

# **Parochial Church Council of the parish of St Peter & St Paul, Blandford Forum**

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

### **Accounting Policies**

The financial statements have been prepared in accordance with the Charities Act, 2011 following procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act, 2011. Under section 144(2) of this Act an audit is not required for this year. However, an independent examination was needed and this was undertaken on Thursday 28 April 2022.

The statements have been prepared also in accordance with Church Accounting Regulations on the accrual basis. They include all transactions, assets and liabilities for which the PCC is responsible by law. They do not include the accounts of any Church groups that owe their affiliation to another body nor those that are informal gatherings of Church members. Any income received which exceeds the requirement for the purpose for which it is raised or donated will be transferred to Church general funds (unrestricted).

The accounts for 2021 show that the total income was	£226,512
and expenditure was	(74,211)

The expenditure was £29,893 less than 2020. The income was £118,223. The income for the year included grants for the Restoration of the Church of £166,200. The costs relating to the restoration during the same period amounted to £19,228.

### **Funds**

#### **Endowment Funds**

These are funds, the capital of which must be maintained. Only income arising from the investment may be used as restricted or unrestricted funds depending on the purpose for which the endowment was established. The only endowment fund in existence is that following the sale of Lesley House and is specified to be used for the Parish Centre. The original endowment sum was £3,100.

#### **Restricted Funds**

These relate to income received for a specific objective. These funds can only be spent on the specific purpose for which they are given. The PCC does not invest separately for each fund. The following are the restricted funds held:

Fabric Fund	for specific church building repairs and improvements	£26,380
Parish Centre	for running and upkeep of the Parish Centre	£6,968
Youth work	for the support of youth work	£416
Organ	for specific works to maintain and repair the Organ	£1,175
Calais	for work to support Blandford Cares	£63

#### **Designated Funds**

These relate to funds earmarked for a designated purpose such as the Parish Centre or Flowers but can also be used as unrestricted funds if required. The following are the designated funds held:

Community Kitchen	£5,130
Youth work	£3,327
Flowers	£509
Tag a Tile	£938
Restore	£179,657
Friends	£4,430
Fabric Fund	£2,564
Parish Centre	(£10,604)
Restricted Projects	£5,516

### **General unrestricted Funds**

This relates to the main fund used by the PCC for ordinary purposes. Unrestricted funds represent the funds of the PCC that are not subject to any special restrictions regarding their use. The fund stood at £16,394 as at 31 December 2021.

### **Income Resources**

Planned giving, collections and donations are recognised and received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Interest entitlements are accounted for as they accrue. All income resources are accounted for gross.

The total unrestricted income amounted to £37,688. During the year a contactless system was introduced to ease those wishing to gift without using cash.

Other regular giving is received through the Website, Bank Direct Debit and the Parish Giving Scheme.

### **Resources Used**

All expenditure is accounted for on an accrual basis and is accounted for gross. The diocesan parish share contribution (Share) is accounted for when paid.

### **Fixed Assets**

Consecrated and benefice property is not included in the accounts in accordance with s96(2)(a) of the Charities Act, 1993.

Moveable church furnishings held by the Rector and Churchwardens on special trusts for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's terrier (inventory) which can be inspected upon request.

### **Related party transactions and council member's remuneration**

No member of the council received any remuneration for their work as trustees.

No member of the PCC or other persons related to the PCC had any personal interest in any transaction or contract entered into by the PCC during the year.

### **Expenditure**

£54,501 (compared to £79,295 in 2020) was spent to provide Christian ministry. The Diocesan Parish Share amounted to £51,739 of which £15,300 was paid in 2021. This means that for 2022

the carried forward unpaid balance amounts to £64,768. This is in addition to the 2022 Parish Share amount of £55,450 meaning the parish owes in total £120,217.

The net result for the year was a net gain of £148,408 but that includes grants for the church restoration.

No employees received emoluments of more than £60,000. The average number of employees during the year was two. The employees worked between 9 and 19 hours per week each.

#### **Parish Centre**

Total income from Lettings	£5,655
Total expenditure	£15,992

This created a loss for the year of £10,337.

#### **Community Kitchen**

Total receipts	£3,353
Total expenditure (passing through church bank)	£1,703

This left the excess of income resources over resources used of £1,649 making the fund as at 31 December 2021 £5,130.

#### **Reserves Policy**

It is the PCC policy to maintain a balance on unrestricted funds which equates to approximately six months unrestricted payments to cover emergency situations that may arise from time to time.

# St Peter and St Paul's Blandford Forum - 1132519

## Balance Sheet detailed

	As at 31/12/2021	As at 31/12/2020
<b>Current assets</b>		
A1501: General Bank current 0087898	4,491.58	21,012.52
A1503: Friends of BFPC 01496635	12,043.82	9,877.73
A1505: General Bank deposit 1395596	190,105.17	21,066.70
A1510: Fabric - Nationwide ex Portman	3,413.02	3,413.02
A1513: CBF Deposit A/C 134001730D	23,084.74	23,072.73
A1514: Parish Centre account 36997768	5,824.54	2,575.19
A1550: Cash in hand	5.28	1.88
Z05: Accounts Receivable	8,330.29	24,535.60
<b>Total Current assets</b>	<b>247,298.44</b>	<b>105,555.37</b>
<b>Liabilities</b>		
6699: Agency collections	(2,981.91)	(2,310.36)
A4100: NI due from employee	—	—
A4200: NI due from church	—	—
A4300: Income Tax due	—	—
A9999: Post Box Account	2,310.36	2,310.36
Z04: Accounts Payable	1,999.26	7,993.10
<b>Total Liabilities</b>	<b>1,327.71</b>	<b>7,993.10</b>
<b>Net Asset surplus (deficit)</b>	<b>245,970.73</b>	<b>97,562.27</b>
<b>Reserves</b>		
Excess / (deficit) to date	148,408.46	4,184.66
Z01: Starting balances	97,562.27	93,377.61
<b>Total Reserves</b>	<b>245,970.73</b>	<b>97,562.27</b>

### Represented by Funds

Unrestricted	16,394.46	17,900.71
Designated	191,470.18	37,662.68
Restricted	35,005.68	38,898.47
Endowment	3,100.41	3,100.41
<b>Total</b>	<b>245,970.73</b>	<b>97,562.27</b>

**St Peter and St Paul's Blandford Forum - 1132519**

**Statement of Financial Activities**

**For the period from 01 January 2021 to 31 December 2021**

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Incoming resources</i>					
Incoming resources from donors	30,833	—	—	30,833	46,551
Other voluntary incoming resources	177,621	—	—	177,621	40,804
Activities in furtherance of the councils objects	15,480	—	—	15,480	20,578
Activities for generating funds	—	—	—	—	226
Income from investments	14	12	—	26	128
Other incoming resources	2,564	—	—	2,564	—
<b>Total income</b>	<b>226,512</b>	<b>12</b>	<b>—</b>	<b>226,524</b>	<b>108,289</b>
<i>Resources used</i>					
Costs of generating funds	2,921	—	—	2,921	2,046
Grants	140	—	—	140	140
Activities relating to the work of the Church	50,596	3,904	—	54,501	79,295
Support costs	12,660	—	—	12,660	16,055
Church management and administration	7,892	—	—	7,892	6,566
<b>Total expenditure</b>	<b>74,211</b>	<b>3,904</b>	<b>—</b>	<b>78,116</b>	<b>104,104</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>152,301</b>	<b>(3,892)</b>	<b>—</b>	<b>148,408</b>	<b>4,184</b>
<i>Transfers</i>					
Gross transfers between funds - in	3,016	—	—	3,016	3,451
Gross transfers between funds - out	(3,016)	—	—	(3,016)	(3,451)
<i>Other recognised gains / losses</i>					
Gains / losses on investment assets	—	—	—	—	—
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
<b>Net movement in funds</b>	<b>152,301</b>	<b>(3,892)</b>	<b>—</b>	<b>148,408</b>	<b>4,184</b>
<i>Reconciliation of funds</i>					
<b>Total funds brought forward</b>	<b>55,563</b>	<b>38,898</b>	<b>3,100</b>	<b>97,562</b>	<b>93,377</b>
<b>Total funds carried forward</b>	<b>207,864</b>	<b>35,005</b>	<b>3,100</b>	<b>245,970</b>	<b>97,562</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

## Analysis of income and expenditure

Selected period: 01 January 2021 to 31 December 2021

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
<b>Incoming resources</b>						
<i>Incoming resources from donors</i>						
0101005 - Gift Aid - Bank (e.g. SO)	28,536	(265)	—	—	28,271	37,995
0101010 - Gift Aid - Envelopes	543	—	—	—	543	(17,206)
0102000 - Tax recoverable on Gift Aid	(5,641)	—	—	—	(5,641)	19,223
0103A00 - Other planned giving (Non-GA)	4,248	1,236	—	—	5,485	5,735
0104000 - Loose plate Collections	1,591	—	—	—	1,591	1,147
0104005 - Missions	—	—	—	—	—	12
0105A00 - CAF Donations	—	—	—	—	—	—
0105B00 - Giving through church boxes	583	—	—	—	583	77
0105B30 - Friends of BFPC	—	—	—	—	—	(433)
0900000 - Flowers	—	—	—	—	—	—
<i>Incoming resources from donors Totals</i>	29,861	971	—	—	30,833	46,551
<i>Other voluntary incoming resources</i>						
0105B05 - One-off Gift Aid gifts	535	5,450	—	—	5,985	871
0105B10 - Gifts of quoted securities	—	—	—	—	—	—
0105B15 - Parish Centre - Gift Aid	—	—	—	—	—	—
0105B20 - Parish Centre - Non Gift Aid	—	—	—	—	—	—
0105B25 - Cupola donations - Gift Aid	—	(114)	—	—	(114)	139
0105B35 - Cupola Project-My Donate	—	—	—	—	—	—
0201A00 - Recurring grants	1,050	—	—	—	1,050	2,400
0201B00 - One off Grants	—	166,200	—	—	166,200	36,920
0202000 - Legacies	—	2,000	—	—	2,000	500
0203B00 - Donations appeals etc.	2,500	—	—	—	2,500	(25)
<i>Other voluntary incoming resources Totals</i>	4,085	173,536	—	—	177,621	40,804
<i>Activities in furtherance of the councils objects</i>						
0401A00 - Bookstall sales to promote obj	—	—	—	—	—	—
0402A00 - Ch hall lettings PCC objects	—	5,655	—	—	5,655	7,050
0404000 - Fees for weddings & funerals	(187)	—	—	—	(187)	759
0405000 - Sundry Income	3,914	2,744	—	—	6,658	11,036
0406000 - Weekend Away	—	—	—	—	—	—
0701000 - Film Night	—	—	—	—	—	—
0702000 - Rainbows	—	—	—	—	—	—
0800000 - Community Kitchen	—	3,353	—	—	3,353	1,731
<i>Activities in furtherance of the councils objects Totals</i>	3,727	11,752	—	—	15,480	20,578
<i>Activities for generating funds</i>						
0203A00 - Advertising - Outlook	—	—	—	—	—	—
0203B01 - Other funds generated	—	—	—	—	—	—
0401B00 - Bookstall sales-fund raising	—	—	—	—	—	—
0402B00 - Ch hall lettings-fund raising	—	—	—	—	—	—
0403A05 - Magazine sales	—	—	—	—	—	—
0403A10 - Cupola Project fundraising	—	—	—	—	—	226

There may be minor discrepancies in the totals if the pence are not being shown



	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
<i>Activities for generating funds</i>	—	—	—	—	—	226
<i>Totals</i>						
<i>Income from investments</i>						
0301000 - Dividends	—	—	—	—	—	—
0301001 - Bank & building soc interest	14	—	12	—	26	128
0302000 - Rent from land or buildings	—	—	—	—	—	—
<i>Income from investments Totals</i>	14	—	12	—	26	128
<i>Other incoming resources</i>						
0601000 - Insurance claims	—	2,564	—	—	2,564	—
0602000 - Surplus-sale of fixed assets	—	—	—	—	—	—
<i>Other incoming resources Totals</i>	—	2,564	—	—	2,564	—
<b>Incoming resources Grand totals</b>	<b>37,688</b>	<b>188,824</b>	<b>12</b>	<b>—</b>	<b>226,524</b>	<b>108,289</b>

## Resources used

### Costs of generating funds

3000001 - Fees paid to fund raisers	—	—	—	—	—	—
3000002 - Costs of applying for Grants	—	—	—	—	—	—
3000003 - Stewardship campaign costs	—	—	—	—	—	—
3000004 - Fundraising Costs	386	—	—	—	386	—
3000005 - Cupula project costs	—	—	—	—	—	—
9999030 - Parish Centre - Cleaning	—	2,535	—	—	2,535	2,046
<i>Costs of generating funds Totals</i>	386	2,535	—	—	2,921	2,046

### Grants

1002000 - Giving-relief & dev agencies	—	—	—	—	—	—
1003000 - Home mission	140	—	—	—	140	140
1003005 - Rector's Discretionary Fund	—	—	—	—	—	—
1004000 - Secular charities	—	—	—	—	—	—
<i>Grants Totals</i>	140	—	—	—	140	140

### Activities relating to the work of the Church

2001005 - Stipends Quota	—	—	—	—	—	—
2001010 - Ministry parish share etc.	15,300	—	—	—	15,300	4,378
2002000 - Parish clergy expenses	—	—	—	—	—	832
2002005 - Visiting speakers	110	—	—	—	110	60
2003000 - Rectory house expenses	—	—	—	—	—	—
2004000 - Assistant clergy costs	—	—	—	—	—	—
2005005 - Church expenses - Gas	1,828	—	—	—	1,828	3,535
2005010 - Church expenses - Electricity	634	—	—	—	634	670
2005015 - Church expenses - Water	99	—	—	—	99	315
2005020 - Church expenses - Insurance	3,113	—	—	—	3,113	4,438
2005025 - Church expenses - Telephone	—	—	—	—	—	—
2006000 - Church maintenance	977	—	340	—	1,318	1,095
2006005 - Piano/Organ & Organist	—	—	—	—	—	316
2007000 - Services: consumables- Wine, Tea....	452	22	—	—	475	1,062
2007010 - Cleaning expenses inc Loo Roll	—	—	—	—	—	24

There may be minor discrepancies in the totals if the pence are not being shown

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
2008000 - Upkeep of churchyard	—	—	—	—	—	—
2009000 - Magazine/bookstall expenses	—	—	—	—	—	—
2010005 - Parish Centre - Gas & Water	74	140	—	—	214	(22)
2010010 - Parish Centre - Electricity	—	1,636	—	—	1,636	2,316
2010015 - Parish Centre - Insurance	130	1,425	—	—	1,556	384
2010020 - Parish Centre - Repairs & Maintenance	—	3,132	—	—	3,132	2,509
2010030 - Parish Centre - Telephone & Broadband	—	—	—	—	—	—
2011000 - Parish Centre - upkeep	—	585	—	—	585	704
2012000 - Major repairs: Structure	—	—	3,564	—	3,564	—
2012005 - Major repairs: Installations	—	—	—	—	—	—
2012010 - Interior/exterior decoration	—	—	—	—	—	—
2013005 - New building: Curate's house	—	—	—	—	—	—
2013010 - New building: Church	—	—	—	—	—	—
2013015 - New building: Parish Centre	—	—	—	—	—	—
2015000 - New building: Rectory	—	—	—	—	—	—
2016000 - Weekend Away exps	—	—	—	—	—	—
2017000 - Parish training and mission	(200)	—	—	—	(200)	200
2017001 - Education/J-Team/Alpha	200	—	—	—	200	—
9999005 - Movable equipment	—	—	—	—	—	—
9999050 - Community Kitchen	—	1,703	—	—	1,703	2,691
9999060 - Restoration costs	—	19,228	—	—	19,228	53,782
<b>Activities relating to the work of the Church Totals</b>	<b>22,721</b>	<b>27,874</b>	<b>3,904</b>	<b>—</b>	<b>54,501</b>	<b>79,295</b>
<b>Support costs</b>						
4000000 - Salaries: Parish admin staff	5,707	5,000	—	—	10,707	10,505
4000100 - NI - Employee	—	—	—	—	—	—
4000200 - NI - Church (employer)	214	—	—	—	214	196
4000300 - Income Tax	—	—	—	—	—	—
9999010 - Support costs: grants	—	—	—	—	—	—
9999015 - Support costs: church work	—	—	—	—	—	—
9999020 - Sundry costs	1,145	592	—	—	1,738	5,353
9999025 - Flowers	—	—	—	—	—	—
<b>Support costs Totals</b>	<b>7,067</b>	<b>5,592</b>	<b>—</b>	<b>—</b>	<b>12,660</b>	<b>16,055</b>
<b>Church management and administration</b>						
4000001 - Administration	6,051	30	—	—	6,081	4,820
4000003 - Bank Account Charges	280	—	—	—	280	314
9999040 - Church Office - telephone/internet	1,530	—	—	—	1,530	1,431
<b>Church management and administration Totals</b>	<b>7,862</b>	<b>30</b>	<b>—</b>	<b>—</b>	<b>7,892</b>	<b>6,566</b>
<b>Resources used Grand totals</b>	<b>38,178</b>	<b>36,032</b>	<b>3,904</b>	<b>—</b>	<b>78,116</b>	<b>104,104</b>

*There may be minor discrepancies in the totals if the pence are not being shown*



28<sup>th</sup> April 2022

Parochial Church Council of Parish of St Peter & St Paul, Blandford Forum

## **INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

**Report to the PCC of Parish of St Peter & St Paul, Blandford Forum**

**On accounts for the year ended 31<sup>st</sup> December 2021**

This report on the accounts of the PCC for the year ended 31 December 2021 is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 1997 and s.144 of the Charities Act 2011.

### **Respective responsibilities of trustees and examiner**

The members of the PCC consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts (under section 145 of the Act);

To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and

To state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

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

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
  - a. proper accounting records are kept (in accordance with section 41 of the Act); and
  - b. accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: ...*Sue Wintle*.....

Date: ...28<sup>th</sup> April 2022....

Sue Wintle FMAAT

Accounting Technician

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