

WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS

YEAR ENDED

31 DECEMBER 2021

Charity number: 1130938



 **GibsonBooth** LTD

Chartered Accountants, Business Advisers & Statutory Auditor
12 Victoria Road
BARNSELY
South Yorkshire
S70 2BB

**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021**

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FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021**

LEGAL AND ADMINISTRATIVE INFORMATION

Officials

Incumbent: Rev John Parker

Curate Rev Charles Burton

Churchwardens: Mr G Fellows
Mrs R Lewis

Representatives on the Deanery Synod:
Mrs G P Fellows
Ms J Dilkes

Elected Members: Mr J Henthorn
Ms C Smalley
Mrs S M Payne
Mr J M Thompson (retired 25th April 2021)
Miss E Yerrell
Mrs P Masden
Mrs C Druett
Mrs K Eyre
Mrs J Maleham
Mrs G Lee (elected 25th April 2021)

Secretary Mrs B Lord
Treasurer Mrs J Oliver
Giving Director Mr M Underwood

Address of Church:

The Vicarage
Church Street
Wath upon Dearne
Rotherham
S63 7RD

Address for Correspondence:

The Vicarage
Church Street
Wath upon Dearne
Rotherham
S63 7RD

**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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LEGAL AND ADMINISTRATIVE INFORMATION (continued)

Accountants

Gibson Booth Limited
Chartered Accountants
12 Victoria Road
Barnsley
S70 2BB

Bankers

Yorkshire Bank
56 High Street
Wombwell
Barnsley
S73 8DA

Investment Managers

CCLA Investment Management Limited
The CBF Church of England Funds
Senator House
85 Queen Victoria Street
London EC4V 4ET

**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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MANAGING TRUSTEES' REPORT

The Managing Trustees submit their Annual Report and the Unaudited Financial Statements for the year ended 31 December 2021.

The Wath upon Dearne Parochial Church Council is part of the Diocese of Sheffield, within the Church of England.

OBJECTS

All Saints' Parochial Church Council has the responsibility of co-operating with the Incumbent, in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

MANAGING TRUSTEES

The Managing Trustees of the Wath upon Dearne Parochial Church Council are the body of the Church Council. The following PCC members have served during the year:

Incumbent: Rev John Parker

Curate Rev Charles Burton

Churchwardens: Mr G Fellows
Mrs R Lewis

Representatives on the Deanery Synod:
Mrs G P Fellows
Ms J Dilkes

Elected Members: Mr J Henthorn
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MANAGING TRUSTEES' REPORT (continued)

REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS

The Statement of Financial Activities for the year is set out on the following pages.

GOVERNANCE

The Church Council members are the managing Trustees of the church and are responsible inter alia for its financial commitments and the care of its property, including money.

STRUCTURE GOVERNANCE AND MANAGEMENT

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

ELECTORAL ROLL

The Electoral Roll stands at 160.

FINANCIAL REVIEW

In a climate of unknown quantities, 2021 proved to be a stable year for All Saints Parish Church, Wath. Fluctuating income from services has been supplemented by the continued generous giving from its parishioners. Towards the end of the year, the Christmas Fayre was able to generate welcomed footfall and donations into church in line with a typical year's fund raising. Gift Aid contributions have been facilitated in the main by the increase in giving using the Parish Giving Scheme, now the Churches preferred method of giving and the small contributions gift aid returns have also been brought up to date within this period amassing further income for the Church. Off-setting this against the cost of repairs to the roof above the chancel and further on-going works being carried out in the following year.

All Saints Wath, continues to be grateful for the monetary gifts it receives which enable the PCC to plan for the future and preserve the past in equal and appropriate measure. As always, however our Church remains thankful for the generosity of other giving - time which is given in abundance by some and willing by most, without which it could not continue to operate in the manner it does.

In closing, please note that it is our policy to invest any fund balances in the Central Board of the Church of England Deposit Fund.

Jacqueline Oliver
Treasurer to the PCC of Wath All Saints Parish Church.

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MANAGING TRUSTEES' REPORT (continued)

VICAR'S REPORT

Under John's prayerful leadership, the two parishes of Wath and Brampton have continued to edge closer together this year in preparation for a probable future single parish, with a united vision for growth and joint working at the heart of our two communities.

After some false starts seeking to recruit a new Children and Families Worker, Rachel Parker took on the interim role in the autumn helping to steer, support and develop engagement with young people across the two parishes. This is of course done alongside a willing and increasing number of enthusiastic volunteers who share a passion and vision for this work.

As Covid restrictions have eased, it has been encouraging to see the Church opened up again for services and events. Less active promotion has kept numbers inside buildings to safer levels for seasonally popular events, such as Remembrance and Christmas services. What a relief to be able to hold the summer Fete and Christmas Fair and to be able to welcome friends and neighbours back to the Church and Wath Hall Green, and to be able to gather and mingle once again.

Some online meetings which began as a result of Covid, have continued. For example, the weekly prayer meeting which now attracts 2 to 3 times the numbers prior to lockdowns has taken place on Zoom as did the Lent Discussion Group in March onwards which was encouraging and stimulating. Other online based events which provided much needed support during times of isolation were ended once restrictions were eased such as the monthly Quiz, online services and the weekly Thoughts of the Week.

From the summer, Baptisms, Weddings, monthly All Age services, Toddler Group and contacts with schools all began again thankfully. It has been a joy to see people come to faith and join the fellowship at Wath Church through the year. Highlights for many were the visit in June of Bishop Sophie of Doncaster at a Sunday service and Bishop Pete of Sheffield in November who conducted our Confirmation Service. On a sadder note, this year has witnessed the sad loss of four long-standing Church members whose funerals have taken place in Church: Bill Hood, Audrey Warren, Margaret Sharp and Mildred Venables. They and all whose funerals have been taken in Church were remembered at our yearly All Souls service in Church held in October.

John and I continue to be ever grateful to all who contribute to the varied and full life and ministries of the Church here in Wath. Thank you to the many visible roles such as our Wardens, Secretary, Treasurer, musicians, readers, prayers, gardeners, florists, ministry leaders, volunteers and so many who do so much often unseen and behind the scenes: a big thankyou to everyone. Perhaps an expression of the depth of faith and commitment of so many is the ongoing generous and often sacrificial financial giving but also the giving of time in service and dedication towards the work of God's kingdom here in Wath. Thankyou and God Bless you all now and in the coming year ahead.

Rev Charles Burton
Curate

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MANAGING TRUSTEES' REPORT (continued)

CHURCHWARDENS REPORT

The second year of Covid saw a big step towards some normality with some of our fundraising and outreach events taking place, some being modified, but unfortunately, some not happening at all. There were still long periods of uncertainty about mixing in large numbers.

One of the medium-term issues of the Quinquennial report was a possible leak in the Lady Chapel roof. This proved to be correct when a section of plaster fell, luckily overnight. A fault in the flashing was diagnosed and needed the removal of the coping stones on the east side of the Lady Chapel roof to fit new flashing, before re-plastering and painting inside. During this work more issues were identified with the vestry flat roof. Later in the year it was decided that the most cost-effective solution was to completely resurface it with a product guaranteed for 30 years. This work was completed by the end of the year.

Annual maintenance was carried out: salt sweeping from internal walls, all gutters, down pipes and gullies cleared and minor repairs to the lead roof. The latter needs to be regularly checked for minor cracks.

Some serious thought should be given to: the suitability of the church boiler which is 15 years old, and what it should be replaced with, when the need arises; the suitability/efficiency of the lighting in the vestry; an update of our security systems.

Our church being grade 1 listed needs constant loving care to keep it in "a good state of health". A very big thank you to everyone who continues to give their time and talents to the upkeep of the church.

A big thank you to everyone for your help and support given to us at All Saints. Our job as Church Wardens would not be possible without the work of many others who give their time and efforts so freely. While some of these people hold positions of responsibility on the PCC, there are others who work even further behind the scenes who we could not manage without. To all, Thank You.

Geoff Fellows and Rachel Lewis

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MANAGING TRUSTEES' REPORT (continued)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' 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 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 Reports) Regulations 2008, and trust deed. 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.

Wath-upon-Deerne Parochial Church Council
The Vicarage
Church Street
Wath upon Dearne
Rotherham
S63 7RD

Approved by the Council on 27 April 2022 and signed on behalf of the Church Council



Rev John Parker (Chair of the Council)

**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 9 to 17.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Direction given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns 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.



Scott Mell FCA
Gibson Booth Limited
12 Victoria Road
Barnsley
S70 2BB

9 May 2022

**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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RECEIPTS AND PAYMENT ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Receipts					
Incoming Resources from Generating Funds					
Voluntary Income	2	58,323	-	58,323	57,325
Activities for Generating Funds	3	4,504	-	4,504	2,551
Other Incoming Resources	4	13,343	-	13,343	13,944
Total receipts		76,170	-	76,170	73,820
Payments					
Charitable Activities	5	73,479	-	73,479	58,476
Governance Costs	6	588	-	588	576
Total payments		74,067	-	74,067	59,052
Net receipts		2,103	-	2,103	14,768
Balances brought forward at 1 January 2021		73,262	-	73,262	58,494
Balances carried forward at 31 December 2021		75,365	-	75,365	73,262

The notes on pages 11 to 17 form part of these accounts

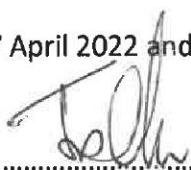
**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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STATEMENT OF ASSETS AND LIABILITIES

	Note	2021 £	2020 £
Cash Funds			
Cash At Bank And In Hand	8	<u>75,365</u>	<u>73,262</u>
Monetary Liabilities			
Liabilities	9	<u>588</u>	<u>588</u>

Approved by the trustees on 27 April 2022 and signed on their behalf by:

Rev John Parker


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The notes on pages 11 to 17 form part of these accounts

**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021**

NOTES OF THE FINANCIAL STATEMENTS - ACCOUNTING POLICIES

1 Basis of Accounting

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)).

The general funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the PCC and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Grants and donations are included in the SOFA when any pre-conditions preventing their use by the PCC have been met. For collections and planning giving this is when the funds are received.

Gift Aid and other tax claims are included in the SOFA at the same time as the amount received from HMRC.

Resources expended are accounted for on payments basis and are classified under headings that aggregate all costs related to the category.

WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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NOTES TO THE ACCOUNTS

2. Voluntary Income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Collections and donations	45,502	-	45,502	47,916
Gift Aid	<u>12,821</u>	-	<u>12,821</u>	<u>9,409</u>
Total	<u>58,323</u>	-	<u>58,323</u>	<u>57,325</u>

3. Activities for Generating Funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Wedding fees	3,402	-	3,402	975
100 + Plus Club	-	-	-	32
Events	<u>1,102</u>	-	<u>1,102</u>	<u>1,544</u>
Total	<u>4,504</u>	-	<u>4,504</u>	<u>2,551</u>

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4. Other Incoming Resources

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
St James Room	3,430	-	3,430	6,960
Fees account	-	-	-	4,381
Magazine sales & adverts	747	-	747	2,409
Other income	<u>9,166</u>	-	<u>9,166</u>	<u>194</u>
Total	<u>13,343</u>	-	<u>13,343</u>	<u>13,944</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Salaries	4,800	-	4,800	2,580
Light & heat	2,495	-	2,495	3,976
Rates & water	402	-	402	243
Insurance	6,321	-	6,321	6,313
Printing & stationery	1,490	-	1,490	1,203
Repairs & maintenance	19,431	-	19,431	8,439
Diocesan payment (Stipend Housing & Parish Share)	30,000	-	30,000	26,400
Charities & missions	3,234	-	3,234	3,272
Memorial books	226	-	226	244
Other Expenses	<u>5,080</u>	-	<u>5,080</u>	<u>5,806</u>
Total	<u>73,479</u>	-	<u>73,479</u>	<u>58,476</u>

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NOTES TO THE ACCOUNTS

6. Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Accountancy	<u>588</u>	<u>-</u>	<u>588</u>	<u>576</u>

7. Trustees

During the year, no trustee received remuneration or reimbursement for expenses from the charity.
(2021 £Nil)

8. Cash At Bank And In Hand

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Current Account	56,263	-	56,263	54,160
CBF Deposit Fund	<u>19,102</u>	<u>-</u>	<u>19,102</u>	<u>19,102</u>
	<u>75,365</u>	<u>-</u>	<u>75,365</u>	<u>73,262</u>

9. Liabilities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Accountancy Fees	<u>588</u>	<u>-</u>	<u>588</u>	<u>588</u>

**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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NOTES TO THE ACCOUNTS

10. Funds

	Balance 1 Jan 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31 Dec 2021 £
Unrestricted funds					
General fund	71,113	76,170	74,067	-	73,216
Restricted funds					
Bell fund	889	-	-	-	889
Organ fund	<u>1,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,260</u>
	<u>2,149</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,149</u>
Total Funds	<u>73,262</u>	<u>76,170</u>	<u>74,067</u>	<u>-</u>	<u>75,365</u>

The General fund represents the free funds of the church which are not designated for particular purposes.

The Bell fund is restricted for use for the maintenance of the bells and bell chambers.

The Organ fund is restricted entirely for maintaining the organ and organ chambers.

WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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NOTES TO THE ACCOUNTS

11. St James Rooms Accounts for the year ended 31 December 2021

	2021	2020
	£	£
Income		
Dementia support	150	-
Friday club	53	355
W.I.	90	90
Parties	290	230
Funeral teas	70	-
Coffee	611	300
A.A. meetings	550	350
MU	200	-
Tiddlers and Toddlers	200	200
Donations	83	1,272
Raising the Rafters	-	45
Re-enactment	520	120
Art group	420	-
Sundry	<u>68</u>	<u>357</u>
	<u>3,305</u>	<u>3,319</u>
Expenditure		
Electricity and gas	1,081	1,357
Insurance	1,740	3,480
Cleaning (including extra cleaning)	1,120	2,188
Water rates	220	440
Repairs – heating and boiler	-	465
Sundries – sundry expenses	<u>-</u>	<u>1,310</u>
	<u>4,161</u>	<u>9,240</u>
Net expenses	<u>(856)</u>	<u>(5,921)</u>
Cash at bank 1 January 2021	2,882	8,835
Central Board 1 January 2021	<u>7,660</u>	<u>7,628</u>
	<u>10,542</u>	<u>16,463</u>
Cash at bank 31 December 2021	1,922	2,882
Central Board 31 December 2021	<u>7,764</u>	<u>7,660</u>
	<u>9,686</u>	<u>10,542</u>

**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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NOTES TO THE ACCOUNTS

12. Fees Account for the year ended 31 December 2021

2020	Receipts	2021	2020	Payments	2021
£		£	£		£
375	January	570	1,370	Organist, Verger, Choir	2,510
6,294	February	700		(Weddings & Funerals)	
1,987	March	5,139	4,381	P.C.C.	-
1,139	April	-	-	Visiting Clergy Funerals	
669	May	2,990	4,713	Sheffield Diocesan	2,387
57	June	1,808		Board of Finance	
1,417	July	3,549	1,454	Other expenses	4,272
-	August	-			
1,104	September	695			
2,814	October	2,555			
2,178	November	542			
6,634	Legacy	-			
<u>-</u>	December	<u>1,750</u>	<u>-</u>		<u>-</u>
24,668		20,298	11,918		9,169
<u>6,309</u>	Cash at Bank 31 December 2020	<u>19,059</u>	<u>19,059</u>	Cash at Bank 31 December 2021	<u>30,188</u>
<u>30,977</u>		<u>39,357</u>	<u>30,977</u>		<u>39,357</u>