

Charity registration 1131681 (England and Wales)

**PCC of St Mary's Ware**  
**Report and financial statements**  
**for 2021**

**Cansdales  
Bourbon Court  
Nightingale Corner  
Little Chalfont HP7 9QS**

# **Saint Mary the Virgin, Ware, Hertfordshire**

## **Annual Report of the Parochial Church Council (PCC)**

for the year ended 31 December 2021

### **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.

At St. Mary's the membership of the PCC consists of the incumbent (our vicar), Curate, Churchwardens, the Deanery Synod representatives and members elected by those in the congregation who are on the Electoral Roll of the Church.

All trustees must complete a Declaration of Eligibility and sign an agreement to comply with their responsibilities as trustees set out in the Charity Commission's guidance. In addition to this they are encouraged to attend trustee training sessions run by St Albans Diocese. They must also have undertaken a DBS disclosure and undertake appropriate safeguard training.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent. The Coronavirus pandemic impacted on all aspects of church life during 2021 so that many meetings have taken place by Zoom or by email, with in person meetings taking place where possible. The full PCC met 9 times during the year.

Given its wide responsibilities, the PCC has several committees to deal with a particular aspect of Parish life. The committees include Standing (which met 4 times separately from PCC), Faith Development and Worship, Fellowship and Fundraising, Fabric and Premises, Charitable Giving, Christian Giving, which are all responsible to the PCC and report back to it regularly, with verbal reports/minutes of their deliberations being received by the full PCC and discussed as necessary.

Major risks have been reviewed and systems and procedures established to manage those risks. There is no remuneration paid to any member of the PCC or Key management of the entity.

### **Objectives and Activities**

St. Mary the Virgin's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, in promoting, within the ecclesiastical parish, the whole mission of the Church of England, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of the Church, a 14<sup>th</sup> Century, Grade 1 listed building, and its modern extension.

We, as part of St Albans Diocese, have a Mission Action Plan (MAP). The aim of the MAP is to plan and prioritise a detailed and realistic course of action to establish our vision for the future of St. Mary's Church. This was reviewed by the PCC and renewed during 2021. The PCC Away Day in October, led to discussion of our priorities for the future. The focus will be on growth in faith, Creation and responding to the needs of the environment and Inclusion and diversity. The new MAP has been uploaded to the diocesan website.

Our response to this focus can be found in the section Achievement and Performance.

The normal pattern of Sunday worship is:

- a) The early morning Communion Service at 8.00 a.m. in church and live streamed on Facebook, which provides a quiet, intimate, and reflective environment for worship.
- b) The mid morning Eucharist at 10.00 a.m. in church and on Zoom, incorporates as required, Baptisms and family services. A crèche and children's activities are provided during the morning service.
- c) Evensong, a traditional format for worship once a month.

Morning Prayer takes place at 9.15 Monday to Thursday each week. This takes place in church and is also live streamed on Facebook.

Evening prayer takes place at 5.00pm Monday to Thursday each week.

On Wednesdays a Eucharist service is held weekly at 11.00 a.m. (livestreamed on Facebook).

Other services are held during the week to mark particular religious festivals.

The Church is open to our community for private prayer every day usually between 9.00am and 5.00pm.

All are welcome to attend our regular services. In 2021 the Church Electoral Roll was 149.

Services have been offered in all formats as restrictions changed during 2021. These have been online, in person, gathered worship and a combination of these. This has given the opportunity for everyone to join in as they felt able to do so and has been reflected in a small increase in the number of worshippers.

Families with young children have found it hard to participate with online services but returned later in the year as more normal activities began to be available. The youth group continued mostly via Zoom.

We have celebrated 22 baptisms, 1 thanksgiving for a child, 5 weddings, and held 31 funerals this year. Four members of the congregation died this year. There were 2 adult confirmations.

## **Achievements and Performance**

The church building was open for private prayer only from January until the beginning of March 2021. This was in line with government guidelines and a dispensation for online/remote only worship from Bishop Alan. The PCC met twice via Zoom in January to review and assess the risks. There was a slow return to gathered worship for Holy Week and Easter, following a Health and Safety review. Welcomers kept a record of worshippers at each service as well as encouraging the use of the NHS or QR code.

The Quiet Day in March was offered online with 35 people participating in various aspects of the day. Videos were put together by people from across the diocese based on the poem "Prayer" by George Herbert, which describes prayer as a banquet.

Lent lunches were offered for delivery on Mothering Sunday, as we were unable to gather together, with donations going to USPG.

Small groups walked together locally for the Easter Monday Pilgrimage, devising their own routes, all ending at St Mary's for a short service led by Katy Little.

A silent vigil and the tolling of the bell at 12 noon marked the National Day of Reconciliation in March. Prayer cards and candles were available

The annual Remembrance Service resumed this year with uniformed organisations as usual and Ware Brass providing the music. The service was held outdoors to manage numbers.

Christmas services included the carol service, a crib service on Christmas Eve, Midnight Mass, and a Eucharist on Christmas morning. The carol service was ticketed to manage numbers with mulled wine served outside.

The food bank has continued to operate throughout the year with its pickup point at St Mary's. We continue to be grateful for Jackie Turner and Mike Franklin's commitment to this project.

Study groups and Lent groups were able to continue online.

Music for gathered worship was provided by Mark Kirby playing the piano and by Peter Smith on the organ for Easter services. More regular patterns were resumed with the return of a small choir from the end of May. Easing of Covid regulations allowed evensong from October onwards as more choir members were allowed to sing together.

David Sheppard completed his curacy in June and was appointed Priest in Charge of Buckden and the Offords in the Ely Diocese in July. There was a drop-in open morning for farewells and a final service with presentations on 27<sup>th</sup> June.

Jake Pass has been confirmed as Title Curate for St Mary's from July 2022.

David Holland, our placement student, was accepted for ministry training in Bristol from September.

Fund raising activities this year have included a very successful plant market and other stalls, open gardens, Jazz and fizz in the churchyard and a Christmas Fayre. Thank you to Derek Day and other organisers, helpers and supporters who have contributed significantly to church funds. The 100 Club continues with a monthly draw and with increasing numbers the prizes are growing.

St Mary's Arts was launched in July to expand the number of concerts and performances at St Mary's, with the aim to bring more people into St Mary's and to become a hub for community events. It is hoped to expand events to include art and performance. Paul Hickman has developed the St Mary's Arts website and organises concerts alongside Mark Kirby. There were 18 events between July and December which contributed significantly to money raised during the year. Thankyou to the bar staff and stewards who make these events possible.

Charitable events have again been limited this year but have included money raised for USPG in Lent from donations. A harvest lunch was held in the autumn to support Montgomery Heights orphanage in Zimbabwe. The Bishop's Harvest Appeal was supported at the Harvest festival. House box collections and money donated at the Christingle service was sent to the Children's Society. Christian Aid was the focus of a games' morning organised by the youth group.

As part of the MAP focus on the environment, planning was begun by Paul Hickman, to install a bike rack at the rear of the building, to encourage cycling to church. It is hoped that this will be installed early in 2022. An initial eco-audit using material provided by A Rocha, which runs the Eco-Church programme to which our diocese has signed up, was completed. This will be followed up in 2022. Thank you to Liz Finch for leading on this so far.

The fabric of the Church has continued to be maintained throughout the year despite all the difficulties provided by the covid pandemic. The fabric committee was able to meet and leadership passed from Bob Ingram to Mike Franklin, following the APCM. Bob was thanked for his diligence in caring for the building.

The upgrading of the lighting in church began early in the year. Martin Douglas used his expertise, consulting with David Lodge, a specialist lighting consultant. This was at no cost to the parish. The work to clean and replace fittings and bulbs was completed by F.M. Suckling Ltd. supervised by Martin during the last two weeks in April. Our thanks to Martin, who was able to procure the necessary parts at advantageous prices.

The chairs for the Lady Chapel were installed in the autumn. One of the ceiling windows in the hall was replaced following a leak. The other windows will be replaced in 2022. The window in the south transept was also sealed.

Once again, our thanks go to those who have helped on "maintenance mornings" and other individual efforts throughout the year. We are particularly grateful to Alan Thomas for his gardening work and to Ken Butt for using all his building and carpentry skills throughout the year and especially for installing a new sink in the vicar's vestry.

Katy Little continued with her caretaking role. We are grateful for her care of the building. Volunteers have gradually been able to resume some cleaning jobs in the church

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention our Churchwardens Tim Crowther, Matt Whitbourn, and Roger Hawkins, who have worked so tirelessly on our behalf and Graham Meldrum who helps us all to understand the church accounts and finances. We would also like to thank the Parish Administrator, Lynn McLean, and the flower arrangers, who use their creative talents and Bonnie West who has kept us up to date with the publishing of the Quarterly magazine. Thanks also to Kathleen Kirby PCC Secretary and all the members of the PCC, for their valuable contribution to our ministry and for keeping the church running. Finally, a particular thanks to Ysmena who has worked so hard to keep us all connected and supported through another difficult year.

## **Safeguarding Report**

The Parish is committed to the safeguarding of children and vulnerable adults and to supporting those who have been victims of abuse, as well as those who may prevent a risk to others. The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to the House of Bishop's guidance on safeguarding children and vulnerable adults). The PCC have adopted all the House of Bishops' Safeguarding Policies and Practice Guidance, as well as "Promoting a Safer Church" (child protection and vulnerable adults policy) and the Domestic Abuse statement, at their meeting on 15th March 2021. The latter two documents are displayed in the Link Way.

We have a Parish Safeguarding Officer/Lead Recruiter and an Assistant Recruiter. Those who work with vulnerable groups in the Parish are recruited in accordance with the Practice Guidance Safer Recruitment July 2021. DBS checks are renewed every five years and all those who have been safely recruited and all members of the PCC, have undertaken the appropriate safeguarding training within the last 3 years.

Contact details for those wishing to obtain advice, raise any concerns or make referrals to the statutory authorities are in the Best Practice Guidance leaflets in the Choir Vestry, Link Way and Bell Tower.

Names of those approved to work with children are displayed in the Choir Vestry and Bell Tower. Safeguarding information is displayed in the Porch and on the church website.

There is adequate insurance cover for all activities involving children or adults undertaken in the name of the Parish. There have been two issues of safeguarding concern reported during 2021. These matters have been dealt with according to the relevant safeguarding policies and guidance by the Parish Safeguarding Officer, the Vicar and the Diocesan Safeguarding Team.

## Financial Review

**2021** was a year of gradual recovery from the pandemic.

The second half of the year saw the return of both fundraising events and concerts.

Financial giving by various means and donations increased giving St Mary's stability throughout a difficult period. The Friends of St Mary's gave us a donation to pay for the refurbishment of the church lighting which was very much appreciated. The end of year accounts shows that for the first time in many years the PCC general account remained in surplus thereby there was no necessity to transfer monies from other accounts. Income

Total giving by various methods increased by nearly 10%, with donations more than doubling.

Income from fundraising activities together with regular concerts increased by nearly 70%.

Gross fees from weddings and funerals increased significantly whereas hall letting were down.

Fundraising for charities allowed for payments to the Children's Society, the Bishops harvest appeal, Montgomery Heights orphanage, Christian aid, Shelter and others. Here are some of the figures and others. Here are some of the figures.

TOTAL GIVING INCLUDING GIFT AID	£ 72610
DONATIONS	£ 75900
FUNDRAISING AND CONCERTS	£ 10538
WEDDING AND FUNERAL GROSS FEES	£ 12995

## Expenditure

The Parish share increased due to the Curates house change of circumstances.

The Parish share was paid in full for 2021 to St Albans board of finance.

In line with 2020, expenditure for this year was kept under tight control with most church items costing similar amounts. Church maintenance reduced by 50%. Here are some of the figures.

PARISH SHARE	£ 65631
UTILITIES AND INSURANCE	£ 151122
MAINTENANCE AND REPAIRS	£ 34111
STATIONERY/PRINTING CHURCH	£ 1430
CHURCH SUPPLIES PR	£ 4246161
PROJECTS	£ 114071407

## Investments

The church holds endowment funds which are the result of various bequests.

The Gisby bequest fund gives a restricted income whereas other endowments are all capital values accruing interest.

Investments for 2021 have shown small increases.

## Conclusion

The church finances are in a strong position, despite a second year of Covid restrictions. This has been achieved by continued giving by all connected with St Mary's, together with controlled expenditure and cash flow.

There are sufficient funds and reserves to support all aspects of church work in the community.

## Administrative Information

St. Mary the Virgin Church, Ware is a 14<sup>th</sup> Century Grade 1 Listed Building and is situated opposite the Priory, at the end of the High Street. It is part of the diocese of St. Alban within the Church of England. The correspondence address is The Parish Office, St Mary the Virgin Church, High Street, Ware, Hertfordshire, SG12 9BA. There is a Parish Administrator, Mrs. Lynn McLean, and the Parish office is normally open on two mornings per week.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and is registered with the Charity Commission (charity no. 1131681).

PCC members are:

Ex Officio Members

Incumbent: The Reverend Ysmena Pentelow  
Rev. David Sheppard (until June 2021)

Warden Mr. Tim Crowther\*  
Mr. Roger Hawkins\*  
Mr. Matthew Whitbourn \*

Deanery Synod: Mr. Michael West  
Mr. Rotimi Ogunlewe  
Mrs. Phyllis Ballam

Elected Members: Mr. Derek Day (Vice Chair) \*  
Mrs. Kathleen Kirby (Secretary)\*  
Mrs. Carol Taylor (Safeguarding)  
Mrs. Jackie Turner  
Mrs. Elizabeth Finch  
Mrs. Margaret Meldrum  
Mr. Matthew Wilson  
Mr. G. Meldrum (Treasurer)\*  
Mr. P. Hickman  
Mr. M. Douglas  
Ms. M. King  
Mr. G. John

\*=Member of Standing Committee

Bankers: CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ  
Accountants: Cansdales, Bourbon Court, Nightingale Corner, Little Chalfont HP7 9QS  
Investment Advisors: CCLA Investment Management Ltd Senator House, 85 Queen Victoria Street, London EC4V 4ET

## **Independent Examiner's Report to the Trustees of the Parish Church of St Mary the Virgin, Ware**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;  
or
2. the accounts do not accord with those records

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.



James Foskett BSc (Hons), FCA, DChA  
Cansdales Business Advisers Limited  
Chartered Accountants & Business Advisers  
Bourbon Court  
Nightingales Corner  
Little Chalfont  
Bucks, HP7 9QS

Date: 01/06/22

**PAROCHIAL CHURCH COUNCIL OF ST. MARY THE VIRGIN, WARE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

For the year ended 31 December 2021

		<b>Unrestricted Funds Total</b>	<b>Restricted Funds</b>					<b>Restricted Funds Total</b>	<b>Endowment Funds Total</b>	<b>TOTAL FUNDS</b>	
		PCC General	PCC Restricted	Child Church	Choir/M usic	Flower Fund	Organ Fund	Restoration		2021	2020
		£	£	£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS</b>	Note										
Donations and Legacies	2a	83,501			151	870	-	-	1021	84552	92,616
Trading Activities	2b	11,488	-	-	-	-	-	-	-	11,488	7,639
Income From Investments	2c	356	127	-	-	0	-	-	127	224	500
Income from Church Activities	2d	2592		-	-	-	-	-	-	25,962	24499
Charity Giving		1307								1307	
		<b>122614</b>	<b>127</b>		<b>151</b>	<b>870</b>	<b>-</b>	<b>-</b>	<b>1148</b>	<b>224</b>	<b>123986</b>
<b>TOTAL INCOME</b>											<b>125254</b>
<b>EXPENDITURE</b>											
Charitable giving	3a	1054	-	-	-	-	-	-	-	1054-	-
Church activities	3b	113226	-	-	100	883	-	-	983	114209	-
Support costs	3c/d	4416	96				-	-	96	4512	117,001
<b>TOTAL EXPENDITURE</b>											
		<b>118,695</b>	<b>96</b>	<b>-</b>	<b>100</b>	<b>883</b>	<b>-</b>	<b>-</b>	<b>1079</b>		<b>117,001</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS BEFORE GAINS AND LOSSES ON INVESTMENTS</b>		<b>3918</b>	<b>31</b>	<b>-</b>	<b>51</b>	<b>(12)</b>	<b>-</b>	<b>-</b>	<b>69</b>	<b>224</b>	<b>8253</b>
<b>TRANSFER BETWEEN FUNDS</b>	10	-	-	-	-	-	-	-	-	-	-
	6	-	-	-	-	-	-	-	-	1,121	-
<b>GAINS &amp; LOSSES IN INVESTMENTS</b>		<b>3918</b>	<b>31</b>		<b>51</b>	<b>(12)</b>	<b>-</b>	<b>-</b>	<b>69</b>	<b>1345</b>	<b>8253</b>
<b>NET MOVEMENT IN FUNDS</b>											
Balance carried forward 1st January		14750	3386	343	290	750-	1997	133	6899	17206	38855
<b>Balance Carried Forward 31st December</b>		<b>18668</b>	<b>3417</b>	<b>340</b>	<b>341</b>	<b>738</b>	<b>1997</b>	<b>133</b>	<b>6968</b>	<b>18551</b>	<b>34591</b>

All St. Mary normal activities are continuing.  
The notes numbered 1 to 11 form part of these financial statements.



PAROCHIAL CHURCH COUNCIL OF ST. MARY THE VIRGIN, WARE

BALANCE SHEET  
For the year ended 31 December 2021  
Notes at end of file


Notes at end of file

	Unrestricted Funds Total	Restricted Funds						Restricted Funds Total	Endowment Funds Total	TOTAL FUNDS		
	PCC General £	PCC Restricted £	General Account £	Children's church £	Choir/Music £	Flower Fund £	Organ Fund £	Restoration £	£	£	2021 £	2020 £
<b>FIXED ASSETS</b>												
Investments	-	-	-	-	-	-	-	-	-	20,841	20,841	12,973
<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	20,841	20,841	12,973
<b>CURRENT ASSETS</b>									-			
Cash at Bank & in hand	19,919	3,418	1,869	340	214	743	1,998	4,335	12,917	-	32,836	31,879
<b>TOTAL CURRENT ASSETS</b>	19,919	3,418	1,869	340	214	743	1,998	4,335	12,917	20,841	32,836	31,879
<b>LIABILITIES</b>												
Accruals - independent examination	2,985	-	-	-	-	-	-	-	-	-	2,985	2,985
Wedding deposits/SADBF	6,252	-	-	-	-	-	-	-	-	-	6,252	2,407
Charity donations	253	-	-	-	-	-	-	-	-	-	253	636
Accrued costs	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CURRENT LIABILITIES</b>	9,490	-	-	-	-	-	-	-	-	-	9,490	6,028
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	10,429	3,418	1,869	340	214	743	1,998	4,335	12,917	20,841	44,187	25,851
<b>LIABILITIES due after more than one year</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>NET ASSETS</b>	10,429	3,418	1,869	340	214	743	1,998	4,335	12,917	20,841	44,187	38,824
<b>Transfers between funds</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>THE FUNDS OF THE CHARITY</b>												
Unrestricted	10,429	-	-	-	-	-	-	-	-	-	10,429	14,750
Restricted	-	3,418	1,869	340	214	743	1,998	4,335	12,917	-	12,917	6,898
Endowment	-	-	-	-	-	-	-	-	-	20,841	20,841	12,943
<b>TOTAL CHARITY FUNDS</b>	10,429	3,418	1,869	340	214	743	1,998	4,335	12,917	20,841	44,187	34,591

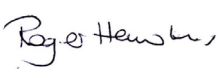
Approved by the Parochial Church Council and signed on it's behalf by

Date: 26/05/2022

Rev Ysmena Pentelow (Chair)



Roger Hawkins (Churchwarden)



Graham Meldrum (PCC Treasurer)



The notes on pages 11-16 form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN, WARE**  
**Registered Charity No. 1131681**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1 ACCOUNTING POLICIES**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value except for investment assets, which are shown at fair value.

The charity constitutes a public benefit entity as defined by FRS 102. 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 adoption of 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) as amended by the Update Bulletin 2 for accounting periods beginning on or after 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn. The financial statements are prepared in accordance with the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for the valuation of investments, which are shown at fair value. The financial statements have been prepared on a going concern basis. There are sufficient reserves to substantiate this.

**Funds**

General funds represent the funds of the Parochial Church Council that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Parochial Church Council. Funds designated for a particular purpose by the Parochial Church Council are also unrestricted.

Restricted funds can only be used for the purpose for which they have been given. The income from the endowment funds is unrestricted and is used for the purposes as shown in note 6 to the financial statements. The accounts include all transactions, assets and liabilities for which the Parochial Church Council is responsible in law. They do not include accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

**Income**

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the Parochial Church Council. Planned giving receivable under stewardship is recognised only when received. Income tax recoverable on gift aid donations is recognised when the income is recognised.

Grants and legacies to the Parochial Church Council are accounted for as soon as the Parochial Church Council is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the Parochial Church Council is more likely than not. Where a grant towards specific expenditure is notified before the yearend and paid afterwards it is recognised to the extent that the associated expenditure has been incurred.

Income from investments

Interest is accounted for when receivable.

**PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN, WARE**  
**Registered Charity No. 1131681**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**ACCOUNTING POLICIES - continued**

**Expenditure**

General Expenses are included on an accruals basis inclusive of VAT which is not recoverable. Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the Parochial Church Council.

Activities directly relating to the work of the Church

The 'Parish Share' is accounted for when payable. Any amount unpaid as at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

**Support Costs**

Support activities provide the governance infrastructure which allows the PCC to operate and to generate the information required for public accountability.

**Fixed Assets**

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by a 10(2) of the Charities Act 2011.

Moveable church furnishings held by the Churchwardens on special trust for the Parochial Church Council, and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2001 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life (initially over 4 years) on a straight-line basis.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items of equipment with a purchase price of £2,000 or less are written off when the asset is acquired.

**Current Assets**

Amounts owing to the Parochial Church Council as at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short-term deposits include cash held on deposit with the bank, CBF Church of England Funds or with Building Societies.

**Gains and Losses on Investments**

Realised gains and losses are recognised when the investments are sold. Unrealised gains and losses are accounted for on revaluation of investments at 31st December.

**Post Balance Sheet Events**

The Coronavirus (COVID-19) has made an impact on businesses. As a result some operations have been restricted. The Trustees are continuing to monitor, assess and act to the current changing environment.

PAROCHIAL CHURCH COUNCIL OF S. MARY THE VIRGIN, WARE

Notes to the Financial Statements  
For the year ended 31 December 2021

1 ACCOUNTING POLICIES

2 INCOME

	Unrestricted Funds Total	Restricted Funds						Restricted Funds Total	Endowment Funds Total	TOTAL FUNDS	
										2021	2020
	PCC General	PCC Restricted	Child Church	Choir/M usic	Flower Fund	Organ Fund	Restoration				
	£	£	£	£	£	£	£	£	£	£	£
2a Donations and Legacies											
Planned Giving Scheme	41,085				0		0	-	-	41,085	41,078
Gift Aid/Tax recoverable on PGS	9,596							-	-	9,596	9,176
Other Planned Giving	14,490	120						120	-	14,610	9,835
Other Gift Aid	2,400							-	-	2,400	-
Collections at Services	5,040							-	-	5,040	9,636
Grants - PCLC to PCC	3,300							-	-	3,300	18,000
- English Heritage								-	-	-	-
Donations/Appeals								-	-	-	-
Charities	1307							-	-	1,307	738
From PCC	-			150	140			290	-	290	-
Other Donations	7,590			1	730			731	-	8,321	4,153
	<b>84808</b>	<b>120</b>	<b>-</b>	<b>151</b>	<b>870</b>	<b>-</b>	<b>-</b>	<b>1141</b>	<b>-</b>	<b>85,949</b>	<b>92,616</b>
2b Trading Activities											
Hall Lettings	949	-	-	-	-	-	-	-	-	949	1,176
All events fundraising	10,538	-	-	-	-	-	-	-	-	10,538	6,463
	<b>11,488</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,488</b>	<b>7,639</b>
2c Investment Income											
Dividends											
- Gisby Bequest		-						-	224	224	216
- Light & Air		-						-	-	-	11
- Duval Bequest		3						3	-	3	18
- Murvell Evans								-	-	-	21
CBF bank Interest	356	4	-	-	0	-	-	4	-	359	233
	<b>356</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>224</b>	<b>586</b>	<b>500</b>
2d Income from Church Activities											
Bible Notes	173					-	-	-	-	173	169
Parish Newsletter	545					-	-	-	-	545	315
PCC & DBF Fees	46			-	-	-	-	-	-	46	15
Pantomime & Cathedral Visits	-			-		-	-	-	-	-	-
Wedding/Funeral Fees	12,995							-	-	12,995	200
Miscellaneous	12,204	-	-	-	-	-	-	-	-	12,204	5,800
	<b>25,962</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,962</b>	<b>6,499</b>
<b>TOTAL INCOME</b>	<b>121,307</b>	<b>1,307</b>	<b>-</b>	<b>151</b>	<b>870</b>	<b>-</b>	<b>-</b>	<b>1148</b>	<b>224</b>	<b>123986</b>	<b>107,254</b>

PAROCHIAL CHURCH COUNCIL OF S. MARY THE VIRGIN, WARE

Notes to the Financial Statements  
For the year ended 31 December 2021

3 EXPENDITURE

		Unrestricted Funds	Restricted Funds					Restricted Funds	Endowment Funds	TOTAL FUNDS		
		Total						Total	Total	2021	2020	
		PCC General	PCC Restricted	Child Church	Choir/Music	Flower Fund	Organ Fund	Restoration				
		£	£	£	£	£	£	£	£	£	£	
3a	Other										-	
	Cost incurred applying for grants	-	-	-	-	-	-	-	-	-	-	
	Stewardship & gift aid envelopes	-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	
3b	Raising Funds											
	Expenses Fetes, Bazaars etc.	-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	
3c	Church Activities	-										
	Charitable Giving - Bishop's harvest appeal	1,054								1054	4,856	
	- Charities	-							-	-	2,764	
	- Stewardship Activities	-							-	-	-	
	Ministry - Parish Share	65,631							-	65,631	60,170	
	Clergy Expenses	746	-	-	-	-	-	-	-	746	398	
	Church Running Expenses (Ins/Gas/Elec)	15,112	-	-	-	-	-	-	-	15,112	16,860	
	Weddings and Funerals	2,407							-	2,407	5,461	
	Church Repairs & maintenance equip	3,411	-	-	-	-	-	-	-	3,411	5,285	
	Redecoration of North Transcept		-	-	-	-	-	-	-	-	-	
	Projects	11,407	-	-	-	-	-	-	-	11,407	1,084	
	Upkeep of Services (Altar Req/Books/Prayer cards)		-						-	-	-	
	- Choir & Robes/Music/Flowers/Candles..	2,461	-						-	2,461	2,158	
	Church Newsletter	-	-						-	-	-	
	Training & education	-	-						-	-	-	
	Childrens Church	-	-	-					-	-	104	
	Hall Running Costs	-	-						-	-	-	
	Miscellaneous	3038	-	-	100	883		-	983	4021	6,506	
	Salaries/Honoraria	4,300	-						-	4,300	2,430	
	- Organists	853	-						-	853	1,079	
	- Cleaner	560	-	-	-	-	-	-	-	560	400	
	- Verger	3,300							-	3,300	3,120	
	- Administrator								-			
		114,280		-	100	883	-	-	983	-	115262	112,675
3d	Support Costs											
	Bank Charges	-	96	-	-	-	-	-	96	-	96	-
	Data Protection	-	-	-	-	-	-	-	-	-	-	
	DBS Checks	-	-	-	-	-	-	-	-	-	-	
	Stationery/website maintenance	1,431	-	-	-	-	-	-	-	-	1,431	1,079
	Petty cash	-		-	-	-	-	-	-	-	-	
	Governance Costs											
	Independent Examination + VAT	2985	-	-	-	-	-	-	-	-	2985	3,247
		4,416	96	-	-	-	-	-	-	-	4512	4,326
TOTAL EXPENDITURE		118,696	96	-	100	883	-	-	1079	-	119774	117,001

**PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN, WARE**

**Notes to the Financial Statements (continued)**

**For the year ended 31 December 2021**

		2021	2020
		£	£
<b>4 STAFF COSTS</b>			
Salaries	Organist/Choirmaster & Assistant	4,300	2,430
	Verger	560	400
		<b>4,860</b>	<b>2,830</b>

The Parish Administrator is paid by the Parish Clerks Land Charity  
There are no wages paid to key management or members of the PCC.

		2021	2020
		£	£
<b>5 CHURCH RESTORATION WORK</b>			
Redecoration of North Transept		-	-
Projects		11,407	1,084
Total		<b>11,407</b>	<b>1,084</b>

**6 FIXED ASSETS FOR USE BY THE PCC**

Investments	At Valuation	2021	Additions	Disposals	Movement	2020
		£				£
1) The Gibsy Bequest (Endowment)	Income for the purchase of Communion Vessels 377 Shares in the CBF Investment fund	8,829	-	-	1,121	7,708
2) The Duval Bequest (Endowment)	Income for Church Fabric Repairs In CBF Deposit Account	3,235	-	-	0	3,235
3) The Light & Air Fund (Endowment)	Income unrestricted In CBF Deposit Account	2,000	-	-	0	2,000
		0	-	-	-	

**Total Value of Investments at 31 December 2021**

14,064	0	0	1,121	12,943
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5) The Candle Fund (Endowment)	Income to offset cost of candles	2,112	-	-	-	2,112
6) Murrell Evans charity	Income for the poor of the parish	4,665				4,263
<b>Total Value of Endowment Funds at 31 December 2021</b>		<b>6,777</b>	<b>0</b>	<b>0</b>		<b>6,375</b>

Realised gains and losses are recognised when the investments are sold. Unrealised gains and losses are accounted for on revaluation of investments at 31 December

		2021	2020
		£	£
<b>7 DEBTORS</b>			
Tax Recoverable		-	-
Administrator salary/independent exam (PCLC)		-	-
Vicarage costs owed by SADB		-	-
		<b>-</b>	<b>-</b>

		2021	2020
		£	£
<b>8 CREDITORS DUE WITHIN ONE YEAR</b>			
Independent examination fees		2,985	2,985
wedding deposits		0	0
Charity donation - Zimbabwe		253	636
Charity Donation - Bishops Harvest		-	-
SADB wedding fees		6,252	2,407
		<b>9,490</b>	<b>6,028</b>

**9 CONNECTED CHARITY**

The Parish Clerks Land Charity is a connected charity. It meets the cost of performing services previously undertaken by the parish clerk and assisting with music and administration expenses. At the discretion of the trustees any unutilised amounts are available for ecclesiastical purposes in the parish of Ware. The charity can be contacted via the Parish Office.

**10 TRANSFERS BETWEEN FUNDS**

The Amounts transferred between PCC and Restoration fund are budgeted amounts.

**PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN, WARE**

**Notes to the Financial Statements (continued)**

**For the year ended 31 December 2021**

		2021	2020
		£	£
<b>11 RELATED PARTY TRANSACTIONS</b>			
Trustee donations received without conditions		-	-
Expenses paid to Rev Y Pentelow		-	-
Expenses paid to other (retired)clergy		-	398
Expenses paid to Clergy		746	

**PAROCHIAL CHURCH COUNCIL OF ST. MARY THE VIRGIN, WARE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

For the year ended 31 December 2020

		Unrestricted Funds Total	Restricted Funds						Restricted Funds Total	Endowment Funds Total	TOTAL FUNDS 2020	2019
		PCC General	PCC Restricted	Child Church	Choir/ Music	Flower Fund	Organ Fund	Restoration				
	Note	£	£	£	£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS</b>												
Donations and Legacies	2a	91,540	738	2	127	201	8	-	1,076	-	92,616	88,654
Trading Activities	2b	7,639	-	-	-	-	-	-	-	-	7,639	14,377
Income From Investments	2c	0	-	-	1	1	-	-	2	498	500	916
Income from Church Activities	2d	6,499	-	-	-	-	-	-	-	-	6,499	29,602
<b>TOTAL INCOME</b>		<b>105,678</b>	<b>738</b>	<b>2</b>	<b>128</b>	<b>202</b>	<b>8</b>	<b>-</b>	<b>1,078</b>	<b>498</b>	<b>107,254</b>	<b>133,549</b>
<b>EXPENDITURE</b>												
Other	3a	-	-	-	-	-	-	-	-	-	-	-
Raising Funds	3b	-	-	-	-	-	-	-	-	-	-	-
Church Activities	3c/d	109,158	3,305	-	128	292	-	4,118	7,843	-	117,001	134,136
<b>TOTAL EXPENDITURE</b>		<b>109,158</b>	<b>3,305</b>	<b>-</b>	<b>128</b>	<b>292</b>	<b>-</b>	<b>4,118</b>	<b>7,843</b>	<b>-</b>	<b>117,001</b>	<b>134,136</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS BEFORE GAINS AND LOSSES ON INVESTMENTS</b>		<b>(3,480)</b>	<b>(2,567)</b>	<b>2</b>	<b>(0)</b>	<b>(89)</b>	<b>8</b>	<b>(4,118)</b>	<b>(6,765)</b>	<b>498</b>	<b>(9,746)</b>	<b>(587)</b>
<b>TRANSFER BETWEEN FUNDS</b>	10	-	-	-	-	-	-	-	-	-	-	-
<b>GAINS &amp; LOSSES IN INVESTMENTS</b>	6	-	-	-	-	-	-	-	-	0	0	975
<b>NET MOVEMENT IN FUNDS</b>		<b>(3,480)</b>	<b>(2,567)</b>	<b>2</b>	<b>(0)</b>	<b>(89)</b>	<b>8</b>	<b>(4,118)</b>	<b>(6,765)</b>	<b>498</b>	<b>(9,746)</b>	<b>(1,562)</b>
Reconciliation of funds												
Balance Brought Forward 1st January		230	5,953	341	290	839	1,989	4,251	13,663	12,445	26,338	27,900
<b>Balance Carried Forward 31st December</b>		<b>-3,250</b>	<b>3,386</b>	<b>343</b>	<b>290</b>	<b>750</b>	<b>1,997</b>	<b>133</b>	<b>6,898</b>	<b>12,943</b>	<b>16,592</b>	<b>26,338</b>

All St. Mary normal activities are continuing.

The notes numbered 1 to 11 form part of these financial statements.