

**Charity number: 1132082**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH  
OF ST. MARGARET'S WARNHAM**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 December 2021**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MARGARET'S  
WARNHAM**

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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MARGARET'S  
WARNHAM**

**Reference and administrative details of the Charity, its Trustees and advisers  
for the year ended 31 December 2021**

<b>Trustees</b>	Revd Jules A Barnes, Chair (resigned 21 March 2021) Steve Lambie, Warden Richard Smillie, Warden Liz Jones, Treasurer Jonathan Lucas, Patron, now Chair Ros Parker, Secretary Brian Jones (resigned 31 March 2021) Elaine Lambie Karen Parnell Stephen Parker Geoffrey Ward (resigned 31 March 2021) Alex Edgal Gareth Higgs Lucy Davenport Julia Smith Penny Hayles (resigned 31 March 2021) Martin Rogers Pamela Woolterton Margaret Oram David Johnstone (appointed 25 April 2021) Hilary Farquhar (appointed 25 April 2021) Revd Rebecca Tuck (appointed 23 September 2021)
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<b>Charity registered number</b>	1132082
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<b>Principal office</b>	The Garden House Church Street Warnham Horsham RH12 3QP
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<b>Accountants</b>	Kreston Reeves LLP Chartered Accountants A2 Yeoman Gate Yeoman Way Worthing West Sussex BN13 3QZ
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# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MARGARET'S WARNHAM**

## **Trustees' report for the year ended 31 December 2021**

### **Our aims and purposes as a charity**

St. Margaret's PCC exists to promote the Gospel of our Lord Jesus Christ within the ecclesiastical parish of Warnham and according to the doctrines and practices of the Church of England. The PCC operates as a registered charity, and is aware of the Charity Commission guidance on public benefit in setting its objectives and activities. The PCC has the responsibility of cooperating with the Priest in Charge, Revd Jules A. Barnes, who has the 'cure of souls' for all who are resident in the parish, in promoting the whole mission of the Church: pastoral, evangelical and social.

The main objectives of the PCC are:

- To promote the Gospel of our Lord Jesus Christ
- To develop discipleship and spirituality within the parish
- To promote the mission of the church to improve lives in our worshipping and wider communities
- To ensure that we do all we can to make our activities safe
- To provide a financially sustainable future for Warnham church
- To develop and utilise links with organisations inside and outside the parish for the public good
- To provide, as possible, practical and pastoral support and care
- To maintain and maximise use and enjoyment of the church buildings and grounds

The beginning of 2021 was, once again, in lockdown due to the rising cases of Covid-19 in the area. Despite restrictions, 2021 has seen the continuation of our core activities of worship, welcoming and being good neighbours. Our activities continued to be re-shaped in response to the restrictions imposed by government. We acknowledge the continuing challenge the pandemic has presented, both practically and pastorally. In February, the Revd. Jules Barnes resigned and took up a post in Germany thus presenting the additional challenge of being in vacancy. Blessed with a relatively short interregnum, the Revd. Rebecca Tuck was inducted as Vicar on 23rd September.

The PCC of Warnham has continued to operate with due regard to the 2017 House of Bishops' guidance on safeguarding children and vulnerable adults. Safety too, has taken on the additional element of risk assessment around all our activities in relation to the transmission of the Corona virus. We highlight the unstinting service of Deryn Foote, our health and safety officer, in keeping abreast of all the regulations of Covid guidance, and in carrying out risk assessments; and to Sarah Foote, our Safeguarding Officer. Thank you from us all.

### **What we aimed to do to achieve our charitable objectives**

During 2021 we continued to work towards the following general objectives.

- The provision of regular weekly and festival services, and the 'occasional offices'
- Study groups to develop the depth of discipleship
- Supporting and funding children and families' work within the parish
- Outreach through social/fundraising/musical events for the wider community
- Making our full parish share contribution in support of the wider diocesan mission
- Provision of pastoral care and assistance for people living in the parish

### **What we achieved and how we affected beneficiaries' lives**

#### ***Participation in public worship***

St. Margaret's continues to offer a range of worship, both in terms of liturgy and style, with we hope, something for almost everyone. The year started with in-person services being suspended due to the rise in Covid infection rates. Services continued, however, to be live-streamed. Pre-booking for in-person services was reinstated in February. The number was limited to 30/40 but fortunately no one was turned away. During the interregnum, a service Planning Group was formed consisting of the Churchwardens, Director of Music, Sacristan, Administrator, the PCC Secretary, Jo Browse and Margaret Oram. Meeting monthly, they planned all aspects of the worship provision. Each Sunday there was a Eucharistic service presided over by visiting clergy. On Easter Sunday there were two Parish Communion services. We are enormously grateful to the clergy who were able to take our services.

During the pandemic, hymn singing was restricted to choir-only but weather permitting, the congregation were able to venture outside into the churchyard to sing the last hymn of the service. It was wonderful to be able to sing again, and was excellent witness to passers-by.

## **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MARGARET'S WARNHAM**

### **Trustees' report (continued) for the year ended 31 December 2021**

Music is so important and often taken as a given at St Margaret's – even in Covid times. Our thanks go to Mark Browse, as Director of Music, and the choir who began socially-distanced singing as soon as was possible. Members of the choir rotated during this period when the maximum number of singers was six. It was a huge blessing that an augmented choir could be brought together for a wonderful service of Nine Lessons and Carols which was well-attended by the local community, with some attending St Margaret's for the first time.

The churchyard also became a focal point during Holy Week and Easter Sunday with an installation on the front lawn of the churchyard. A wooden cross was erected to tell the Easter story. Many sat down in the sunshine on the benches positioned in front of it to ponder Jesus' journey of death and resurrection. The cross stayed up until Pentecost on 23rd May when we had a fire-pit to celebrate the coming of the Holy Spirit.

Similar to last year, in response to the pandemic and uncertainty of being able to hold events inside, we repeated the display of Christmas trees which were decorated and lit by local businesses and groups. This brought considerable joy and cheer to all who passed by St. Margaret's church, on foot or by car during December.

Our live-streamed services continue to be available via YouTube and can be viewed during the week which enables our services to be available to a wider audience if they are unable to attend or watch on Sundays.

Morning Prayer continued throughout the pandemic on Zoom; and in-person whenever the church wasn't in lockdown.

At Christmas, we were able to have an in-person Nine Lessons and Carols service, together with two 'crib' services and midnight mass on Christmas Eve.

Revd. Rebecca has reinstated 8am Holy Communion on two Sundays per month and the monthly Thursday 10.30am service has continued. She has introduced a new Sunday All-Age-Worship morning service once per month; an afternoon service for families once per month; reinstated Sunday Club coordinated by Lucy Davenport, to whom we are grateful for taking on this important role; and formed a new Youth Group for Year 5 upwards on Sunday evenings.

### ***Reaching out, and nurturing our communities***

Throughout the pandemic, a weekly news sheet was, and continues to be, emailed to all who are on the Electoral Roll or who have asked to be in receipt of a copy. This replaced the paper pew sheet which was given out in church at Sunday services, and has proved to be another positive outcome of the pandemic and one which will stay. It also counts in a small way to reducing our use of paper. Those who don't do email, are welcome to have a paper copy.

We welcomed 3 new members to church during 2021 in the sacrament of Baptism. At the year-end 31st December 2021, the members of our Electoral Roll numbered 201 (no change from 2020).

In July, restrictions on numbers attending weddings were lifted. There were 6 weddings in 2021. The number of funerals conducted in church was 18; there were 11 separate interments of ashes; and 3 funerals conducted at a crematorium.

Links to Warnham CEP School have continued with the church community represented on the governing body in our three Foundation Governors, namely, Alex Hill, Rachel Hamer, and Revd. Rebecca. The role of Foundation Governor is a huge commitment, and we are indebted to them for the work that they do. During the interregnum, the head teacher kept in touch via one of the Churchwardens, and latterly with the Revd. Rebecca, in respect of practical and pastoral support for some families. This support continues.

Jo Browse delivered a Lent course (on Zoom) which focused on the film *Chocolat* as a basis for discussion. This was warmly received and appreciated by those who took part. Revd. Rebecca ran an Advent course entitled *Travelling Light* offered on a Thursday morning and evening. This, too, was much appreciated with the morning sessions being most popular.

## **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MARGARET'S WARNHAM**

### **Trustees' report (continued) for the year ended 31 December 2021**

'Reaching out' to the village is certainly something that the wonderful team of bell-ringers do each week. The sound of the bells pealing on Thursday evenings, Sunday mornings, and on other special occasions is, perhaps, something that the village has come to take for granted. However, the community would certainly miss their sound if it didn't exist. Along with everything else, Covid prevented the ringers meeting but as soon as restrictions were relaxed, and four ringers were allowed if socially-distanced, the bells rang out again. Our gratitude goes to Gareth Higgs, Tower Captain, and all the bellringers for their unstinting commitment and service.

'Warnham Bambies', our parent/carer and toddler group meet every week during term time. Led by Tara Tew, we are indebted to her for this important outreach.

Similarly, 'Friday Forum', is a valuable opportunity for the older and wiser members of our community to come together; and we are extremely grateful to Ann Whitton and Mandy Tanswell for organising this.

The 'Theme Green' project continues. A survey of wild flowers was undertaken by David Bridges, and a plan to re-wild a small area of the churchyard determined.

A 'mini-bazaar' took place in the form of a plant sale in a trailer outside the Warnham Village Stores and ran for a few weeks. Thanks go to Caroline Lucas, James and Shirley Coggins, Gareth and Audrey Higgs for their hard work in supplying and looking after the plants, and removing the trolley every evening to keep it safe until the next morning. Thanks also go to everyone who raised and donated plants. Not only did the community appreciate the opportunity to buy plants for their garden but very welcome funds of £1,156 were raised for St. Margaret's.

In June we held a very successful Open Gardens Weekend. Audrey Higgs and Brigitte Ziegler were the key organisers and did a marvellous job of making this happen. The event was hugely welcomed as it was one of the first events in the area after lockdown restrictions were eased, and offered people something exciting to do, particularly outside. The weather was in our favour, and everyone who attended the gardens was able to round the afternoon off with a cup of tea and a delicious slice of homemade cake. The wonderful sum of £3,200 was raised for St Margaret's.

The annual Warnham Bazaar which, pre-Covid, took place in the village hall was rebranded as 'Christmas in the Churchyard'. This comprised the switching on of the Christmas trees' lights, mulled wine, hot chocolate, BBQ, and various stalls under gazebos plus stalls inside the church. Not only did this event become a focal-point for the village with hundreds of people attending but also raised just under £2,500. Many people worked hard to make this event happen and huge thanks go to them all, including Elaine Lambie for its initiation and organisation.

The Warnham Warbler magazine is, and has been, a huge part of church and village life and is an important way of communicating news and events around the parish. Simon Machin took over as its Editor and did a sterling job each month. Unfortunately, due to other commitments, he had to relinquish the role. We are grateful to him for all his hard work in 2021. The search for a new editor has, therefore, begun. In the meantime, we are indebted to Sue Overton for her determination in keeping this important outreach going by standing-in as a caretaker Editor.

St Margaret's presence is widely advertised on various social media sites, namely, Facebook, Twitter, and YouTube. The website is kept up-to-date. We are grateful to Jo Browse for her expertise in managing all of this.

### ***Provision of the church buildings and churchyard for people to enjoy***

The church continues to be appreciated by our parishioners and many others, as spaces where life events are celebrated with joy and thanksgiving. Also, where solace and hope are present when needed. Whenever possible, in between the various lockdowns of 2021, the church was open for private prayer.

Throughout this period, Pam Woolterton has provided beautiful flower displays particularly at Eastertime and Harvest, for which we are very grateful.

## **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MARGARET'S WARNHAM**

### **Trustees' report (continued) for the year ended 31 December 2021**

General maintenance work has been carried out on the church to ensure that it is kept in good condition. There was some repair work made to the metal roof of the church porch.

Churchyard work parties continued in order to keep the grounds in good order. In addition, a new team led by Ann Lloyd and Audrey Higgs, started meeting to work on the churchyard on the first Monday of the month. There is also the regular mowing rota, drawing in many from the wider village, who take great pride and pleasure in contributing to this offering.

The Parish Room, whilst closed for part of the year, re-opened as a venue for local groups. And is a popular choice, especially as it now has free WiFi. Thanks go to Carole Wickersham for managing its bookings; and to Rachel Hamer for organising its cleaning rota.

To ensure that the church is kept clean and tidy, a one-hour 'exercise session' started in July and subsequently takes place monthly. All are welcome to join in. This is very popular with everyone enjoying the camaraderie and proving the adage that more hands make light work!

#### ***Provision of pastoral care for people living in the parish***

Our pastoral team keep in contact with a number of the lonely or isolated, (and where possible, make personal visits too).

Many of our regular groups were unable to meet in their usual fashion during the first and latter part of 2021. Coffee after church services was also affected by social-distancing measures having to be adhered to but happily took place when it could.

The news that Orchard Lodge (a residential home for people who are mentally and physically challenged) was to close was met with immense sadness. A team from St Margaret's, led by Rachel and John Hamer, and Roy and Eileen Boyd have supported Orchard Lodge with monthly services of worship, for many years. We were able to have one last in-person service with them before its doors shut. This was an emotional service for all involved as close relationships had been formed both with residents and staff. Each resident was given a card letting them know that wherever they move to, they will be forever in our thoughts and prayers.

#### ***Provision of tangible support to the poor and needy***

As a church, we have continued to be proactive in communicating with our school, district council, and local Mary Wharrie charity. This has enabled us to provide practical support in terms of grants and food for several families in Warnham and often at short notice.

We also regularly contribute items to food banks locally, and were pleased to make two major collections for larger local charities this year: sending our Harvest Festival gifts to Crawley Open House; and a collection of toys for Family Support Work (the Sussex charity for families) at Christmas.

As a PCC, we made the decision once again, to make disbursements (from our 2020 income) to support other charitable organisations, as part of our contribution to the wider common good; especially those who are engaged in mission, or work for justice and equality. It was agreed that for 2021, disbursements are suspended pending a review of the policy.

### **Financial Review**

#### ***Incoming and outgoing resources***

During 2021 we continued to address the ongoing challenge of our operating costs not being met by our income. This has been exacerbated by lockdowns and reduced numbers attending church services particularly those with underlying health conditions. Despite restrictions imposed by the pandemic, an incredible £6,856 was raised through fund-raising events (Mini-Bazaar, Open Gardens, Christmas in the Churchyard.) Enormous thanks go to all those who supported these events. However, the year still ended in a deficit position of £3,775.

## **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MARGARET'S WARNHAM**

### **Trustees' report (continued) for the year ended 31 December 2021**

Planned giving income increased by £4,067 during 2021. Our total voluntary income, including tax recovered, but excluding legacies decreased by £12,513. The total receipts on general unrestricted funds received were £103,025 and are detailed in the Financial Report.

In December, the installation of WiFi into the church (and Parish Room) has enabled a 'Sum-Up' electronic card reader to be set-up. Hopefully, during 2022 we will see an increased use in this form of giving particularly as so few people, these days, carry cash. Enormous thanks go to Richard Smillie for managing this project.

### ***Sharing the ministry costs of the Diocese of Chichester***

By far the largest expenditure of the PCC was the sum of £72,090 paid to the diocese of Chichester, as our Parish Share contribution. We paid this in full, as a means of sharing in the central costs and missional objectives of the diocese. This amount covers the central housing, stipend and pension costs of the clergy, also a substantial standard sum for diocesan central costs, clergy training and a contribution to national church funds. This year the contribution from St Margaret's increased by 4% on the previous year.

### ***Staff costs***

The PCC continues to pay for a part time office administrator. This amount is included in the annual accounts.

### ***The New Vicarage***

The Vicar lives in The Vicarage, Caryll Place, Warnham, in a house purchased and owned by the Diocese of Chichester. Under schedule 2 of the Licence agreement however, the PCC is responsible for the Council Tax, Water Rates and some other minor charges.

### ***Trustee payments and expenses***

The PCC supported the clergy by paying a total of £1,131 in Council Tax plus other expenses towards telephone, office supplies and broadband amounting to £239.

### ***Why we hold some money in reserve***

It is PCC policy to maintain a balance on the General Unrestricted Funds which equate to at least six months' worth of unrestricted payments as a contingency against unforeseen situations.  
At 31 December 2021 the balance was £66,559 which still satisfies compliance with this policy.

### ***Structure, governance and management of the charity***

The Parish of St. Margaret's Warnham is part of the Diocese of Chichester within the Church of England. The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. PCC members are Trustees of the charity. Its governing document is the Parochial Church Councils (Powers) Measure 1956. St Margaret's Warnham is registered charity no. 1132082.

Potential Trustees are identified from within the church community on a number of criteria; these may include being able to commit for a period of three years, an enthusiasm to have a say in the running of the PCC and church, a keenness to think of new ways of doing things, a personality that is open to different points of view and discussion to find the best way forward, tolerance of difference, awareness of need within the community. The procedural appointment of Trustees is a nomination with a seconder and in the event of more candidates than vacancies, an election at the Annual Parochial Church Meeting would be held.

Approved by order of the members of the board of Trustees and signed on their behalf by:

**Jonathan Lucas**  
Chair  
Date:



## **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MARGARET'S WARNHAM**

### **Statement of Trustees' responsibilities for the year ended 31 December 2021**

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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 the . 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.

Approved by order of the members of the board of Trustees and signed on its behalf by:

**Jonathan Lucas**  
Chair

Date:

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MARGARET'S  
WARNHAM**

**Independent examiner's report  
for the year ended 31 December 2021**

**Independent examiner's report to the Trustees of THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST. MARGARET'S WARNHAM ('the Charity')**

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

**Responsibilities and basis of report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

I have completed my examination. I confirm that no 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 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My 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 the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

James Peach, FCA

Kreston Reeves LLP  
Chartered Accountants  
Worthing

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MARGARET'S  
WARNHAM**

**Statement of financial activities  
for the year ended 31 December 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income and endowments from:</b>						
Donations and legacies	2	75,705	-	-	75,705	88,118
Charitable activities	3	19,971	-	-	19,971	17,797
Other trading activities	4	7,089	-	-	7,089	7,197
Investments	5	260	16	-	276	406
<b>Total income and endowments</b>		<b>103,025</b>	<b>16</b>	<b>-</b>	<b>103,041</b>	<b>113,518</b>
<b>Expenditure on:</b>						
Charitable activities	6	106,342	474	-	106,816	104,714
<b>Total expenditure</b>		<b>106,342</b>	<b>474</b>	<b>-</b>	<b>106,816</b>	<b>104,714</b>
<b>Net movement in funds</b>		<b>(3,317)</b>	<b>(458)</b>	<b>-</b>	<b>(3,775)</b>	<b>8,804</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		74,899	7,475	3,000	85,374	76,570
Net movement in funds		(3,317)	(458)	-	(3,775)	8,804
<b>Total funds carried forward</b>		<b>71,582</b>	<b>7,017</b>	<b>3,000</b>	<b>81,599</b>	<b>85,374</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 21 form part of these financial statements.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MARGARET'S  
WARNHAM**

**Balance sheet  
as at 31 December 2021**

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	9	1,933	3,994
Cash at bank and in hand		88,906	90,804
		<u>90,839</u>	<u>94,798</u>
Creditors: amounts falling due within one year	10	(9,240)	(9,424)
<b>Net current assets</b>		<u>81,599</u>	<u>85,374</u>
<b>Total net assets</b>		<u>81,599</u>	<u>85,374</u>
<b>Charity funds</b>			
Endowment funds	11	3,000	3,000
Restricted funds	11	7,017	7,475
Unrestricted funds	11	71,582	74,899
<b>Total funds</b>		<u>81,599</u>	<u>85,374</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....  
**Jonathan Lucas**  
Chair  
Date:

.....  
**Liz Jones**  
Treasurer

The notes on pages 11 to 21 form part of these financial statements.

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MARGARET'S WARNHAM**

## **Notes to the financial statements for the year ended 31 December 2021**

### **1. Accounting policies**

#### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MARGARET'S WARNHAM meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### **1.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

#### **1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

#### **1.4 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **1.5 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MARGARET'S  
WARNHAM**

**Notes to the financial statements  
for the year ended 31 December 2021**

**1. Accounting policies (continued)**

**1.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**1.7 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**Notes to the financial statements  
for the year ended 31 December 2021**

**2. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
<b>Donations and legacies</b>			
Planned giving	56,218	-	<b>56,218</b>
Collections at all services	3,009	-	<b>3,009</b>
Sundry donations and appeals	2,419	-	<b>2,419</b>
Income tax recoverable	13,959	-	<b>13,959</b>
Legacies	100	-	<b>100</b>
<b>Total 2021</b>	<b>75,705</b>	<b>-</b>	<b>75,705</b>
	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
<b>Donations and legacies</b>			
Planned giving	52,151	-	52,151
Collections at all services	2,642	-	2,642
Sundry donations and appeals	18,318	240	18,558
Income tax recoverable	14,767	-	14,767
Legacies	-	-	-
<b>Total 2020</b>	<b>87,878</b>	<b>240</b>	<b>88,118</b>

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**3. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Church hall lettings	225	<b>225</b>
Fees from weddings etc	14,822	<b>14,822</b>
Parish magazine	4,924	<b>4,924</b>
<b>Total 2021</b>	<b>19,971</b>	<b>19,971</b>
	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Church hall lettings	747	747
Fees from weddings etc	9,082	9,082
Parish magazine	7,968	7,968
<b>Total 2020</b>	<b>17,797</b>	<b>17,797</b>

**4. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Fund-raising events	7,022	<b>7,022</b>
Bookstall	67	<b>67</b>
	<b>7,089</b>	<b>7,089</b>
	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Fund-raising events	7,189	7,189
Bookstall	8	8
	<b>7,197</b>	<b>7,197</b>



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**5. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Bank interest	260	16	<b>276</b>

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Bank interest	365	41	<b>406</b>

**6. Analysis of expenditure by activities**

	<b>Fundraising costs 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Expenditure on raising funds	699	-	<b>699</b>
Expenditure on charitable giving	-	106,117	<b>106,117</b>
	<b>699</b>	<b>106,117</b>	<b>106,816</b>

	<b>Fundraising costs 2020 £</b>	<b>Support costs 2020 £</b>	<b>Total funds 2020 £</b>
Expenditure on raising funds	20	-	20
Expenditure on charitable giving	-	104,694	104,694
	<b>20</b>	<b>104,694</b>	<b>104,714</b>

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**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Charitable giving 2021 £</b>	<b>Total funds 2021 £</b>
Missionary and charitable giving	484	<b>484</b>
Ministry costs	77,327	<b>77,327</b>
Church running expenses	9,488	<b>9,488</b>
Upkeep of services	10,637	<b>10,637</b>
Parish magazine	5,401	<b>5,401</b>
Church hall running costs	1,154	<b>1,154</b>
Independent examiners fees	1,626	<b>1,626</b>
<b>Total 2021</b>	<b>106,117</b>	<b>106,117</b>

During 2021, £474 upkeep of services expenditure (2020: £2,056 boiler expenses) was from restricted funds. All other support costs were from unrestricted funds

	<b>Charitable giving 2020 £</b>	<b>Total funds 2020 £</b>
Missionary and charitable giving	5,023	5,023
Ministry costs	76,234	76,234
Church running expenses	6,560	6,560
Upkeep of services	10,562	10,562
Messy church expenses	175	175
Parish magazine	5,132	5,132
Church hall running costs	1,460	1,460
Independent examiners fees	1,560	1,560
Debt write off	(4,068)	(4,068)
Boiler expenses	2,056	2,056
<b>Total 2020</b>	<b>104,694</b>	<b>104,694</b>

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**7. Independent examiner's remuneration**

	<b>2021</b>	2020
	<b>£</b>	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>1,350</b>	1,290

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

**9. Debtors**

	<b>2021</b>	2020
	<b>£</b>	£
<b>Due within one year</b>		
Other debtors	<b>1,785</b>	2,844
Prepayments and accrued income	<b>148</b>	1,150
	<b>1,933</b>	3,994

**10. Creditors: Amounts falling due within one year**

	<b>2021</b>	2020
	<b>£</b>	£
Accruals and deferred income	<b>9,240</b>	9,424

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**Notes to the financial statements  
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**11. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Designated Fund	1,755	-	(484)	3,752	5,023
<b>General funds</b>					
General Fund	73,144	103,025	(105,858)	(3,752)	66,559
<b>Total Unrestricted funds</b>	<b>74,899</b>	<b>103,025</b>	<b>(106,342)</b>	<b>-</b>	<b>71,582</b>
<b>Endowment funds</b>					
Joan Barton endowment fund	3,000	-	-	-	3,000
<b>Restricted funds</b>					
Youth Work Fund	627	-	-	-	627
Flower Fund	1,726	-	(474)	-	1,252
Joan Barton Restricted Fund	534	16	-	-	550
Jean Swiss Crocus Cross Fund	323	-	-	-	323
Mick Hodgson Refurbishment Fund	1,667	-	-	-	1,667
C Loveless Mission Fund	2,598	-	-	-	2,598
	7,475	16	(474)	-	7,017
<b>Total of funds</b>	<b>85,374</b>	<b>103,041</b>	<b>(106,816)</b>	<b>-</b>	<b>81,599</b>

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**Notes to the financial statements  
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**11. Statement of funds (continued)**

**Designated fund**

In previous years the PCC set aside 10% of its income from certain sources in that year for missionary and charitable giving in subsequent years. The balance of the designated fund represents amounts set aside that have not been distributed by the end of the year.

**Endowment fund**

**Joan Barton endowment fund**

The endowment was bequeathed by Joan Barton. The income is to be used in keeping the graves and gravestones or her and her family in good order and repair. Any surplus of income after maintenance of the said graves and gravestones is to be used for keeping the grave yard in good order and repair.

**Restricted funds**

**Youth Work Fund**

This fund is money raised or donated to help with the Church youth organisations in any way.

**Flower Fund**

This is money donated to cover Church flowers when the cost is not provided by other means.

**Messy Church**

Messy church is a monthly act of worship for adults and children based around shared refreshments and craft activities. This fund represents donations and other income received specifically to support Messy Church. Costs in excess of the sums received have been met out of the General Fund.

**Joan Barton Restricted fund**

The endowment was bequeathed by Joan Barton. The income is to be used in keeping the graves and gravestones or her and her family in good order and repair. Any surplus of income after maintenance of the said graves and gravestones is to be used for keeping the grave yard in good order and repair.

**Jean Swiss Crocus Cross Fund**

The fund is a bequest from the late Mrs Jean Swiss. The money is to be used for the maintenance of the Crocus Cross.

**Mick Hodgson Fabric Fund**

This fund is a bequest from the late Mr Mick Hodgson. The money is to be used for the refurbishment of the fabric of the church.

**C Loveless Mission Fund**

This was a bequest from Rev. Christopher Loveless to be used to advance the mission and ministry of St. Margaret's.

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**Notes to the financial statements  
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**11. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Designated Fund	6,778	-	(5,023)	-	1,755
<b>General funds</b>					
General Fund	56,968	113,237	(97,635)	574	73,144
<b>Total Unrestricted funds</b>	63,746	113,237	(102,658)	574	74,899
<b>Endowment funds</b>					
Joan Barton endowment fund	3,000	-	-	-	3,000
<b>Restricted funds</b>					
Youth Work Fund	627	-	-	-	627
Flower Fund	1,726	-	-	-	1,726
Messy Church	39	-	-	(39)	-
Joan Barton Restricted Fund	493	41	-	-	534
Jean Swiss Crocus Cross Fund	323	-	-	-	323
Mick Hodgson Refurbishment Fund	1,667	-	-	-	1,667
C Loveless Mission Fund	2,598	-	-	-	2,598
New Boiler Fund	2,351	240	(2,056)	(535)	-
	9,824	281	(2,056)	(574)	7,475
<b>Total of funds</b>	76,570	113,518	(104,714)	-	85,374

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**Notes to the financial statements  
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**12. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £
Current assets	80,539	7,300	3,000	<b>90,839</b>
Creditors due within one year	(8,957)	(283)	-	<b>(9,240)</b>
<b>Total</b>	<b>71,582</b>	<b>7,017</b>	<b>3,000</b>	<b>81,599</b>

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £
Current assets	84,323	7,475	3,000	94,798
Creditors due within one year	(9,424)	-	-	(9,424)
<b>Total</b>	<b>74,899</b>	<b>7,475</b>	<b>3,000</b>	<b>85,374</b>

**13. Related party transactions**

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2021.