional Offices** – Baptisms, weddings and funerals.

b. **Mid-week Communion Services** – There is a mid-week communion service at St Andrew's every Wednesday. There are three monthly communion services: at St Michael's; Communitea Communion in Bullbrook Community Centre; and on Warfield Park, the static mobile home site.

c. **Joint Services** – when all the Warfield congregations come together to meet in one location. These are usually held two to three times a year.

d. **Alpha** – an opportunity to explore the Christian faith in an open and friendly environment

e. **Youth & Children's Work** - Warfield Church has lots of opportunities for young people and children, many of which are outreach to non-church families:

i. Little Starz is a toddler group for under 5's which meets on Mondays and Tuesdays at St. Michael's. Activities include a bouncy castle, play, craft, songs, musical instruments, ribbons, parachutes, puppets, prayer and story.

ii. All Starz is our Friday night Kids Club with fun, games, prizes, crafts, bouncy castle, tuck, fantastic songs and the Christian message.

iii. Primary School Assemblies - We have contact with 8 local primary schools that are keen to engage with Warfield Church. Assemblies and lessons are part of the Children and Families' Pastor's job description, and our congregations are vital in ministering in the schools in 'their patch'.

iv. Kidzchoir is for children aged 5 and over and gives kids the opportunity to sing and learn in a fun and relaxed atmosphere.

v. Year 6 Events - Year 6 is a year of transition from primary to secondary school and the church has a vital role to play at this time. We provide year 6 social events, jointly run by our children and youth leaders, to help build relationships between the youngsters and the leaders who will be investing in them next.

vi. Relentless is for young people of secondary school age and meets each Friday evening in term time. It starts with a free choice of games, crafts, games consoles, pool, table tennis, spa, etc. then moves into a time of fun, worship and a talk.

vii. Year 10+ Events - Every month we run a life group for our year 10+ young people, alternating between meeting in a home and a social event elsewhere

viii. Youth Life Groups – There are two other youth life groups meeting weekly

ix. Forums. The leaders of each of these ministries are all part of a parish-wide children or youth forum who meet regularly to share, bless and encourage one another as well as plan future events and programmes.

x. Secondary Schools and College - Adam our Youth Pastor is also involved with Ranelagh C of E school on a weekly basis and is working alongside Soulscape in Garth.

f. **Autumn Club** is a group for older folks which is open to all and meets every 4-6 weeks for activities such as harvest supper or afternoon tea events. In the summer, Autumn Club runs 'Holiday at Home', providing a couple of days of fun without going away.

g. **Cameo** is a group that provides worship and teaching specifically to meet the needs of adults with learning disabilities and is jointly supported by Warfield Church and Easthampstead Baptist Church.

h. **CBS** - Warfield Church hosts weekly CBS groups (www.communitybiblestudy.org) for structured Bible Study.

i. **Support to Bracknell Deanery and Oxford Diocese** - Members of Warfield Church have served on the Deanery Standing and Pastoral committee and on Diocesan Synod.

j. **Partnership with Bracknell Churches.** Leaders from Warfield Church attend a weekly prayer meeting for leaders of churches and Christian organisations in Bracknell. Through this are able to share information and work in partnership with other local churches.

k. **Support to the world-wide church** - Warfield Church has a strong emphasis on developing partnerships with overseas mission partners, whom we uphold through prayer, financial giving and visits, both of teams to partners and of partners to Warfield. This enables us not only to support the work directly, but also fosters a culture of generous and unselfish concern for other parts of Christ's body.

2. Local to Congregations: Warfield Church has seven congregations meeting in six locations and with their own leadership teams and budgets. These congregations engage with their local communities in different ways and support members through pastoral care and Life Groups. The six locations are:

- a. St Michael the Archangel, Warfield – two congregations
- b. St Andrew's, Priestwood
- c. All Saints, Warfield School in All Saints Rise
- d. St Peter's, Whitegrove School
- e. Eternity Bullbrook, Holly Spring School
- f. Encounter Church, Warfield School in Woodhurst Park

All our congregations run children's work on a Sunday and most run youth work too. Each has a vibrant programme which aims to teach and disciple our children in the Christian faith and help them to develop their own relationship with God.

There are two church buildings in the parish, St Michael the Archangel and St Andrew's. The St Michael's site also includes the Parish Rooms, which contain a large meeting hall, kitchen, toilets and the church office. The church also owns a house in Warfield, currently rented to a private tenant.

Achievements and Performance

2020 Overview

In February of 2020, at a Joint Service held in Ranelagh School, Revd Catharine Mabuza presented to the church the vision that the next ten years should be a **Decade of Adventure**. As part of this the renewed Vision statement [set out in the Aims and Objectives above] was also shared with the wider church. Little did we know quite what adventures awaited us in 2020.

The shadow of Covid-19, which had been looming on the horizon, became a reality. Activities continued as planned until mid-March, but then, following the government legislation and the advice of the Church of England, all public worship was suspended. Almost overnight we were introduced to the concept of live-streaming, and Zoom meetings became a feature of life on an almost daily basis.

The decision was taken very early on, that our pattern would be to offer the central provision of live-streamed services for the whole church, and to offer pastoral care through our congregations and their leadership and pastoral teams.

For the remainder of 2020 therefore, we offered the following on-line provision.

Daily: **Morning Prayer:** this was broadcast over Facebook live. Initially this followed the in-person pattern of being Monday to Friday, but Saturday was added very early on.

Weekly: **Sunday worship:** we developed the pattern of a morning Worship and Word service which had a more informal family feel, and a morning Holy Communion service with a

quieter more liturgical feel. Initially these services were broadcast from the homes of those participating.

As the months progressed, we were able to offer a provision for children (All Starz Mini Moments, provided for the whole church by the Eternity Bullbrook congregation). Later, Worship@7 (which grew out of Living Room worship from the All Saints and Encounter congregations) was added as an evening provision.

Monthly: **First Thursday:** a monthly, quieter contemplative Communion service has been broadcast over Facebook live each month.
Ignite: we met on Zoom once a month for a church prayer meeting.

Occasional: **Your Kingdom Come:** We participated in this (inter) national prayer initiative between Ascension and Pentecost, with an evening prayer event on Zoom, culminating in a 24-7 online prayer room
Prayer for the nation: At the encouragement of our Archbishops, during the second period of lockdown, we offered a five-minute opportunity over Facebook live for people to join in prayer for the nation

Our congregations rose to the challenge and offered pastoral care and on-going contact through a variety of means:

- Sunday Coffee Lounges, via Zoom, either between or after the two morning services
- "Ring arounds" - a programme of telephone calls to all members of the congregations was undertaken by leadership teams.
- Many Life Groups continued to meet over Zoom
- Congregational Prayer meetings were organised over Zoom
- Occasional social events on Zoom.

For a short period, from August onwards, we were able to offer a number of in person Communion services in St Michael's. Mention must be made here of the amazing work that was done by a team of people to ensure that these services could happen in a Covid secure environment, and of those who devised and implemented a system of registration for those wishing to attend. For some of these services, priority was given to one congregation to attend together, and these were greatly appreciated by those congregations who had the opportunity to do so.

Alpha continued during 2020. An in-person course was held in the early part of the year in Holly Spring School, but due to Covid19 restrictions it was not possible to finish that course. During 2020 we also ran our very first Alpha Online. This gave those who had not completed the earlier Alpha course the opportunity to do so, and also gave many in our existing Life Groups the opportunity to attend Alpha together, resulting in a course with over a hundred guests.

During 2020 Warfield Church was also active in reaching out to meet physical, social and emotional needs in the community.

Physical needs were addressed, especially the issue of food poverty. Messy Lunch initially attracted over 40 people to a lunch club at St Andrew's in February. Then the focus changed during the pandemic to delivering craft materials and picnic lunches to 14 families in school holidays. Through the generous giving of members of Warfield Church to the Hardship Fund, we also delivered boxes of food and household items to families. We worked in partnership with other local churches and directed people to the provision they were offering. Inspired by the work of Share Wokingham, members of Warfield Church began to explore with others locally, the possibility of setting up Share Bracknell, to distribute short sell by date food donated by caterers and supermarkets.

Social need has been addressed through offering bespoke CAP money courses online for adults, for students and for older teenagers. We have continued to work in partnership with Pilgrim Hearts Trust. Their "Drop In" at St Andrews could not happen from March 2020 due to the pandemic but reopened on Tuesdays in November 2020.

Emotional need was addressed through running "The Bereavement Journey" online, for six weeks, in the autumn. This attracted 18 guests from both Warfield Church and the wider community. Two

services entitled "When Christmas Hurts" were held in December to support individuals living with the pain of loss.

Opportunities for **training** also continued. A *Growing Leaders* course started early in the year but sadly was put on hold due to Covid19. The PCC had asked the Bishop to authorise a number of people as preachers in Warfield Church. These, along with some occasional preachers, twenty-six people altogether, were able to attend a Preachers Workshop over Zoom to complete their initial training.

Further restrictions then ensued, and once again we were unable to hold in person services. For a time we broadcast Sunday services, including a Remembrance Sunday service, from St Michael's, but without a congregation. Our plans for Christmas included a mixture of in-person and online events, but a significant increase in Covid-19 cases locally resulted in the decision to once again suspend in-person services. That doesn't mean that Christmas was cancelled! Under the banner headline of 'Christmas 2020' – All is not lost, we were able to broadcast a Carol Service, a Christingle service and a Christmas Day service.

On Sunday 20 December, congregations were encouraged to organise their own services over Zoom. Some held on-line Nativity services, others a pre-Christmas service. Many expressed how good it was to be able to see the people that they knew, and that they used to worship with face to face, in those Zoom services.

Following a local case of Covid-19, the decision was taken to resume broadcasting our Sunday services from homes rather than from the building.

It would be true to say that 2020 was not the year we expected it to be. But our Christmas 2020 headline of "all is not lost" could also be a summary of the year. Indeed, we have been able to do things that we had never done before.

It therefore seems fitting to say thank you to all those who have made it possible:

- Thank you to our tech teams who have made it possible for us to offer all that we offer at such a high standard
- Thank you to our congregational leadership teams for redrawing the map of their responsibilities and providing pastoral care in new and different ways
- Thank you to all those who have been on the steep learning curve of using technology to broadcast from home
- Thank you to all who have faithfully engaged with and attended services and events on screen, often at the end of a day or week which has been filled with screen time

The last Annual Report talked about the beginning of a Vision Process. Reference has already been made to the initial outcomes from that process, but the next phase inevitably has been delayed. We became aware that 2020 was not going to be a year in which to focus on strategic planning and direction – but rather to focus on responding, in the moment, to the ever-changing situation around us, and to the present needs of the members of the church. Our hope is that 2021 will see the next phase of that process being taken forward, as we continue to explore what our "Decade of Adventure" will look like.

Staff Vacancies, Appointments and Recruitment

The following staff changes occurred during the year:

- During the year, two staff members (Mrs Fay Philp – Church Administrator and Mr Tony Ford – Facilities co-ordinator) were put on furlough.
- Following a structural review of administrative support, the PCC decided to bring the above two posts to an end, and to create the post of Operations Manager. Mrs Fay Philp and Mr Tony Ford therefore ceased employment with Warfield Church in August 2020
- A recruitment process was undertaken for the post of Operations Manager and Mr Alan Riddell was appointed to this post in September 2020, as a one-year fixed term appointment.
- Mr Adrian Laws resigned from his position as Children and Families Pastor in August 2020.

- Ms Onalenna Klaas (from the Diocese of Kimberley and Kuruman) finished her placement in the UK and returned to South Africa in October 2020.
- In the first months of the year, we were assisted by at least five volunteers in the office.

Whilst Warfield Church is not the employer, we were directly involved in creating, recruiting for and appointing to the Ranelagh and Sandhurst Schools Chaplaincy Team Leader post. Our former Children and Families Pastor, Mr Adrian Laws, was appointed to this position.

Average Sunday Attendance

Warfield Church's Average Sunday Attendance figures for 2020 were as follows:

For the period 01 January to 15 March

[i.e. before Covid-19 restrictions and referred to in the table below as 2020a]

- Children: 111 (compares with average for 2019 of 125)
- Adults: 277 (compares with average for 2019 of 317)

For the period 22 March to 31 December

[i.e., during CV19 restrictions and referred to in the table below as 2020b]

- Children: 4 See Note (1)
- Adults: 194 See Note (2)

Notes:

1. The provision for children during this period included Zoom events, Facebook live events, and a few in person events. The above figure of 4 is the average from 10 in person events where seating capacity was limited. It does not therefore reflect the real number of children who were either attending specific events for children or watching a service on the same device as their parents: see Note (2).
2. The above figure for adults in the period 22 March to 31 December is based on "peak live viewer" figures derived from Facebook. This give a "device" figure not a "person" figure and in many cases more than one person would be accessing the service on the same device. In the interests of integrity, we have erred on the side of conservative caution in recording numbers.

As of 01/12/2020 there were 503 names on the Electoral Roll.

The table below gives Electoral Roll and Average Sunday attendance for the last five years:

Year	2016	2017	2018	2019	2020a	2020b
Electoral roll	632	589	618	476	N/A	503
Average Sunday Attendance – adult	363	331	312	317	277	194
Average Sunday Attendance – child	139	133	130	125	111	4

Risk Management

The PCC regularly reviews any major risks encountered by the church and takes appropriate action to manage and minimise those risks in accordance with best practice.

Review of Financial Activities and Affairs 2020

In 2020, income and expenditure both fell compared with 2019 as a result of the Covid pandemic. There was a small deficit of £12,074.

Income

In 2020, Warfield Church's total income was £477,247 compared with £525,889 in 2019. However, voluntary income held up very well. Unrestricted income from regular and one-off gifts fell by just under £3,000 to £349,359 (2019: £352,116), on which £78k gift aid was claimed. We received a number of one-off gifts but the key figure of regular gift-aided income fell by £800 from £314,318 to £313,519. Income from offerings and from under 30s' activities fell due to the pandemic.

No major giving initiative was held but sermons on generosity were given in the online services. There were appeals for people to give to the restricted Hardship and Messy Lunch Funds and £10,620 was received, most of it gift-aided.

Expenditure

Total expenditure was £489,321, compared to £555,409 in 2019. The fall was mainly due to a reduction in activities. Two support staff were furloughed until August when their posts were discontinued and replaced with an Operations Manager post. Very little was spent on capital projects.

The net result is a deficit of £12,074 but this includes a depreciation charge of £20,290, which is a non-cash item.

Reserves

Our cash reserves amount to £331,243, made up of £304,781 in unrestricted funds and £26,462 in restricted funds. £85k is in a 12-month fixed-rate savings accounts with CAF Bank. A further £155k is on deposit in three bank and building society accounts.

Reserves Policy

The PCC seeks to maintain at least two months' average expenditure in reserves. This currently amounts to around £100,000. In 2018 it was agreed to put £5,000 a year into a designated fabric fund for unexpected fabric expenditure.

As our total cash reserves are well in excess of the two months' average expenditure figure, since 2018 we have planned significant amounts of one-off and capital expenditure. In 2020, there were plans to spend £102,000 on capital projects, including several of the projects originally planned for 2019. Most of these were unable to go ahead due to the pandemic. The giving initiative originally planned for 2020 will take place in 2021 and, trusting in a generous response to this, a budget with an operating deficit of £40k was passed for 2021. If these increases are not received, then serious decisions will have to be taken about our expenditure going forward.

In summary:	Cash reserves	£331,243	
Of which	Restricted funds	£ 26,462	
	Two month's expenditure	£100,000	
	Fabric fund	£ 20,000	
	2020 one-off/capital expend.	£ 88,500	
	2020 budget deficit	£ 39,932	Total £274,894
	Unallocated unrestricted reserves		£ 56,349

Other creditors

Warfield PCC holds money in a separate account for Pocket Money Fights Poverty (PMFP), an organisation run by a church member to raise money for mission organisations supported by the church. The PMFP funds are included in the balance sheet.

Structure, Governance and Management

The method of appointing PCC members, who are the trustees of the charity, is set out in the Church Representation Rules. At Warfield, the membership of the PCC consists of the clergy licensed to the parish, churchwardens, Licensed Lay Ministers who wish to be members and who are appointed at the APCM, and members elected by those members of our congregations who are on the electoral

roll. Members of the diocesan and deanery synod on the electoral roll are ex officio members of the PCC. PCC members are given information about their responsibilities as trustees.

Throughout 2020 the PCC sought to operate within the understanding drawn up and agreed in May 2019, that alongside its statutory purposes it *"oversees the life of the church to ensure we are focused on how to become a more Christ-like church for the sake of God's world. We aim to prayerfully seek God's will, work well together, reflect our values and take action for the future."*

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding how the funds of the PCC are to be spent. The full PCC met 10 times during 2020, and also had an additional meeting with members of congregational leadership teams in June.

Warfield PCC does a lot of its work through sub-committees. The Standing Committee carries on any business required between meetings. The HR committee looks after all matters relating to paid staff employed by the PCC. The Finance Committee keeps an eye on all financial matters and prepares the budget and accounts each year. The Fabric Committee works hard to keep our buildings in good order and to follow appropriate processes for permission for works to be carried out. The Mission Committee is responsible for the budget allocated to mission partners and organisations outside the parish. There is also a Staff Remuneration Committee.

Related parties

In 2019, a donation of £750 was made from the mission budget to Christian Concern for One World, of which Catriona Cappleman (PCC Treasurer) is a trustee. The treasurer did not take part in the decision to grant this sum, which was made by the Mission Committee.

Statement of Responsibilities of Members of the PCC

The trustees (members of the PCC) are responsible for preparing the PCC's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of Members of the PCC:



Catharine Mabuza, Vicar

Date: 2 March 2021

WARFIELD PAROCHIAL CHURCH COUNCIL

Independent Examiner's Report to the Trustees of Warfield Parochial Church Council

I report on the accounts of the church for the year ended 31 December 2020 which are set out on pages 14 to 26.

Respective Responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of 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

Since the gross income for the year exceeds the amount provided in section 145(3) of the Charities Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Charities Act and that my qualification is as shown below.

In connection with my examination, no 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kim Swain MA (Oxon) FCA

Radford & Sergeant Limited
Building 3
Watchmoor Park
Camberley
GU15 3YL

2 March 2021

WARFIELD PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2020

		Unrestricted funds £	Restricted funds £	TOTAL 2020 £	TOTAL 2019 £
	Note				
INCOME					
Voluntary income	2(a)	435,673	15,219	450,892	471,345
Income from investments	2(b)	13,261	-	13,261	16,812
Church activities	2(c)	<u>13,094</u>	<u>-</u>	<u>13,094</u>	<u>37,732</u>
TOTAL INCOME		<u>462,028</u>	<u>15,219</u>	<u>477,247</u>	<u>525,889</u>
EXPENDITURE					
Church activities	3	<u>476,381</u>	<u>12,940</u>	<u>489,321</u>	<u>555,409</u>
TOTAL EXPENDITURE		<u>476,381</u>	<u>12,940</u>	<u>489,321</u>	<u>555,409</u>
NET (LOSS)/SURPLUS BEFORE INVESTMENT GAINS		(14,353)	2,279	(12,074)	(29,520)
NET GAINS ON INVESTMENTS		<u>-</u>	<u>-</u>	<u>-</u>	<u>11,652</u>
NET (LOSS)/SURPLUS AND MOVEMENT IN FUNDS		(14,353)	2,279	(12,074)	(17,868)
TRANSFER BETWEEN FUNDS		<u>1,764</u>	<u>(1,764)</u>	<u>-</u>	<u>-</u>
		(12,589)	515	-	-
TOTAL FUNDS BROUGHT FORWARD		<u>782,256</u>	<u>39,999</u>	<u>822,255</u>	<u>840,123</u>
TOTAL FUNDS CARRIED FORWARD		<u>769,667</u>	<u>40,514</u>	<u>810,181</u>	<u>822,255</u>

WARFIELD PAROCHIAL CHURCH COUNCIL

BALANCE SHEET AT 31 DECEMBER 2020

			2020	2019
		£	£	£
	Notes			
FIXED ASSETS				
Tangible	7		482,435	498,732
Investments	8		<u>-</u>	<u>-</u>
			482,435	498,732
CURRENT ASSETS				
Debtors and prepayments	9	5,246		32,634
Cash at bank and in hand		<u>331,243</u>		<u>299,332</u>
		336,489		331,966
LIABILITIES				
Creditors – amounts falling due within one year	10	(8,743)		(8,443)
NET CURRENT ASSETS			<u>327,746</u>	<u>323,523</u>
TOTAL NET ASSETS			<u>810,181</u>	<u>822,255</u>
PARISH FUNDS				
Unrestricted			769,667	782,256
Restricted	11		<u>40,514</u>	<u>39,999</u>
			<u>810,181</u>	<u>822,255</u>

Approved by the PCC on 2 March 2021 and signed on its behalf by:



Revd Catharine Mabuza
PCC Chair

WARFIELD PAROCHIAL CHURCH COUNCIL

CASH FLOW STATEMENT AT 31 DECEMBER 2020

	2020		2019	
	£	£	£	£
Net cash from operating activities		22,643		(44,448)
Cash flows from investing activities				
Interest and rent from investments	13,261		16,812	
Realisation on sale of investments	-		173,962	
Fixed asset investments	<u>(3,993)</u>		<u>(9,809)</u>	
Net cash arising from/ (used in) investing activities		<u>9,268</u>		<u>180,965</u>
Change in cash and cash equivalents in the reporting period		31,911		136,517
Cash and cash equivalents at 1 January		<u>299,332</u>		<u>162,815</u>
Cash and cash equivalents at 31 December		<u>331,243</u>		<u>299,332</u>
Reconciliation of net income to net cash flow from operating activities				
Net income for the period		(12,074)		(17,868)
Adjustments for:				
Depreciation charges		20,290		20,739
Gains on investments		-		(11,652)
Interest and rent from investments		(13,261)		(16,812)
Decrease/(increase) in debtors		27,388		(13,470)
(Decrease)/Increase in creditors		<u>300</u>		<u>(5,385)</u>
Net cash utilised by operating activities		<u>22,643</u>		<u>(44,448)</u>
Analysis of cash and cash equivalents				
Cash in hand		166		166
Cash at bank		<u>331,077</u>		<u>299,166</u>
		<u>331,243</u>		<u>299,332</u>

WARFIELD PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

1. ACCOUNTING POLICIES

1.1 Basis of preparation

Warfield Parochial Church Council ("The PCC") is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions and the Charities SORP (FRS102).

1.2 Income recognition

Open plate collections are recognised when received by or on behalf of the PCC. Planned giving under Gift Aid is recognised when received and the associated recoverable income tax is recognised when the income is recognised. All other donations and receipts for church activities are recognised when received.

Income from investments is recognised when receivable.

1.3 Expenditure recognition

Parish share is recorded when payable. All other expenditure, including mission giving, is recorded when paid.

1.4 ASSETS

1.4.1 Consecrated and benefice property

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

1.4.2 Moveable church furnishings

Moveable church furnishings held by the Vicar and Church Wardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory that can be inspected (at any reasonable time). For inalienable property acquired prior to 2000, such assets are not included in the accounts. Items acquired since 1 January 2000 have been capitalised at cost and depreciated over their useful economic life.

All expenditure incurred on consecrated or beneficed buildings or on the repair of moveable church furnishings acquired before 1 January 2000 is written off as expenditure in the year.

1.4.3 Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £500. They are stated at cost.

Depreciation is calculated to write off the capitalized cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

WARFIELD PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020 (continued)

- Freehold Land: Nil
- Improvements to freehold land: 10 years
- Fixtures & Fittings: 10 years
- Equipment: 10 years and 4 years

An impairment review is carried out at each year-end and any resultant loss identified included in expenditure for the year.

1.4.4 Investments

Investment in freehold residential property is valued by the PCC at a market value informally estimated by local estate agents.

Other investment assets are included at the PCC's best estimate of market value.

1.4.5 Stock

No account has been taken of any stocks of books, magazines or other materials held at the balance sheet date and all expenditure is written off as incurred.

1.4.6 Pensions

The PCC operates a defined contribution pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.5 FUNDS

1.5.1 Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project.

1.5.2 Restricted Funds

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

WARFIELD PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020 (continued)

2. INCOME

	Unrestricted funds £	Restricted funds £	TOTAL 2020 £	TOTAL 2019 £
2(a) Voluntary income				
Planned giving: Gift Aid donations	327,451	9,428	336,879	338,051
Tax recoverable	78,348	2,357	80,705	93,475
Other	23,645	2,434	26,079	15,415
Legacies	1,000	-	1,000	-
Collections: (open plate)	5,229	-	5,229	23,404
Grants	-	1,000	1,000	1,000
	<u>435,673</u>	<u>15,219</u>	<u>450,892</u>	<u>471,345</u>
2(b) Income from investments				
Rent received	11,250	-	11,250	14,400
Bank interest	<u>2,011</u>	<u>-</u>	<u>2,011</u>	<u>2,412</u>
	<u>13,261</u>	<u>-</u>	<u>13,261</u>	<u>16,812</u>
2(c) Income from church activities				
Fees for occasional services	8,794	-	8,794	14,627
Under 30s	3,042	-	3,042	19,903
Church and Parish Room lettings	25	-	25	225
Parish-wide events	18	-	18	911
Other	<u>1,215</u>	<u>-</u>	<u>1,215</u>	<u>2,066</u>
	<u>13,094</u>	<u>-</u>	<u>13,094</u>	<u>37,732</u>

WARFIELD PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020 (continued)

3. EXPENDITURE

		Unrestricted	Restricted	TOTAL	TOTAL
		funds	funds	2020	2019
		£	£	£	£
	Notes				
Church activities					
Missionary and charitable giving	4	45,900	-	45,900	50,000
Diocesan parish share		198,797	-	198,797	194,875
Staff employment costs	5	130,993	-	130,993	145,062
St Michael's/St Andrew's/Parish Rooms utilities		17,152	-	17,152	13,487
Congregational costs		7,150	-	7,150	33,384
Training		54	1,250	1,304	3,761
Clergy expenses		4,479	-	4,479	4,882
Clergy house upkeep		-	-	-	4,042
Hardship Fund		-	2,400	2,400	530
Messy Lunch			2,603	2603	-
Under 30s		2,467	-	2,467	17,091
Parish-wide events		4,761	-	4,761	10,045
Occasional service fees paid to Diocese		5,897	-	5,897	8,528
Independent examiner's fees		2,760	-	2,760	2,760
CCLI licences		2,974	-	2,974	2,770
Office and administration		16,033	-	16,033	17,118
Property maintenance		14,516	1,000	15,516	18,458
Insurance		7,845	-	7,845	7,877
Depreciation		<u>14,603</u>	<u>5,687</u>	<u>20,290</u>	<u>20,739</u>
		<u>476,381</u>	<u>12,940</u>	<u>489,321</u>	<u>555,409</u>

WARFIELD PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020 (continued)

4. MISSIONARY AND CHARITABLE GIVING

Grants are given to various individuals working for churches or Christian charities, for their personal support, or to the church or charity itself, for its work and charitable activities.

	Unrestricted funds £	Restricted funds £	TOTAL 2020 £	TOTAL 2019 £
2 the Nations	7,300	-	7,300	6,000
Clemisons (YWAM)	6,100	-	6,100	7,000
Milan & Shusma Adhikari Nepal	6,000	-	6,000	6,000
Krasif Aid	5,100	-	5,100	5,450
St Peter's Life-Line Kenya	3,900	-	3,900	4,150
Hands On Houses (Australia)	3,400	-	3,400	3,900
Joel & Fiona Kelling (CMS)	3,100	-	3,100	3,500
Rabiah Aalam (CMS)	3,000	-	3,000	3,000
Laurence & Jane Knoop, OM	1,500	-	1,500	1,000
Debs Fenton (Metro Church)	1,200	-	1,200	1,600
Compassion	1,372	-	1,372	600
Tazmin Foster, YWAM	1,200	-	1,200	500
Aanandit Charity Centre	900	-	900	700
Rachel & Jonathan Schmidt (YWAM)	800	-	800	-
Seckin Ugur (Izmir Church)	400	-	400	1,000
Operation Mobilisation	300	-	300	-
Tear Fund (tap twinning)	120	-	120	-
Christians Against Poverty (CAP)	108	-	108	1,000
Paul Scott (football mission Uganda)	100	-	100	100
Go MAD	-	-	-	1,750
Nepal Churches (Nepal trip)	-	-	-	1,000
CCOW	-	-	-	750
Holy Land Institute for the Deaf	-	-	-	500
Aanandit Church Nepal	-	-	-	300
Sliven Baptist Church	-	-	-	200
	<u>45,900</u>	<u>-</u>	<u>45,900</u>	<u>50,000</u>

WARFIELD PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020 (continued)

5. STAFF

Employment costs

	Unrestricted funds £	Restricted funds £	TOTAL 2020 £	TOTAL 2019 £
Wages and salaries	116,469	-	116,469	122,306
Employer's NI	4,486	-	4,486	10,751
Pension contributions	8,331	-	8,331	9,534
Expense claims	<u>1,707</u>	<u>-</u>	<u>1,707</u>	<u>2,471</u>
	<u>130,993</u>	<u>-</u>	<u>130,993</u>	<u>145,062</u>

Numbers of employees

The average monthly number of employees (including temporary staff) during the year was:

	2020	2019
Administration	1.7	1.8
Operations/Management	0.3	-
Facilities	0.7	0.8
Youth and Children	1.7	2.0
Minister (directly employed)	<u>1.0</u>	<u>1.0</u>
	<u>5.4</u>	<u>5.6</u>

6. MEMBERS OF THE PCC

2 employees were members of the PCC and received remuneration as employees.

No member of the PCC (or any persons connected with them) received any remuneration or benefits during the year in respect of their membership of the PCC.

Donations were made from the mission budget to Christian Concern for One World, a charity of which Catriona Cappleman is a trustee, of £750 in 2019. The decisions were made by the mission committee but the PCC member, who is a member of the mission committee, did not take part in the decisions to grant this sum.

WARFIELD PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020 (continued)

7. Tangible fixed assets

	Land and Buildings £	Investment Property £	Fixtures, Fittings and equipment £	Total £
Cost or valuation				
At 1 January 2020	31,390	435,000	240,821	707,211
Additions	-	-	3,992	3,992
Disposals	-	-	-	-
At 31 December 2020	<u>31,390</u>	<u>435,000</u>	<u>244,813</u>	<u>711,203</u>
Depreciation				
At 1 January 2020	7,512	-	200,967	208,479
Charge for the year	2,504	-	17,785	20,289
Written back on disposals	-	-	-	-
At 31 December 2020	<u>10,016</u>	<u>-</u>	<u>218,752</u>	<u>228,768</u>
Net book value				
At 31 December 2020	<u>21,374</u>	<u>435,000</u>	<u>26,061</u>	<u>482,435</u>
At 31 December 2019	<u>23,878</u>	<u>435,000</u>	<u>39,854</u>	<u>498,732</u>

Investment Property

2 Portia Grove, Warfield

Market value

At 31 December 2020	£435,000
At 31 December 2019	£435,000
At 31 December 2018	£425,000

Market value is determined by the PCC with informal assistance from local estate agents.

WARFIELD PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020 (continued)

8. Investments

	2020 £	2019 £
CBF Church of England Investment Fund – Accumulation shares		
Market value at balance sheet date of 4,675.35 shares	—	—

On 28 February 2019 , the CBF Church of England Investment Fund – Accumulation shares were sold for £173,962. These funds were distributed to various of the PCC's bank accounts.

9. Debtors

	2020 £	2019 £
Income tax recoverable	2,342	27,687
Prepayments and accrued income	<u>2,904</u>	<u>4,947</u>
	<u>5,246</u>	<u>32,634</u>

10. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	7,196	6,485
Other creditors	<u>1,547</u>	<u>1,958</u>
	<u>8,743</u>	<u>8,443</u>

WARFIELD PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020 (continued)

11. Restricted funds

The income funds of the charity include restricted funds comprising the following donations and grants held on trust for specific purposes as listed below:

	Balance at 1 January 2020	Income	Expenditure	Transfer to Unrestricted	Balance at 31 December 2020
Reordering	11,751	-	3,917		7,834
St Andrew's	2,972	-	743		2,229
St Andrew's Devt	14,436	-	55		14,381
Hardship fund	4,640	7,466	2,400		9,706
Roof protection	250	-	250		-
Churchyard	-	1,000	1,000		-
St Michaels's organ AV	3,551	-	497	(1,764)	1,290
Furniss legacy	1,000	-	100		900
St Andrew's lectern	1,250	-	125		1,125
Growing leaders	-	1,250	1,250		-
Autumn Club	-	242			242
Messy lunch	<u>149</u>	<u>5,261</u>	<u>2,603</u>		<u>2,807</u>
	<u>39,999</u>	<u>15,219</u>	<u>12,940</u>	<u>(1,764)</u>	<u>40,514</u>

12. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2020 are represented by:			
Tangible fixed assets	468,562	13,873	482,435
Current assets	309,848	26,641	336,489
Creditors: amounts falling due within one year	<u>(8,743)</u>	<u>-</u>	<u>(8,743)</u>
	<u>769,667</u>	<u>40,514</u>	<u>810,181</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020 (continued)

13. Financial commitments

The PCC has passed a budget for 2021 with a £40,000 deficit. There will be a giving initiative during the year. This budget includes a commitment to give £46,875 to mission organisations. At the date these accounts were approved £42,000 of this has been committed and the recipients informed.

The PCC has agreed to spend £88,500 on capital and one-off projects over the next few years and has pledged to give £25,000 over five years from 2021 for a school chaplain post proposed by Bracknell and Sonning deaneries.