

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WAREHAM

England & Wales · Charity number 1132868

## Details

---

Status	Registered
Legal form	Previously excepted
Registered	2009-11-21
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Parish Office Church Green Wareham BH20 4ND
Phone	01929550905
Email	<a href="mailto:parish.office@warehamchurches.org.uk">parish.office@warehamchurches.org.uk</a>
Website	<a href="http://www.warehamchurches.org.uk">www.warehamchurches.org.uk</a>

## Activities

---

**Objects:** Promoting in the ecclesiastical parish the whole mission of the Church.

**Activities:** Religious Activities We help the general public/mankind We make grants to organisations, provide buildings, facilities and open space and provide services Our main area of work is Dorset

## Classification

---

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

---

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Dorset

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£217,451	£317,222	-	-
2023-12-31	£291,895	£280,643	-	-
2022-12-31	£262,230	£273,504	-	-
2021-12-31	£242,122	£205,646	-	-
2020-12-31	£209,111	£192,803	-	-

## Trustees

Name	Role	Appointed
Anne Laking		2024-04-24
David Stuart Nicholas		2025-05-08
Heather Margaret Duncan		2024-04-24
JONATHAN FRANK MOULTON		
Jade Fowler		2026-04-29
Jane Lambert		2026-04-29
Jennifer Elmes		2024-04-24
Jo Bispham		2026-04-29
Leslie Selby		2022-04-27
Malcolm Selwood		2026-04-29
Margaret Harris		2024-04-24
Mark Lewis Laurence Lapper		2021-04-21
Michael Henry Quinlan		2021-04-21
Nick Burden		2021-04-21
Priscilla Spurling		2023-05-03
Rebecca Joyce Green		2018-04-24
Rev Deborah Jane Swann		2024-02-11
Rev Hilary Rowenna Bond		2024-01-01
Rev Neil Anthony Kelly		2024-02-27
Rev Shelma Vaughan		2025-07-06
Virginia Collings		2021-04-21

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WAREHAM**

England & Wales - Charity number 1132868

---

# Accounts

---



## Trustees' Annual Report for the period

From 1<sup>st</sup> January 2024 to 31<sup>st</sup> December 2024

Charity name: The Parochial Church Council of Wareham

Charity registration number: 1132868

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>The Parochial Church Council (The P.C.C.) has the responsibility of co-operating with the incumbent, the Reverend Canon Simon Everett (until June 2024), the other Clergy and the Church Wardens in promoting in the ecclesiastical benefice the whole mission of the Church of England, pastoral, evangelistic, social and ecumenical.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Regular services at all churches. Ministry to the sick and bereaved. Ministry to schools. Spreading the Christian faith and teaching the Bible.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>When planning our activities, the incumbent and the PCC consider the Charity Commission's guidance on public benefit and the specific guidance for the advancement of religion.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<b>The joint benefice relies upon the many contributions of its volunteers.</b>

Other		
-------	--	--

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>The ecclesiastical Parish of Wareham is a large geographical area and includes the Parish church of Lady Saint Mary and the churches of Saint John the Evangelist East Holme, Sandford Saint Martin's Community Worship Centre, Saint Nicholas Arne and Saint Martin's on the Wall Wareham. The P.C.C has responsibility for the maintenance of the churches and the Parish Hall and Parish Office. The P.C.C is committed to enabling as many people as possible to worship and to become part of the parish community. Our services and worship put faith into practice through prayer and scripture, music and sacrament. We try to enable ordinary people to live out their faith as part of our parish community through worship and prayer, learning about the Gospel and developing their knowledge of and trust in, Jesus.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>At the end of the year the Unrestricted Fund was £93,398 which included £14,061 as a Designated fund for specific purposes</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>We try to hold a balance in the General or Unrestricted Fund equal to <i>at least</i> 4 months of annual expenditure to smooth income fluctuations. At the year end this cover was approximately 6 months</b>
Amount of reserves held	Para 1.22	<b>General Reserve of £93,398 Restricted Reserves of £104,407</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	<b>None</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>None</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Giving by the congregation and visitors. Grants are obtained for major structural or repair projects. Fundraising events may be undertaken from time to time.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<b>1 The reliance on some key personnel 2 Five church buildings and the parish hall needing constant care involving financial resources.</b>
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>The P.C.C. is a registered charity and is governed by the Parochial Church Councils (Powers) Measure 1956 as amended, and Church Representation Rules.</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>A parochial church council ('PCC') is a body corporate (secs.3 Parochial Church Council (Powers) Measure 1956).</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p><b>Trustees are appointed by the bodies they are representing, such as each Church and the Deanery. Ex officio members are appointed by the Diocese or in the case of the Treasurer and Secretary, by the P.C.C.</b></p> <ul style="list-style-type: none"> <li>• <b>Qualifications of persons to be elected</b></li> <li>• <b>M8 (1)</b> A person is qualified for election as a parochial representative of the laity to the deanery synod or PCC under <u>Rule M6(1)(a)</u> or <u>(b)</u> if –</li> <li>• (a) the person is aged 16 or over,</li> <li>• (b) he or she is an actual communicant, and</li> <li>• (c) his or her name is on the roll of the parish and, unless he or she is aged under 18 at the date of the election, has been on the roll for at least the preceding six months</li> </ul>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	The Parochial Church Council of Wareham, Dorset
Other name the charity uses	Wareham PCC
Registered charity number	1132868
Charity's principal address	The Parish Office, Church Green, Wareham Dorset. BH20 4ND

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	The Reverend Canon Simon Everett: Ex Officio Trustee	Chair	January to June 2024	
2	The Reverend Neil Kelly: Ex Officio Trustee		From February 2024	
3	The Reverend Deborah Swann: Ex Officio Trustee		From February 2024	
4	The Reverend Hilary Bond: Ex Officio Trustee			
5	Mrs. Hilary Goodinge: Parish Churchwarden & Trustee	Parish Churchwarden		Deanery Synod
6	Mr. Michael Quinlan: Parish Churchwarden & Trustee	Parish Churchwarden		
7	Mr. Jonathan Moulton: East Holme Churchwarden & Trustee and Denary Synod representative	Churchwarden		Deanery Synod
8	Mr Leslie Selby: Churchwarden and Trustee	Churchwarden		Deanery Synod
9	Mr. Paul Harrison: LSM trustee and Deanery Synod Representative		January to November 2024	
10	Mr. Simon Lathwell: LSM trustee			
11	Mrs. Jenny Elmes: LSM Trustee		From April 2024	
12	Mrs Rebecca Green Deanery Synod Representative & St Martin on the Walls Local Warden and Trustee	Local Church Warden		Deanery Synod
13	Ms Anne Laking LSM Trustee	Local Church Warden	From April 2024	
14	Mr Nicholas Burden LSM Trustee			
15	Mrs Barbara Wells: Sandford Trustee and Local Warden	Local Church Warden		
16	Mrs. Virginia Collings: Arne Trustee			
17	Miss Heather Duncan: Arne Trustee and Local Warden	Local Church Warden	From April 2024	
18	Mark Lapper: Co-opted Trustee	PCC Treasurer		
19	Mrs Margaret Harris: Deanery Synod Representative and Trustee		From April 2024	
20	Mr Anthony Tew: LSM Trustee		From May 2024	
21	Mr Peter Jennings: St Martin on the Walls Trustee		January to September 2024	
22	Mrs Sarah Levett: Sandford St Martin's Trustee		From April 2024	
23	Ms Priscilla Spurling: Sandford St Martin's Trustee		From May 2024	
24	Mr Malcolm Selwood: Sandford St Martin's Co-opted Trustee		From April 2024	

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent Examiner	Nicola Halls Fletcher & Partners	Crown Chambers, Bridge Street, Salisbury, Wiltshire, SP1 2LZ

#### Name of chief executive or names of senior staff members (Optional information)

--

### Exemptions from disclosure

Reason for non-disclosure of key personnel details

--



### Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Michael Henry Quinlan	Hilary Jane Goodinge
Position (eg Secretary, Chair, etc)	Chairperson	Parish Churchwarden
Date	26th March 2028	



**Section A Independent Examiner's Report**

**Report to the trustees**

Charity Name  
Parochial Church Council of Wareham

**On accounts for the year ended**

31 December 2024	<b>Charity no (if any)</b>	1132868
------------------	----------------------------	---------

**Set out on pages**

11-42  
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the PCC") for the year ended 31 December 2024.

**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 PCC's accounts carried out under section 145 of the 2011 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

**Signed:**  **Date:**

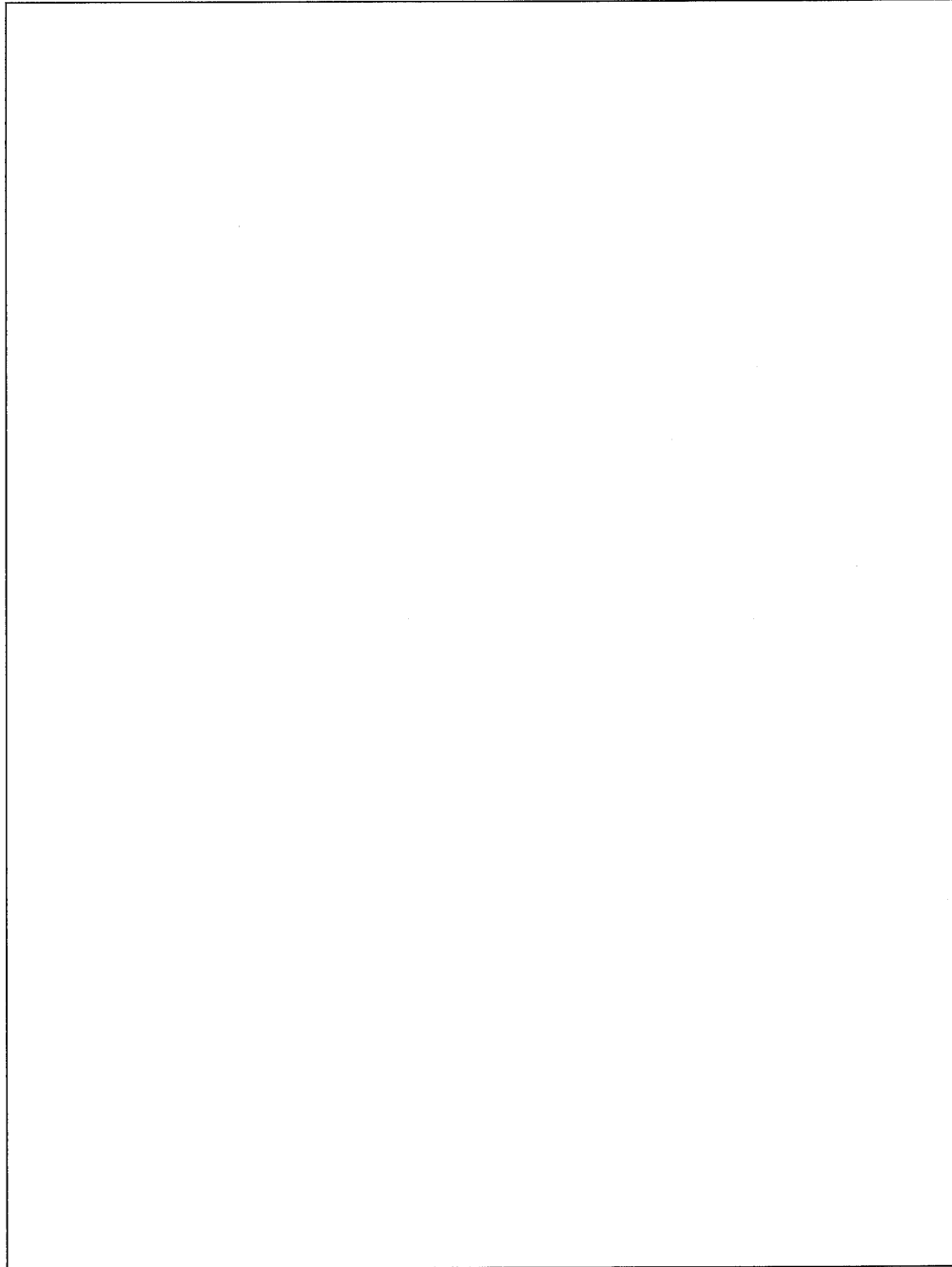
**Name:**

**Relevant professional qualification(s) or body (if any):**

**Address:**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**





Parochial Church Council of Wareham		Charity No (if any)	1132868	
<b>Annual accounts for the period</b>				
Period start date	<b>01.01.2024</b>	<b>To</b>	Period end date	<b>31.12.2024</b>

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	128214	27375		155589	170520
Charitable activities	S02	9277	1110		10387	11050
Other trading activities	S03	13711	767		14478	11759
Investments	S04	4676	14697		19373	18361
Separate material item of income	S05	8496	628		9124	66205
Other	S06	0	8500		8500	14000
<b>Total</b>	S07	<b>164374</b>	<b>53077</b>	<b>0</b>	<b>217451</b>	<b>291895</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	128	0		128	568
Charitable activities	S09	83847	11457		95304	93159
Separate material item of expense	S10	126808	74444		201252	182429
Other	S11	20401	137		20538	4487
<b>Total</b>	S12	<b>231184</b>	<b>86038</b>	<b>0</b>	<b>317222</b>	<b>280643</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	-66810	-32961	0	-99771	11252
Net gains/(losses) on investments	S14	1190	1442	1079	3711	14050
<b>Net income/(expenditure)</b>	S15	<b>-65620</b>	<b>-31519</b>	<b>1079</b>	<b>-96060</b>	<b>25302</b>
<b>Extraordinary items</b>						
	S16					0
<b>Transfers between funds</b>						
	S17	-3518	3518		0	0
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18				0	0
Other gains/(losses)	S19	0	0	0	0	0
<b>Net movement in funds</b>	S20	<b>-69138</b>	<b>-28001</b>	<b>1079</b>	<b>-96060</b>	<b>25302</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	162536	132408	47132	342076	316774
<b>Total funds carried forward</b>	S22	<b>93398</b>	<b>104407</b>	<b>48211</b>	<b>246016</b>	<b>342076</b>

**Section B**

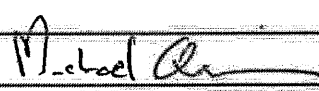

**Balance sheet**

2024

Guidance Notes

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	0	0	0	0	0
Tangible assets (Note 14)	B02	0	0	0	0	0
Heritage assets (Note 16)	B03	0	0	0	0	0
Investments (Note 17)	B04	53178	64422	48211	165811	162100
<i>Total fixed assets</i>	B05	53178	64422	48211	165811	162100
<b>Current assets</b>						
Stocks (Note 18)	B06				0	0
Debtors (Note 19)	B07	9105			9105	1967
Cash short term deposits (Note 17.4)	B08		8200		8200	8200
Cash at bank and in hand (Note 24)	B09	42551	31785		74336	186559
<i>Total current assets</i>	B10	51656	39985	0	91641	196726
Creditors: amounts falling due within one year (Note 20)	B11	11436			11436	16750
<i>Net current assets/(liabilities)</i>	B12	40220	39985	0	80205	179976
<i>Total assets less current liabilities</i>	B13	93398	104407	48211	246016	342076
Creditors: amounts falling due after one year (Note 20)	B14	0	0	0	0	0
Provisions for liabilities	B15	0	0	0	0	0
<i>Total net assets or liabilities</i>	B16	93398	104407	48211	246016	342076
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17			25000	25000	25000
Restricted income funds (Note 27)	B18		73329		73329	102772
Unrestricted funds	B19	67766			67766	138093
Revaluation reserve	B20	25632	31078	23211	79921	76211
<i>Total funds</i>	B21	93398	104407	48211	246016	342076

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	MICHAEL QUINLAN	26/03/2025
	HILARY GOODINGE	26/03/2025

## Note 1 Basis of preparation

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 


 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

YES
-----

\* -Tick as appropriate

**1.2 Going concern**

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate: Not Applicable***

**1.3 Change of accounting policy NOT APPLICABLE****1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

**Note 2 Accounting policies**

**2.2 INCOME**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• it is more likely than not that the trustees will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>	Yes      No      N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes      No      N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes      No      N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes      No      N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes      No      N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes      No      N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes      No      N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes      No      N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes      No      N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>  Yes      No      N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>  Yes      No      N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.  Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes      No      N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> Yes      No      N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> Yes      No      N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> Yes      No      N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>

**Note 2 Accounting policies**

**2.2 INCOME (CONT)**

		Yes	No	N/a
<b>Support costs</b>	The charity has incurred expenditure on support costs.	✓		
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	✓		
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	✓		

**2.3 EXPENDITURE AND LIABILITIES**

		Yes	No	N/a
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.		✓	
	Support costs include central functions and have been allocated to activity categories on a basis consistent with the use of resources, eg allocating pr costs by floor areas, or per capita, staff costs by the time spent and other c their usage.			✓
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.			✓
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	✓		

## Note 2

## Accounting policies

## 2.3 EXPENDITURE AND LIABILITIES (CONT)

		Yes	No	N/a
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>			
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.			
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Note 2**

**Accounting policies**

**2.4 ASSETS (CONT)**

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
	✓	

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3

## Analysis of income

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£	£				£
<b>Donations and legacies:</b>									
Donations and gifts	19021	16247		35268	42189	34203	7986		42189
Gift Aided planned giving	56341			56341	54590	54590			54590
Tax recovered and recoverable	13871	10		13881	20537	20537			20537
Other non gift aided planned giving	3350			3350	4378	4378			4378
Legacies	2000			2000	286	0	286		286
Collections	17525			17525	17501	17501			17501
Grants provided by Governments or local authority	0	5788		5788	0				0
Offerory boxes	5970			5970	7393	7393			7393
Home/Overseas mission	0	5330		5330	7626		7626		7626
St. Stephen's School South Sudan	0			0	0				0
Flower festivals	0			0	0				0
Gift day	10136			10136	16020	16020			16020
Income from agency account adjustment	0			0	0				0
<b>Total</b>	<b>128214</b>	<b>27375</b>	<b>0</b>	<b>155589</b>	<b>170520</b>	<b>154622</b>	<b>15898</b>	<b>0</b>	<b>170520</b>
<b>Charitable activities:</b>									
Parish hall hire	7600	800		8400	8870	8340	530		8870
Church Vestry hire/Sandford Worship Space	1677	310		1987	2180	2180			2180
Youth work	0			0	0		0		0
Other				0	0				0
<b>Total</b>	<b>9277</b>	<b>1110</b>	<b>0</b>	<b>10387</b>	<b>11050</b>	<b>10520</b>	<b>530</b>	<b>0</b>	<b>11050</b>
<b>Other trading activities:</b>									
Refreshments (LSM(Sat&Sun))+Sandford)	6339	131		6470	6374	5760	614		6374
Parish fund raising	7372			7372	4745	4670	75		4745
Parish Office Income/ Gift Sales	0			0	0	0			0
Wareham Toddlers/Sandford Seedlings		636		636	640		640		640
Other				0	0		0		0
<b>Total</b>	<b>13711</b>	<b>767</b>	<b>0</b>	<b>14478</b>	<b>11759</b>	<b>10430</b>	<b>1329</b>	<b>0</b>	<b>11759</b>
<b>Income from investments:</b>									
Investment Interest Income	3486	14697		18183	17037	3547	13490		17037
Bank/Building Society Interest	1190			1190	1324	1324			1324
<b>Total</b>	<b>4676</b>	<b>14697</b>	<b>0</b>	<b>19373</b>	<b>18361</b>	<b>4871</b>	<b>13490</b>	<b>0</b>	<b>18361</b>
<b>Separate material item of income:</b>									
P.C.C. fees	8496	628		9124	11500	11500			11500
Insurance Settlement				0	54705	54705			54705
<b>Total</b>	<b>8496</b>	<b>628</b>	<b>0</b>	<b>9124</b>	<b>66205</b>	<b>66205</b>	<b>0</b>	<b>0</b>	<b>66205</b>
<b>Other:</b>									
Grants	0	8500	0	8500	14000	0	14000	0	14000
<b>Total</b>	<b>0</b>	<b>8500</b>	<b>0</b>	<b>8500</b>	<b>14000</b>	<b>0</b>	<b>14000</b>	<b>0</b>	<b>14000</b>
<b>TOTAL INCOME</b>	<b>164374</b>	<b>53077</b>	<b>0</b>	<b>217451</b>	<b>291895</b>	<b>246648</b>	<b>45247</b>	<b>0</b>	<b>291895</b>

Note 4

## Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Listed Places of Worship	5,788	-
Government grant 2			
Government grant 3		-	-
Other		-	-
	<b>Total</b>	5,788	None

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	None	None

## Note 6

## Analysis of expenditure

LAST YEAR  
2023

	Un restricted funds	Restrict ed income funds	Endow ment funds	Total funds	Prior year	Unrestr icted funds	Restrict ed income funds	Endow ment funds	Total funds
				£	£				£
<b>Analysis</b>									
<b>Expenditure on raising funds:</b>									
Incurring seeking donations			-	0				-	0
Staging fund raising events	128			128	568	568			568
Advertising, marketing, direct mail and publicity				0	0				0
Database development costs				0	0				0
Other trading activities				0					0
				0	0				0
<b>Total expenditure on raising funds</b>	<b>128</b>	<b>0</b>	<b>0</b>	<b>128</b>	<b>568</b>	<b>568</b>	<b>0</b>	<b>0</b>	<b>568</b>
<b>Expenditure on charitable activities</b>									
Church running	39494	96		39590	33862	33641	221		33862
Clergy	1668			1668	2993	2929	64		2993
Sudan school				0	0				0
Administration	32833			32833	31710	31710			31710
Parish hall running	6872	597		7469	6545	6545			6545
Schools/Youth work	995	86		1081	410	410			410
Wareham Toddlers/Sandford		448		448	26		26		26
Home & overseas mission	1985	10230		12215	17613	250	17363		17613
				0	0				0
<b>Total expenditure on charitable activities</b>	<b>83847</b>	<b>11457</b>	<b>0</b>	<b>95304</b>	<b>93159</b>	<b>75485</b>	<b>17674</b>	<b>0</b>	<b>93159</b>
<b>Separate material item of expense</b>									
Diocesan parish share	126808		-	126808	117415	117415		-	117415
Building & fabric repair		74444		74444	65014	2727	62287		65014
	0	0	-	0	0	0	0	-	0
<b>Total</b>	<b>126808</b>	<b>74444</b>	<b>-</b>	<b>201252</b>	<b>182429</b>	<b>120142</b>	<b>62287</b>	<b>-</b>	<b>182429</b>
<b>Other</b>									
Miscellaneous	12744			12744	47	47		-	47
Sundries	5542	137		5679	127	0	127	-	127
Governance costs	2115			2115	4313	4313		-	4313
				0	0		0	-	0
				0	0	0	0	-	0
<b>Total other expenditure</b>	<b>20401</b>	<b>137</b>	<b>-</b>	<b>20538</b>	<b>4487</b>	<b>4360</b>	<b>127</b>	<b>-</b>	<b>4487</b>
<b>TOTAL EXPENDITURE</b>	<b>231184</b>	<b>86038</b>	<b>-</b>	<b>317222</b>	<b>280643</b>	<b>200555</b>	<b>80088</b>	<b>-</b>	<b>280643</b>

**Note 8 Funds received as agent**

**8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.**

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
NONE		-		-		-	-
					-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-

**Total**

**Note 9 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
<b>Total</b>	-	-		-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

See Below

Support costs are shown as cost centres in Charitable Activities which are

then allocated directly, or apportioned to, individual funds

**Note 10                      Details of certain items of expenditure**

**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
1200	1020
None	None

Note 11

Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	27,964	27,457
Social security costs		-
Pension costs (defined contribution scheme)	2,414	2,414
Other employee benefits	-	-
<b>Total staff costs</b>	<b>30,378</b>	<b>29,871</b>

0

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

£23,402.00

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	1.00	1.00
Other	0.30	0.30
<b>Total</b>	<b>1.30</b>	<b>1.30</b>

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

2024 £2414 (2023 £2414)

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

We don't. It is all shown as Unrestricted under Administration

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

We Confirm

## Note 14

## Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

## 14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	33,542	33,542
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	33,542	33,542

## 14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	33,542	33,542
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	33,542	33,542

## 14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

Note 16

Heritage assets

*Please complete this note if the charity has heritage assets*

**16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

Five churches within the Wareham benefice.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

Not recognised within our accounts.

## Note 17 Investment assets

Please complete this note if the charity has any investment assets.

## 17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	162,100	-	-	-	162,100
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	3,711	-	-	-	3,711
Carrying (fair) value at end of year	-	165,811	-	-	-	165,811

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
	-	148,050	-	-	-	148,050
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	14,050	-	-	-	14,050
	-	162,100	-	-	-	162,100

\*Please specify additions resulting from acquisitions through business combinations, if any.

None

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.3 If your charity holds investment properties, please complete the following note:

NONE

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

## Analysis of current asset investments

	This year	Last year
	£	£
	-	-
Cash or cash equivalents	8,200	8,200
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	8,200	8,200
Total		

17.5 Guarantees NONE

## 17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

The investments are a source of investment income. We have not hedged and they are not loans.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

We valued at market value as at the 31st December 2024

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

None

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors-Gift aid tax from HMRC

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
2,440	252
	-
6,666	1,715
9,105	1,967

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
NIL	NIL
-	-
-	-
-	-
-	-

## Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

## 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Bank loans and overdrafts	-	-	-	-
Accruals	3,700	3,700	-	-
Parish Hall invoice provision	100	100		
Gift Aid debtor provision	250	250		
Taxation and social security		-	-	-
Other creditors-Agency accounts	7,386	12,700	-	-
<b>Total</b>	<b>11,436</b>	<b>16,750</b>	<b>-</b>	<b>-</b>

## Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

## 21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

*Provision for bad debts and credit notes for invoices for hiring the Parsh Hall (£100) and the Gift Aid debtor (£250)*

*A small number of outstanding invoices at year end will need crediting or the GAD is overstated.*

*None*

## 21.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	350	350
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	350	350

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1** Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

*Our debtors are for hire of the Parish Hall and all bills are payable within one month. Any bills not paid at year end over 60 days old are 100% provided for. The investments are held with the CCLA C of E Investment fund. Creditors are paid according to their terms.*

**22.2** If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

None

**Note 23 Contingent liabilities and contingent assets**

**NONE**

Note 24 Cash at bank and in hand

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	8,200	8,200
Cash at bank and on hand	74,336	186,559
Other	-	-
<b>Total</b>	<b>82,536</b>	<b>194,759</b>

**Note 25 Fair value of assets and liabilities**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

As explained on an earlier note, all invoices for hire of the Parish Hall are fully provided for if they are 60 days or over. Our investments are with the CCLA C of E Investment fund and the market values are checked every month.

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

None

**Note 26**                    **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

--

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

--

Note 27

Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Wareham Land Funds	PE	Endowment fund held by the Diocese on behalf of the PCC. The income from the fund's capital is used for the repair of SMOW and /or charitable work in the Parish of Wareham		0	0	0	0	0
Michael Smith Endowment fund	PE	Shares in Tesco held by the PCC but not shown in B/S. Interest for Mission and Fabric						0
LSM TB & BF Fund	Permanent Endowment	Capital sum invested. Interest for LSM music & organ	9426				217	9643
LSM Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested Interest for LSM Fabric	18853				431	19284
Arne Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested. Interest for Arne Fabric	18853				431	19284
		<b>sub total</b>	<b>47132</b>					<b>48211</b>
LSM Fabric	Restricted	LSM Fabric	1468	8374	3480	220		6582
Elmes Memorial	Restricted	Elmes Memorial Fund	2737					2737
Ruth Guinness	Restricted	Antiques	0					0
LSM AV/Media	Restricted	LSM sound and visual systems	353	300	216			437
LSM Fabric Re-ordering	Restricted	LSM Fabric Re-ordering	5333		3816			1517
Sandford Fabric	Restricted	For fitting out Sandford Worship Centre	4834		300			4534
Arne Fabric	Restricted	Arne fabric	18384	4856	12500			10740
Arne Church Congregation	Restricted	Arne Congregation	1000	860	860			1000
Saint Martins on the Wall Fabric	Restricted	SMOW fabric	25000	10873	47831	10010		1948
East Holme Fabric	Restricted	EH Fabric	8614	427				9041
LSM Bell Fund	Restricted	LSM Church bells maintenance	6432	1000	2598			4834
St.Stephens School S. Sudan	Restricted	Sudan School upkeep & teacher wages	119	1166	2465	1418		0
Parish Hall Maintenance	Restricted	PH Repairs and maintenance	2667	3845	2605			3907
Legacies	Restricted	From the estate of Paddy for PCC uses	16285					16285
Land Fund interest (SMOW/Parish)	Restricted	Land Fund (SMOW Fabric/Parish)	0	10010		10010		0
Sandford Mission	Restricted	Sandford Mission	500	303				803
Rector/Church Wardens Discret.	Restricted	Rector/CW (small donations for needy)	821		19			802
Clergy Property Redecoration Fund	Restricted	Clergy Property Redecoration Fund	3000	800				3800
LSM Flowers	Restricted	Flowers for LSM Church	42	20	26			36
LSM Organ	Restricted	LSM Organ	3740	1794	966			4568
Angel Voices	Restricted	Angel Voices	95					95
Mission Fund	Restricted	Overseas/Home Mission including M.Taylor, R.Guinness	272	5556	7232	2030		626
Agency Collection	Restricted	Various	0	2218	532			1686
Parish Toddler Group	Restricted	Parish Toddler Group	1314	675	592	150		1247
		<b>sub total</b>	<b>102772</b>					<b>73329</b>
LSM Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2023	14936				727	15663
LSM TB & BF Investment Reval.	Restricted	Gains on revaluations as at 31.12.2023	5109				249	5358
Arne Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2023	9591				466	10057
		<b>sub total</b>	<b>29636</b>					<b>31078</b>
		<b>Total Endowment &amp; restricted funds</b>	<b>179540</b>	<b>53077</b>	<b>86038</b>	<b>3518</b>	<b>2521</b>	<b>152618</b>
Other:- Unrestricted but Designated Funds		<b>From The SOFA The totals line must be:-</b>		<b>53077</b>	<b>86038</b>	<b>3518</b>	<b>2521</b>	
M.Smith Endowment Fund Interest	Designated	by the PCC - Mission	7496	2278	2568	3000		4206
From General Funds	Designated	by the PCC for Clergy Prop Refurb.	500					500
From General Funds	Designated	by the PCC for Insurance Purchase	15000		15000			0
From Gifford Legacy	Designated	by the PCC for LSM Re-Ordering	9355					9355

**Section C  
(cont)**

**Notes to the accounts**

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Wareham Land Funds	PE	Endowment fund held by the Diocese on behalf of the PCC. The income from the fund's capital is used for the repair of SMOW and /or charitable work in the Parish of Wareham		0	0	0	0	0
Michael Smith Endowment fund	PE	Shares in Tesco held by the PCC but not shown in B/S. Interest for Mission and Fabric						0
LSM TB & BF Fund	Permanent Endowment	Capital sum invested. Interest for LSM music & organ	8609				817	9426
LSM Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested Interest for LSM Fabric	17219				1634	18853
Arne Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested. Interest for Arne Fabric	17219				1634	18853
		<b>sub total</b>	<b>43048</b>					<b>47132</b>
LSM Fabric	Restricted	LSM Fabric	11722	21570	45079	13255		1468
Elmes Memorial	Restricted	LSM East Window (Elmes)	2737					2737
Ruth Guinness	Restricted	Antiques	0					0
LSM AV/Media	Restricted	LSM sound and visual systems	1071		718			353
LSM Fabric re ordering	Restricted	LSM Fabric re ordering	7641		2308			5333
Sandford Fabric	Restricted	For fitting out Sandford Worship Centre	5728	19	913			4834
Arne Fabric	Restricted	Arne fabric	16952	1872	440			18384
Arne church congregation	Restricted	Arne church congregation	1000					1000
Saint Martins on the Wall Fabric	Restricted	SMOW fabric	30034	1168	12312	6110		25000
East Holme Fabric	Restricted	EH Fabric	8403	211				8614
LSM Bell Fund	Restricted	LSM Church bells maintenance	6432					6432
St.Stephens School S. Sudan	Restricted	Sudan School upkeep & teacher wages	2909		6700	3672		119
Parish Hall Maintenance	Restricted	PH Repairs and maintenance	1177	1490				2667
Legacies	Restricted	From the estate of Paddy for PCC uses	16285					16285
Land Fund interest (SMOW/Parish)	Restricted	Land Fund (SMOW Fabric/Parish)	0	9458		9458		0
Sandford Mission	Restricted	Sandford Mission	467	20		13		500
Rector/Church Wardens Discret.	Restricted	Rector/CW (small donations for needy)	885		64			821
Clergy Property Redecoration Fund	Restricted	Clergy Property Redecoration Fund	1000			2000		3000
LSM Flowers	Restricted	Flowers for LSM Church	0	42				42
LSM Organ	Restricted	LSM Organ	3334	1270	864			3740
Angel Voices	Restricted	Angel Voices	95					95
Mission Fund	Restricted	Overseas/Home Mission including M.Taylor, R.Guinness	6889	7487	10662	3442		272
Parish Toddler Group	Restricted	Parish Toddler Group	702	640	28			1315
		<b>sub total</b>	<b>125463</b>					<b>102772</b>
LSM Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2022	12184				2752	14936
LSM TB&BF Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2022	4168				941	5109
Arne Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2022	7825				1766	9591
		<b>sub total</b>	<b>24177</b>					<b>29636</b>
		<b>Total Endowment &amp; restricted funds</b>	<b>192688</b>	<b>45247</b>	<b>80088</b>	<b>12150</b>	<b>9544</b>	<b>179540</b>
Other:- Unrestricted but Designated Funds								
M.Smith Endowment fund interest	Designated	Designated by the PCC-Mission	6158	1768	200	230		7496
From General Funds	Designated	by the PCC for Clergy Property Refurb.	500	0				500
From General Funds	Designated	by the PCC for Insurance Purchase	0	15000				15000
From Gifford Legacy	Designated	by the PCC for LSM Re-Ordering	9355					9355

Note 27

Charity funds (cont)

**27.3 Transfers between funds**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
From unrestricted to restricted funds	£220 from Unrestricted to LSM Fabric and £448 transferred to St Stephens School Sudan.	<b>£668</b>
Between restricted funds	Wareham Land Fund monies of £10010 - transferred to the SMOW Fabric fund. £120 transferred from Mission to St Stephens School Sudan.	<b>£0</b>
From restricted funds to unrestricted funds	From restricted fund Parish Baby & Toddlers £150 to unrestricted fund to reimburse for use of Hall utilities	<b>-£150</b>
From Designated funds to Restricted funds.	£3000 from Michael Smith Fund to Parish Mission split as follows: £2150 transferred to Parish Mission and £850 transferred to Parish Mission for St Stephens School Sudan.	<b>£3,000</b>

**Total £3,518**

**27.4 Designated funds**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>
Michael Smith legacy	Designated by the PCC to support home and overseas mission and the LSM fabric fund in line with family wishes	<b>£4,206</b>
Clergy property fund	Designated by the PCC to provide a fund for future maintenance of clergy property.	<b>£500</b>
LSM re-ordering Fund	Designated by the PCC to provide a fund for re-ordering LSM from monies received from the Gifford legacy	<b>£9,355</b>

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
From unrestricted to restricted funds	£2000 from Unres to Clergy Property Mani Fund as agreed by PCC - £13255 to be transferred to from Unres to the LSM Fabric Fund as agreed by PCC	£15,255
Between restricted funds	Wareham Land Fund monies of £9458 - £6110 were transferred to the SMOW after a meeting with the Trustees and SMOW Committee to top up the fund to the agreed £25000 - £3672 transferred from Parish Mission to St Stephens School as directed by the Mission Committee - Transfer from Parish Mission Partners as directed by Mission Committee £3442.00	£0
From restricted funds to unrestricted funds	Wareham Land Fund monies of £9458 - £3348 were transferred to the general fund after a meeting with the Trustees and SMOW Committee for the General Fund. £13 transferred from unrestricted to Sandford Mission	-£3,335
From Designated funds to Restricted funds	£230 form Michael Smith Fund to Parish Mission	£230

£12,150

Planned use	Purpose of the designation	Amount
Michael Smith legacy	Designated by the PCC to support home and overseas mission and the LSM fabric fund in line with family wishes	£7,496
Clergy property fund	Designated by the PCC to provide a fund for future maintenance of clergy property.	£500
LSM re-ordering Fund	Designated by the PCC to provide a fund for re-ordering LSM from monies received from the Gifford legacy	£9,355
LSM Burglary Silverware	Designated by the PCC to provide monies to cover the cost of the stolen silverware at Lady St Mary church	£15,000

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

NONE

**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (mostly travel)	915	3293
<b>TOTAL</b>	<b>915</b>	<b>3293</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
		NONE	£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WAREHAM**

England & Wales - Charity number 1132868

---

# Accounts

---



**Trustees' Annual Report for the period**

**From 1<sup>st</sup> January 2023 to 31<sup>st</sup> December 2023**

**Charity name: The Parochial Church Council of Wareham**

**Charity registration number: 1132868**

**Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>The Parochial Church Council (The P.C.C.) has the responsibility of co-operating with the incumbent, the Reverend Canon Simon Everett, the other Clergy and the Church Wardens in promoting in the ecclesiastical benefice the whole mission of the Church of England; pastoral, evangelistic, social and ecumenical.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Regular services at all churches. Ministry to the sick and bereaved. Ministry to schools. Spreading the Christian faith and teaching the Bible.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>When planning our activities, the incumbent and the PCC consider the Charity Commission's guidance on public benefit and the specific guidance for the advancement of religion.</b>

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<b>The joint benefice relies upon the many contributions of its volunteers.</b>

Other		
-------	--	--

**Achievements and Performance**

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>The ecclesiastical Parish of Wareham is a large geographical area and includes the Parish church of Lady Saint Mary and the churches of Saint John the Evangelist East Holme, Sandford Saint Martin's Community Worship Centre, Saint Nicholas Arne and Saint Martin's on the Wall Wareham. The P.C.C has responsibility for the maintenance of the churches and the Parish Hall and Parish Office. The P.C.C is committed to enabling as many people as possible to worship and to become part of the parish community. Our services and worship put faith into practice through prayer and scripture, music and sacrament. We try to enable ordinary people to live out their faith as part of our parish community through worship and prayer, learning about the Gospel and developing their knowledge of and trust in, Jesus.</b>

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>At the end of the year the Unrestricted Fund was £162536 which included £32351 as a Designated fund for specific purposes</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>We try to hold a balance in the General or Unrestricted Fund equal to <i>at least</i> 4 months of annual expenditure to smooth income fluctuations. At the year end this cover was approximately 6 months</b>
Amount of reserves held	Para 1.22	<b>General Reserve of £162,536 Restricted Reserves of £132,408</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	<b>None</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>None</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Giving by the congregation and visitors. Grants are obtained for major structural or repair projects. Fundraising events may be undertaken from time to time.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<b>1 The reliance on some key personnel 2 Five church buildings and the parish hall needing constant care involving financial resources.</b>
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>The P.C.C. is a registered charity and is governed by the Parochial Church Councils (Powers) Measure 1956 as amended, and Church Representation Rules.</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>A parochial church council ('PCC') is a body corporate (secs.3 Parochial Church Council (Powers) Measure 1956).</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p><b>Trustees are appointed by the bodies they are representing, such as each Church and the Deanery. Ex officio members are appointed by the Diocese or in the case of the Treasurer and Secretary, by the P.C.C.</b></p> <ul style="list-style-type: none"> <li>• <b>Qualifications of persons to be elected</b></li> <li>• <b>M8 (1)</b> A person is qualified for election as a parochial representative of the laity to the deanery synod or PCC under <u>Rule M6(1)(a)</u> or <u>(b)</u> if – <ul style="list-style-type: none"> <li>• (a) the person is aged 16 or over,</li> <li>• (b) he or she is an actual communicant, and</li> <li>• (c) his or her name is on the roll of the parish and, unless he or she is aged under 18 at the date of the election, has been on the roll for at least the preceding six months</li> </ul> </li> </ul>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	The Parochial Church Council of Wareham, Dorset
Other name the charity uses	Wareham PCC
Registered charity number	1132868
Charity's principal address	The Parish Office, Church Green, Wareham Dorset. BH20 4ND

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	The Reverend Canon Simon Everett: Ex Officio Trustee	Chair		
2	The Reverend Stuart Cocksedge: Ex Officio Trustee		January to August 2023	
3	The Reverend Helen Williams: Curate and Ex Officio Trustee		January to April 2023	
4	Mrs. Hilary Goodinge: Parish Churchwarden & Trustee	Parish Churchwarden		Deanery Synod
5	Mr. Michael Quinlan: Parish Churchwarden & Trustee	Parish Churchwarden		
6	Mr. Jonathan Moulton: East Holme Churchwarden & Trustee and Denary Synod representative	Churchwarden		Deanery Synod
7	Mr Leslie Selby: Churchwarden and Trustee	Churchwarden		
8	Mr. Paul Harrison: LSM trustee and Deanery Synod Representative			Deanery Synod
9	Mr. Simon Lathwell: LSM trustee			
10	Mrs. Elizabeth Day: Deanery Synod Representative & Trustee		January to April 2023	Deanery Synod
11	Mrs Rebecca Green Deanery Synod Representative & St Martin on the Walls Local warden and Trustee	Local Church Warden		Deanery Synod
12	Mrs Susan Bartholomew LSM Trustee			
13	Mr Nicholas Burden LSM Trustee			
14	Mrs Barbara Wells: Sandford Trustee and Local Warden	Local Church Warden		
15	Mrs. Virginia Collings: Arne Trustee and Local Warden	Local Church Warden		
16	Judith Leach: Arne trustee		January to April 2023	
17	Mark Lapper: Ex Officio Trustee	PCC Treasurer		
18	Mrs Hazel Walters: St Martin on the Walls Trustee		January to July 2023	
19	Mr Anthony Tew LSM Trustee		From April 2023	
20	Mr Peter Jennings St Martin on the Walls Tustee		From April 2023	

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
Independent Examiner	Nicola Halls Fletcher and Partners	Crown Chambers, Bridge Street, Salisbury, Wiltshire, SP1 2LZ

**Name of chief executive or names of senior staff members (Optional information)**

--

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

--

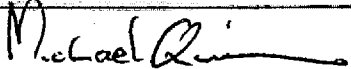
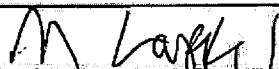
**Other optional information**

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Michael Henry Quinlan	Mark Lawrence Lapper
Position (eg Secretary, Chair, etc)	Chairperson	Parish Treasurer
Date	24th April 2024	



**Section A Independent Examiner's Report**

**Report to the trustees**

Charity Name  
Parochial Church Council of Wareham

**On accounts for the year ended**

31 December 2023	<b>Charity no (if any)</b>	1132868
------------------	--------------------------------	---------

**Set out on pages**

12 to 43	(remember to include the page numbers of additional sheets)
----------	---

I report to the trustees on my examination of the accounts of the above charity ("the PCC") for the year ended 31 December 2023.

**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 PCC's accounts carried out under section 145 of the 2011 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**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

**Signed:**

**Date:**

**Name:**

**Relevant professional qualification(s) or body (if any):**

**Address:**


**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

--



Parochial Church Council of Wareham			Charity No (if any)	1132868
<b>Annual accounts for the period</b>				
Period start date	<b>01.01.2023</b>	To	Period end date	<b>31.12.2023</b>

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	154622	15898	0	170520	213953
Charitable activities	S02	10520	530	0	11050	11846
Other trading activities	S03	10430	1329	0	11759	7127
Investments	S04	4871	13490	0	18361	16804
Separate material item of income	S05	66205	0	0	66205	12500
Other	S06	0	14000	0	14000	
<b>Total</b>	S07	<b>246648</b>	<b>45247</b>	<b>0</b>	<b>291895</b>	<b>262230</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	568	0	0	568	533
Charitable activities	S09	78778	17674	0	96452	98165
Separate material item of expense	S10	120142	62287	0	182429	173073
Other	S11	1067	127	0	1194	1733
<b>Total</b>	S12	<b>200555</b>	<b>80088</b>	<b>0</b>	<b>280643</b>	<b>273504</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	46093	-34841	0	11252	-11274
<b>Net income/(expenditure)</b>	S14	<b>4506</b>	<b>5459</b>	<b>4085</b>	<b>14050</b>	<b>-19654</b>
<b>Extraordinary items</b>	S15	<b>50599</b>	<b>-29382</b>	<b>4085</b>	<b>25302</b>	<b>-30928</b>
<b>Transfers between funds</b>	S16	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other recognised gains/(losses):</b>	S17	<b>-12150</b>	<b>12150</b>	<b>0</b>	<b>0</b>	<b>0</b>
Gains and losses on revaluation of fixed assets for the charity's own use	S18				0	0
Other gains/(losses)	S19	0	0	0	0	0
<b>Net movement in funds</b>	S20	<b>38449</b>	<b>-17232</b>	<b>4085</b>	<b>25302</b>	<b>-30928</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	124087	149640	43047	316774	347702
<b>Total funds carried forward</b>	S22	<b>162536</b>	<b>132408</b>	<b>47132</b>	<b>342076</b>	<b>316774</b>

**Section B**

**Balance sheet**

2023		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	0	0	0	0	0
Tangible assets	(Note 14)	B02	0	0	0	0	0
Heritage assets	(Note 16)	B03	0	0	0	0	0
Investments	(Note 17)	B04	51988	62980	47132	162100	148050
<i>Total fixed assets</i>		B05	51988	62980	47132	162100	148050
<b>Current assets</b>							
Stocks	(Note 18)	B06				0	0
Debtors	(Note 19)	B07	1967			1967	3992
Cash short term deposits	(Note 17.4)	B08		8200		8200	8200
Cash at bank and in hand	(Note 24)	B09	125331	61228		186559	164497
<i>Total current assets</i>		B10	127298	69428	0	197154	176689
Creditors: amounts falling due within one year	(Note 20)	B11	16750	0	0	16750	7965
<i>Net current assets/(liabilities)</i>		B12	110548	69428	0	179976	168724
<i>Total assets less current liabilities</i>		B13	162536	132408	47132	342076	316774
Creditors: amounts falling due after one year	(Note 20)	B14	0	0	0	0	0
Provisions for liabilities		B15		0	0	0	0
<i>Total net assets or liabilities</i>		B16	162536	132408	47132	342076	316774
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17			25000	25000	25000
Restricted income funds	(Note 27)	B18		102772		102772	125463
Unrestricted funds		B19	138093			138093	104151
Revaluation reserve		B20	24443	29636	22132	76211	62160
<i>Total funds</i>		B21	162536	132408	47132	342076	316774

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	M LAPPER	24/04/2024
	MICHAEL QUINLAN	24/04/2024

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:* **Not Applicable**

**1.3 Change of accounting policy NOT APPLICABLE****1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

## Note 2 Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of Income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in Income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual Income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as Incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.			N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least <input type="checkbox"/>			
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Intangible fixed assets</b>	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Current asset investments** The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
	✓	

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

Note 3 Analysis of income

Analysis	Unrestricted	restricted	Endowment	Total funds	Prior year	Unrestricted	restricted	Endowme	Total funds
	funds	income funds	funds	£	£		funds	income funds	nt funds
<b>Donations and legacies:</b>									
Donations and gifts	34203	7986		42189	69674	32673	37001		69674
Gift Aided planned giving	54590			54590	69833	69833			69833
Tax recovered and recoverable	20537			20537	20629	19476	1153		20629
Other non gift aided planned giving	4378			4378	6652	6652			6652
Legacies	0	286		286	7500	5000	2500		7500
Collections	17501			17501	17026	16222	804		17026
Grants provided by Governments or local authority				0					0
Offerory boxes	7393			7393	7472	7472			7472
Home/Overseas mission	0	7626		7626	7109	837	6272		7109
St. Stephen's School South Sudan	0			0	0				0
Flower festivals	0			0	0				0
Gift day	16020			16020	8058	8058			8058
Income from agency account adjustment	0			0	0				0
<b>Total</b>	<b>154622</b>	<b>15898</b>	<b>0</b>	<b>170520</b>	<b>213953</b>	<b>166223</b>	<b>47730</b>	<b>0</b>	<b>213953</b>
<b>Charitable activities:</b>									
Parish hall hire	8340	530		8870	9596	8829	767		9596
Church Vestry hire/Sandford Worship Space	2180			2180	2130	2070	60		2130
Youth work	0			0	120		120		120
Other	0			0	0				0
<b>Total</b>	<b>10520</b>	<b>530</b>	<b>0</b>	<b>11050</b>	<b>11846</b>	<b>10899</b>	<b>947</b>	<b>0</b>	<b>11846</b>
<b>Other trading activities:</b>									
Refreshments (LSM(Sat&Sun)+Sandford)	5760	614		6374	5049	5019	30		5049
Parish fund raising	4670	75		4745	1435	1435			1435
Parish Office Income/ Gift Sales	0			0	613	613			613
Wareham Toddlers/Sandford Seedlings		640		640	0				0
Other				0	30		30		30
<b>Total</b>	<b>10430</b>	<b>1329</b>	<b>0</b>	<b>11759</b>	<b>7127</b>	<b>7067</b>	<b>60</b>	<b>0</b>	<b>7127</b>
<b>Income from investments:</b>									
Investment Interest Income	3547	13490		17037	16804	3455	13349		16804
Bank/Building Society Interest	1324			1324	0				0
<b>Total</b>	<b>4871</b>	<b>13490</b>	<b>0</b>	<b>18361</b>	<b>16804</b>	<b>3455</b>	<b>13349</b>	<b>0</b>	<b>16804</b>
<b>Separate material item of income:</b>									
P.C.C. fees	11500			11500	12500	12500			12500
Insurance Settlement	54705			54705	0				0
<b>Total</b>	<b>66205</b>	<b>0</b>	<b>0</b>	<b>66205</b>	<b>12500</b>	<b>12500</b>	<b>0</b>	<b>0</b>	<b>12500</b>
<b>Other:</b>									
Grants	0	14000	0	14000	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>14000</b>	<b>0</b>	<b>14000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME</b>	<b>246648</b>	<b>45247</b>	<b>0</b>	<b>291895</b>	<b>262230</b>	<b>200144</b>	<b>62086</b>	<b>0</b>	<b>262230</b>

## Note 4

## Analysis of receipts of government grants

Description	This year £	Last year £
Government grant 1		
Government grant 2		
Government grant 3	-	-
Other	-	-
<b>Total</b>	None	None

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*

## Note 5 Donated goods, facilities and services

Seconded staff  
Use of property  
Other

	This year £	Last year £
	-	-
	-	-
	-	-
	None	None

**Section C Notes to the accounts (cont)**

**Note 6 Analysis of expenditure**

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year	LAST YEAR 2022			
						Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£	£				£
<b>Expenditure on raising funds:</b>									
Incurring seeking donations			-	0				-	0
Staging fund raising events	568			568	533	533			533
Advertising, marketing, direct mail and publicity				0	0				0
Database development costs				0	0				0
Other trading activities				0					0
				0	0				0
<b>Total expenditure on raising funds</b>	<b>568</b>	<b>0</b>	<b>0</b>	<b>568</b>	<b>533</b>	<b>533</b>	<b>0</b>	<b>0</b>	<b>533</b>
<b>Expenditure on charitable activities</b>									
Church running	33,641	221		33862	34973	34,028	945		34973
Clergy	6,222	64		6286	5029	5,029			5029
Sudan school				0	0				0
Administration	31,710			31710	28377	28,377			28377
Parish hall running	6,545			6545	5738	5,738			5738
Schools/Youth work	410			410	729	289	440		729
Wareham Toddlers/Sandford		26		26	116		116		116
Home & overseas mission	250	17,363		17613	23203	3,000	20,203		23203
				0	0				0
<b>Total expenditure on charitable activities</b>	<b>78778</b>	<b>17674</b>	<b>0</b>	<b>96452</b>	<b>98165</b>	<b>76461</b>	<b>21704</b>	<b>0</b>	<b>98165</b>
<b>Separate material item of expense</b>									
Diocesan parish share	117,415		-	117415	113995	113,995		-	113995
Building & fabric repair	2,727	62,287		65014	59078		59,078		59078
	-	-	-	0	0	-	-	-	0
<b>Total</b>	<b>120,142</b>	<b>62,287</b>	<b>-</b>	<b>182429</b>	<b>173073</b>	<b>113,995</b>	<b>59,078</b>	<b>-</b>	<b>173073</b>
<b>Other</b>									
Miscellaneous	47			47	353	353		-	353
Sundries	1,020	127		1147	1380	1,380	-	-	1380
				0	0			-	0
				0	0			-	0
				0	0			-	0
<b>Total other expenditure</b>	<b>1,067</b>	<b>127</b>	<b>-</b>	<b>1194</b>	<b>1733</b>	<b>1,733</b>	<b>-</b>	<b>-</b>	<b>1733</b>
<b>TOTAL EXPENDITURE</b>	<b>200,555</b>	<b>80,088</b>	<b>-</b>	<b>280643</b>	<b>273504</b>	<b>192,722</b>	<b>80,782</b>	<b>-</b>	<b>273504</b>



**Note 9 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation
						(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
<b>Total</b>	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between

See Below

Support costs are shown as cost centres in Charitable Activities which are then allocated directly, or apportioned to, individual funds

**Section C****Notes to the accounts****Note 10**                      **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
£1,020	None
None	None

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	27,457	24,651
Social security costs		-
Pension costs (defined contribution scheme)	2,414	2,213
Other employee benefits	-	-
<b>Total staff costs</b>	<b>29,871</b>	<b>26,864</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

0

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

0

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

£23250.00

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	1.00	1.00
Other	0.30	0.30
<b>Total</b>	<b>1.30</b>	<b>1.30</b>

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

2023 £2414 (2022 £2213)

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

We don't. It is all shown as Unrestricted under Administration

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

We Confirm

**Note 14****Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	33,542	33,542
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	33,542	33,542

**14.2 Depreciation and Impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						
At beginning of the year	-	-	-	33,542	33,542	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	33,542	33,542	

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**Section C** **Notes to the accounts** **(cont)**

**Note 16** **Heritage assets**  
*Please complete this note if the charity has heritage assets*

**16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.	Five churches within the Wareham benefice.
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	Not recognised within our accounts.

**Section C**                      **Notes to the accounts**                      **(cont)**

**Note 17**                      **Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	148,050	-	-	-	148,050
Add: additions to investments during period*	-		-	-	-	-
Less: disposals at carrying value	-		-	-	-	-
Less: impairments	-		-	-	-	-
Add: Reversal of Impairments	-		-	-	-	-
Add/(deduct): transfer in/(out) in the period	-		-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	0	14,050	0	0	0	14,050
Carrying (fair) value at end of year	-	162,100	-	-	-	162,100

**LAST YEAR 2022**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
	-	167,704	-	-	-	167,704
	-		-	-	-	-
	-		-	-	-	-
	-		-	-	-	-
	-		-	-	-	-
	-	19,654	-	-	-	19,654
	-	148,050	-	-	-	148,050

\*Please specify additions resulting from acquisitions through business combinations, if any. None

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.3 If your charity holds investment properties, please complete the following note:                      **NONE**

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

**Analysis of current asset investments**

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	8,200	8,200
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	<b>8,200</b>	<b>8,200</b>

17.5 Guarantees NONE

**17.7 Additional Information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

The investments are a source of investment income. We have not hedged and they are not loans.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

We valued at market value as at the 31st December 2023

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

None

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors  
Prepayments and accrued income  
Other debtors-Gift aid tax from HMRC

Total

This year	Last year
£	£
252	2,277
	-
1,715	1,715
1,967	3,992

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors  
Prepayments and accrued income  
Other debtors

This year	Last year
£	£
	NIL
-	-
-	-
-	-
Total -	-

**Note 20** Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Bank loans and overdrafts	-	-	-	-
Accruals	3,700	3,700	-	-
Parish Hall invoice provision	100	100		
Gift Aid debtor provision	250	250		
Taxation and social security		-	-	-
Other creditors-Agency accounts	12,700	3,915	-	-
<b>Total</b>	<b>16,750</b>	<b>7,965</b>	<b>-</b>	<b>-</b>

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

<i>Provision for bad debts and credit notes for invoices for hiring the Parsh Hall (£100) and the Gift Aid debtor (£250)</i>
<i>A small number of outstanding invoices at year end will need crediting or the GAD is overstated.</i>
<i>None</i>

**21.2 Movements in recognised provisions and funding commitment during the period**

	This year £	Last year £
Balance at the start of the reporting period	350	350
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	350	350

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

*Our debtors are for hire of the Parish Hall and all bills are payable within one month. Any bills not paid at year end over 60 days old are 100% provided for. The investments are held with the CCLA C of E investment fund. Creditors are paid according to their terms.*

None

**Note 23 Contingent liabilities and contingent assets**

**NONE**

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash Investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
8,200	8,200
186,559	164,497
-	-
194,759	172,697

**Note 25 Fair value of assets and liabilities**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

As explained on an earlier note, all invoices for hire of the Parish Hall are fully provided for if they are 60 days or over. Our investments are with the CCLA C of E Investment fund and the market values are checked every month.

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

Debtors over 60 days are fully provided for and written off in the SOFA . The market values of the investments are above book value at year end so no action is required.

**Note 26****Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

--

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

--

**Section C** **Notes to the accounts** (cont)

**Note 27** **Charity funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Wareham Land Funds	PE	Endowment fund held by the Diocese on behalf of the PCC. The income from the fund's capital is used for the repair of SMOW and /or charitable work in the Parish of Wareham		0	0	0	0	0
Michael Smith Endowment fund	PE	Shares in Tesco held by the PCC but not shown in B/S. Interest for Mission and Fabric						0
LSM TB & BF Fund	Permanent Endowment	Capital sum invested. Interest for LSM music & organ	8609				817	9426
LSM Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested Interest for LSM Fabric	17219				1634	18853
Arne Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested. Interest for Arne Fabric	17219				1634	18853
		<b>sub total</b>	<b>43048</b>					<b>47133</b>
LSM Fabric	Restricted	LSM Fabric	11722	21570	45079	13255		1468
Elmes Memorial	Restricted	Elmes Memorial Fund	2737					2737
Ruth Guinness	Restricted	Antiques	0					0
LSM AV/Media	Restricted	LSM sound and visual systems	1071		718			353
LSM Fabric Re-ordering	Restricted	LSM Fabric Re-ordering	7641		2308			5333
Sandford Fabric	Restricted	For fitting out Sandford Worship Centre	5728	19	913			4834
Arne Fabric	Restricted	Arne fabric	16952	1872	440			18384
Arne Church Congregation	Restricted	Arne Congregation	1000					1000
Saint Martins on the Wall Fabric	Restricted	SMOW fabric	30034	1166	12312	6110		25000
East Holme Fabric	Restricted	EH Fabric	8403	211				8614
LSM Bell Fund	Restricted	LSM Church bells maintenance	6432					6432
St.Stephens School S. Sudan	Restricted	Sudan School upkeep & teacher wages	2909		6700	3672		119
Parish Hall Maintenance	Restricted	PH Repairs and maintenance	1177	1490				2667
Legacies	Restricted	From the estate of Paddy for PCC uses	16285					16285
Land Fund interest (SMOW/Parish)	Restricted	Land Fund (SMOW Fabric/Parish)	0	9458		9458		0
Sandford Mission	Restricted	Sandford Mission	467	20		13		500
Rector/Church Wardens Discret.	Restricted	Rector/CW (small donations for needy)	885		64			821
Clergy Property Redecoration Fund	Restricted	Clergy Property Redecoration Fund	1000			2000		3000
LSM Flowers	Restricted	Flowers for LSM Church	0	42				42
LSM Organ	Restricted	LSM Organ	3334	1270	864			3740
Angel Voices	Restricted	Angel Voices	95					95
Mission Fund	Restricted	Overseas/Home Mission including M.Taylor, R. Guinness	6889	7487	10662	3442		272
Parish Toddler Group	Restricted	Parish Toddler Group	702	640	28			1314
		<b>sub total</b>	<b>125463</b>					<b>102772</b>
LSM Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2022	12184				2752	14936
LSM TB & BF Investment Reval.	Restricted	Gains on revaluations as at 31.12.2022	4168				941	5109
Arne Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2022	7825				1766	9591
		<b>sub total</b>	<b>24177</b>					<b>29636</b>
		<b>Total Endowment &amp; restricted funds</b>	<b>192688</b>	<b>45247</b>	<b>80088</b>	<b>12150</b>	<b>9544</b>	<b>179541</b>
		149639.85						
Other:- Unrestricted but Designated Funds		<b>From The SOFA The totals line must be:-</b>		<b>45247</b>	<b>80088</b>	<b>12150</b>	<b>9544</b>	
M.Smith Endowment Fund Interest	Designated	by the PCC - Mission	6158	1768	200	230		7496
From General Funds	Designated	by the PCC for Clergy Prop Refurb.	500					500
From General Funds	Designated	by the PCC for Insurance Purchase	0	15000				15000
From Gifford Legacy	Designated	by the PCC for LSM Re-Ordering	9355					9355

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Wareham Land Funds	PE	Endowment fund held by the Diocese on behalf of the PCC. The income from the fund's capital is used for the repair of SMOW and for charitable work in the Parish of Wareham		0	0	0	0	0
Michael Smith Endowment fund	PE	Shares in Tesco held by the PCC but not shown in B/S. Interest for Mission and Fabric						0
LSM TB & BF Fund	Permanent Endowment	Capital sum invested. Interest for LSM music & organ	9752				1144	8608
LSM Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested Interest for LSM Fabric	19504				2285	17219
Arme Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested. Interest for Arme Fabric	19504				2285	17219
		<b>sub total</b>	<b>48761</b>					<b>43047</b>
LSM Fabric	Restricted	LSM Fabric	10279	7250	5807			11722
Eimes Memorial	Restricted	LSM East Window (Eimes)	2737					2737
Ruth Guinness	Restricted	Antiques	115		115			0
LSM AV/Media	Restricted	LSM sound and visual systems	1021	50				1071
LSM Fabric re ordering	Restricted	LSM Fabric re ordering	1901		1495	7235		7641
Sandford Fabric	Restricted	For fitting out Sandford Worship Centre	7184	300	1756			5728
Arme Fabric	Restricted	Arme fabric	16378	1576				16952
Arme church congregation	Restricted	Arme church congregation	1000					1000
Saint Martine on the Wall Fabric	Restricted	SMOW fabric	32683	2310	4959			30034
East Holme Fabric	Restricted	EH Fabric	8364	38				8403
LSM Bell Fund	Restricted	LSM Church bells maintenance	6432					6432
St. Stephens School S. Sudan	Restricted	Sudan School upkeep & teacher wages	395	1238	8562	9838		2909
Parish Hall Maintenance	Restricted	PH Repairs and maintenance	13115	24252	36240	50		1177
Legacies	Restricted	From the estate of Paddy for PCC uses	16285					16285
Land Fund interest (SMOW/Parish)	Restricted	Land Fund (SMOW Fabric/Parish)	0	9407		9407		0
Sandford Mission	Restricted	Sandford Mission	548		81			467
Rector/Church Wardens Discret.	Restricted	Rector/CW (small donations for needy)	910		25			885
Clergy Property Redecoration Fund	Restricted	Clergy Property Redecoration Fund	1000					1000
LSM Flowers	Restricted	Flowers for LSM Church	0	145	301	156		0
LSM Organ	Restricted	LSM Organ	5818	7028	9512			3334
Angel Voices	Restricted	Angel Voices	255		160			95
Mission Fund	Restricted	Overseas/Home Mission including M. Taylor, R. Guinness	8970	8371	11452			6889
Parish Toddler Group	Restricted	Parish Toddler Group	1148	120	317	250		702
		<b>sub total</b>	<b>138538</b>					<b>125463</b>
LSM Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2021	16034				3850	12184
LSM TB&BF Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2021	5484				1317	4167
Arme Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2021	10295				2470	7825
		<b>sub total</b>	<b>31813</b>					<b>24176</b>
		<b>Total Endowment &amp; restricted funds</b>	<b>217110</b>	<b>62086</b>	<b>80782</b>	<b>7622</b>	<b>13351</b>	<b>182686</b>
Other: - Unrestricted but Designated Funds								
M. Smith Endowment fund interest	Designated	Designated by the PCC-Mission	13284	1874		9000		6168
From General Funds	Designated	by the PCC for Clergy Property Refurb.	500	0				500
Joseph Calleja Concert	Designated	by the PCC for LSM Re-ordering-Restricted		8730	1495	7235		0
From Gifford Legacy	Designated	by the PCC for LSM Re-Ordering	7415	1940				9355

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
From unrestricted to restricted funds	£2000 from Unres to Clergy Property Maint Fund as agreed by PCC - £13255 to be transferred to from Unres to the LSM Fabric Fund as agreed by PCC	£15,255
Between restricted funds	Wareham Land Fund monies of £9458 - £6110 were transferred to the SMOW Fabric fund after a meeting with the Trustees and SMOW Committee to top up the fund to the agreed £25000 - £3672 transferred from Parish Mission to St Stephens School as directed by the Mission Committee - Transfer from Parish Mission Fund to Mission Partners as directed by Mission Committee £3442.00	£0
From restricted funds to unrestricted funds	Wareham Land Fund monies of £9458 - £3348 were transferred to the general fund after a meeting with the Trustees and SMOW Committee for the General Fund. £13 transferred from unrestricted to Sandford Mission	-£3,335
From Des funds to Restricted	£230 from Michael Smith Fund to Parish Mission	£230

Total

## 27.4 Designated funds

Planned use	Purpose of the designation	Amount
Michael Smith legacy	Designated by the PCC to support home and overseas mission and the LSM fabric fund in line with family wishes	£7,496
Clergy property fund	Designated by the PCC to provide a fund for future maintenance of clergy property.	£500
LSM re-ordering Fund	Designated by the PCC to provide a fund for re-ordering LSM from monies received from the Gifford legacy	£9,355
LSM Burlary Silverware	Designated by the PCC to provide monies to cover the cost of the insurance purchase at Lady St Mary church	£15,000

## LAST YEAR

Note 27

Charity funds (cont)

### 27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
From unrestricted to restricted funds	£350 from Unres to PH Maint Friday Lunch Club Monies - £156 from Unres to LSM Flower Fund - £837 from Unres Sudan teachers Terekeka Gift Aid	£1,343
Between restricted funds		
From restricted funds to unrestricted funds	Wareham Land Fund monies of £9407 were transferred to the general fund after a meeting with the Trustees and SMOW Committee for Drainage works at LSM and £300 for Parish Hall Maintenance £250 Wareham (Parish) Toddler Group to Unres	-£9,957
From Designated funds to Restricted funds	From Michael Smith Legacy £9000 to Parish Mission Funds and £7235 from Joseph Calleja Concert LSM Fabric re-ordering Des to LSM Fabric Re-ordering Res	£16,235

### 27.4 Designated funds

Planned use	Purpose of the designation	Amount
Michael Smith legacy	Designated by the PCC to support home and overseas mission and the LSM fabric fund in line with family wishes	£6158
Clergy property fund	Designated by the PCC to provide a fund for future maintenance of clergy property.	£500
LSM re-ordering Fund	Designated by the PCC to provide a fund for re-ordering LSM from monies received from the Gifford legacy	£9,355

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

NONE

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (mostly travel)	3293	5029
<b>TOTAL</b>	<b>3293</b>	<b>5029</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
		NONE	£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WAREHAM**

England & Wales - Charity number 1132868

---

# Accounts

---



**Trustees' Annual Report for the period**

**From 1<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022**

**Charity name: The Parochial Church Council of Wareham**

**Charity registration number: 1132868**

**Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>The Parochial Church Council (The P.C.C.) has the responsibility of co-operating with the incumbent, the Reverend Canon Simon Everett, the other Clergy and the Church Wardens in promoting in the ecclesiastical benefice the whole mission of the Church of England, pastoral, evangelistic, social and ecumenical.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Regular services at all churches. Ministry to the sick and bereaved. Ministry to schools. Spreading the Christian faith and teaching the Bible.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>When planning our activities, the incumbent and the PCC consider the Charity Commission's guidance on public benefit and the specific guidance for the advancement of religion.</b>

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<b>The joint benefice relies upon the many contributions of its volunteers.</b>

Other		
-------	--	--

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The ecclesiastical Parish of Wareham is a large geographical area and includes the Parish church of Lady Saint Mary and the churches of Saint John the Evangelist East Holme, Sandford Saint Martin's Community Worship Centre, Saint Nicholas Arne and Saint Martin's on the Wall Wareham. The P.C.C has responsibility for the maintenance of the churches and the Parish Hall and Parish Office. The P.C.C is committed to enabling as many people as possible to worship and to become part of the parish community. Our services and worship put faith into practice through prayer and scripture, music and sacrament. We try to enable ordinary people to live out their faith as part of our parish community through worship and prayer, learning about the Gospel and developing their knowledge of and trust in, Jesus.

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>At the end of the year the Unrestricted Fund was £124,087 which included £16013 as a Designated fund for specific purposes.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>We try to hold a balance in the General or Unrestricted Fund equal to <i>at least</i> 4 months of annual expenditure to smooth income fluctuations. At the year end this cover was approximately 6 months</b>
Amount of reserves held	Para 1.22	<b>General Reserve of £124,087 Restricted Reserves of £149,640</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	<b>None</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>None</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Giving by the congregation and visitors. Grants are obtained for major structural or repair projects. Fundraising events may be undertaken from time to time.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<b>1 The reliance on some key personnel 2 Five church buildings and the parish hall needing constant care involving financial resources.</b>
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>The P.C.C. is a registered charity and is governed by the Parochial Church Councils (Powers) Measure 1956 as emended, and Church Representation Rules.</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Unincorporated Trust</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Trustees are appointed by the bodies they are representing, such as each Church and the Deanery. Ex officio members are appointed by the Diocese or in the case of the Treasurer and Secretary, by the P.C.C.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	The Parochial Church Council of Wareham, Dorset
Other name the charity uses	Wareham PCC
Registered charity number	1132868
Charity's principal address	The Parish Office, Church Green, Wareham Dorset. BH20 4ND

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	The Reverend Canon Simon Everett: Ex Officio Trustee	Chair		
2	The Reverend Stuart Cocksedge: Ex Officio Trustee			
3	The Reverend Helen Williams: Curate and Ex Officio Trustee			
4	Mrs. Hilary Goodinge: Parish Churchwarden & Trustee	Parish Churchwarden		Deanery Synod
5	Mr. Michael Quinlan: Parish Churchwarden & Trustee	Parish Churchwarden		
6	Mr. Jonathan Moulton: East Holme Churchwarden & Trustee and Denary Synod representative	Churchwarden		Deanery Synod
7	Mr Leslie Selby: Churchwarden and Trustee	Churchwarden		
8	Mr. Paul Harrison: LSM trustee and Deanery Synod Representative			Deanery Synod
9	Mr. Simon Lathwell: LSM trustee			
10	Mrs. Elizabeth Day: Deanery Synod Representative & Trustee			Deanery Synod
11	Mrs Rebecca Green Deanery Synod Representative & St Martin on the Walls Local warden and Trustee	Local Church Warden		Deanery Synod
12	Mrs Susan Bartholomew LSM Trustee			
13	Mr Nicholas Burden LSM Trustee			
14	Mrs Barbara Wells: Sandford Trustee and Local Warden	Local Church Warden		
15	Mrs. Virginia Collings: Arne Trustee and Local Warden	Local Church Warden		
16	Judith Leach: Arne trustee			
17	Mark Lapper: Ex Officio Trustee	PCC Treasurer		
18	Mrs Hazel Walters: St Martin on the Walls Trustee			

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent Examiner	Nicola Halls Fletcher and Partners	Crown Chambers, Bridge Street, Salisbury, Wiltshire, SP1 2LZ

#### Name of chief executive or names of senior staff members (Optional information)

--

### Exemptions from disclosure

Reason for non-disclosure of key personnel details

--



### Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Canon Simon Everett	Hilary Goodinge 
Position (eg Secretary, Chair, etc)	Chairperson	Parish Churchwarden
Date	31/5/2023	



**Section A Independent Examiner's Report**

<b>Report to the trustees</b>	Charity Name Parochial Church Council of Wareham		
<b>On accounts for the year ended</b>	31 December 2022	<b>Charity no (if any)</b>	1132868
<b>Set out on pages</b>	10 - 40		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2022.

**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 Trust's accounts carried out under section 145 of the 2011 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**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

**Signed:** Nicola A Halls **Date:** 9th May 2023

**Name:** Nicola A Halls

**Relevant professional qualification(s) or body (if any):** FCA

**Address:** Fletcher & Partners, Crown Chambers, Bridge Street, Salisbury SP1 2LZ



Parochial Church Council of Wareham			Charity No (if any)	1132868
<b>Annual accounts for the period</b>				
Period start date	<b>01.01.2022</b>	To	Period end date	<b>31.12.2022</b>

## Section A Statement of financial activities

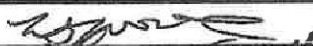

Recommended categories by activity	Guidance Notes				2022 Total	2021 Prior
		Unrestricted funds	Restricted income funds	Endowment funds	funds	year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	166223	47730	0	213953	186365
Charitable activities	S02	10899	947	0	11846	4277
Other trading activities	S03	7067	60	0	7127	11578
Investments	S04	3455	13349	0	16804	31380
Separate material item of income	S05	12500	0	0	12500	8522
Other	S06	0	0	0	0	
<b>Total</b>	S07	<b>200144</b>	<b>62086</b>	<b>0</b>	<b>262230</b>	<b>242122</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	533	0	0	533	2131
Charitable activities	S09	76461	21704	0	98165	81861
Separate material item of expense	S10	113995	59078	0	173073	121598
Other	S11	1733	0	0	1733	56
<b>Total</b>	S12	<b>192722</b>	<b>80782</b>	<b>0</b>	<b>273504</b>	<b>205646</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	7422	-18696	0	-11274	36476
<b>Net income/(expenditure)</b>	S14	<b>-6303</b>	<b>-7636</b>	<b>-5715</b>	<b>-19654</b>	<b>21082</b>
<b>Extraordinary items</b>	S15	<b>1119</b>	<b>-26332</b>	<b>-5715</b>	<b>-30928</b>	<b>57559</b>
<b>Transfers between funds</b>	S16	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other recognised gains/(losses):</b>	S17	<b>-7622</b>	<b>7622</b>	<b>0</b>	<b>0</b>	<b>0</b>
Gains and losses on revaluation of fixed assets for the charity's own use	S18				0	0
Other gains/(losses)	S19	0	0	0	0	0
<b>Net movement in funds</b>	S20	<b>-6503</b>	<b>-18711</b>	<b>-5715</b>	<b>-30928</b>	<b>57558</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	130590	168351	48761	347702	290144
<b>Total funds carried forward</b>	S22	<b>124087</b>	<b>149640</b>	<b>43046</b>	<b>316774</b>	<b>347702</b>

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	0	0	0	0	0
Tangible assets	(Note 14)	B02	0	0	0	0	0
Heritage assets	(Note 16)	B03	0	0	0	0	0
Investments	(Note 17)	B04	47482	57521	43047	148050	167704
<i>Total fixed assets</i>		B05	47482	57521	43047	148050	167704
<b>Current assets</b>							
Stocks	(Note 18)	B06				0	0
Debtors	(Note 19)	B07	3992			3992	5020
Cash short term deposits	(Note 17.4)	B08		8200		8200	8200
Cash at bank and in hand	(Note 24)	B09	80578	83919		164497	174515
<i>Total current assets</i>		B10	84570	92119	0	176689	187735
Creditors: amounts falling due within one year	(Note 20)	B11	7965	0	0	7965	7737
<i>Net current assets/(liabilities)</i>		B12	76605	92119	0	168724	179998
<i>Total assets less current liabilities</i>		B13	124087	149641	43047	316774	347702
Creditors: amounts falling due after one year	(Note 20)	B14	0	0	0	0	0
Provisions for liabilities		B15		0	0	0	0
<i>Total net assets or liabilities</i>		B16	124087	149641	43047	316774	347702
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	0		25000	25000	25000
Restricted income funds	(Note 27)	B18		125463		125463	136537
Unrestricted funds		B19	104151			104151	104351
Revaluation reserve		B20	19937	24177	18046	62160	81814
<i>Total funds</i>		B21	124088	149640	43046	316774	347702

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Hilary Goodinge	3/5/2023
	Simon Everett	3/5/2023

## Note 1 Basis of preparation

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

YES

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:* **Not Applicable**

**1.3 Change of accounting policy NOT APPLICABLE****1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

**Note 2 Accounting policies****2.2 INCOME**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Settlement of insurance claims</b>	<p>Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						

<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	N/a		
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
	✓	

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	2022 Total funds £	2021 Prior year £		
<b>Donations and legacies:</b>	Donations and gifts	32673	37001		69674	29728		
	Gift Aided planned giving	69833			69333	73052		
	Tax recovered and recoverable	19476	1153		20629	21059		
	Other non gift aided planned giving	6652			6652	8404		
	Legacies	5000	2500		7500			
	Collections	16222	804		17026	11344		
	Grants provided by Governments or local authority				0	18160		
	Offertory boxes	7472			7472	6085		
	Home/Overseas mission	837	6272		7109	11693		
	St. Stephen's School South Sudan				0	0		
	Flower festivals				0	0		
	Gift day	8058			8058	6840		
	Income from agency account adjustment				0	0		
	<b>Total</b>	<b>166223</b>	<b>47730</b>	<b>0</b>	<b>213953</b>	<b>186365</b>		
<b>Charitable activities:</b>	Parish hall hire	8829	767		9596	2961		
	Church Vestry hire/Sandford Worship	2070	60		2130	1100		
	Youth work		120		120	216		
	Other				0	0		
<b>Total</b>	<b>10899</b>	<b>947</b>	<b>0</b>	<b>11846</b>	<b>4277</b>			
<b>Other trading activities:</b>	Refreshments (LSM(Sat&Sun)+Sandford)	5019	30		5049	1643		
	Creech Grange & other fund raising	1435			1435	9935		
	Parish Office Income/ Gift Sales	613			613	0		
	Wareham Toddlers/Sandford Seedlings				0	0		
	Other		30		30	0		
<b>Total</b>	<b>7067</b>	<b>60</b>	<b>0</b>	<b>7127</b>	<b>11578</b>			
<b>Income from investments:</b>	Investment Interest Income	3455	13349		16804	31380		
	Bank/Building Society Interest				0	0		
<b>Total</b>	<b>3455</b>	<b>13349</b>	<b>0</b>	<b>16804</b>	<b>31380</b>			
<b>Separate material item of income:</b>	P.C.C. fees	12500			12500	8522		
					0	0		
<b>Total</b>	<b>12500</b>	<b>0</b>	<b>0</b>	<b>12500</b>	<b>8522</b>			
<b>Other:</b>	Other	0	0	0	0	0		
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL INCOME</b>				<b>200144</b>	<b>62086</b>	<b>0</b>	<b>262230</b>	<b>242122</b>

## LAST YEAR 2021

Unrestricted funds	Restricted		Endowment funds	Total funds £
	income funds	income funds		
7610	22118			29728
73052				73052
18084	2975			21059
8404				8404
				0
11344				11344
				0
18160				18160
6085				6085
	11693			11693
				0
				0
6840				6840
				0
				0
<b>149579</b>	<b>36786</b>	<b>0</b>	<b>0</b>	<b>186365</b>
				0
2961				2961
910	190			1100
	216			216
				0
				0
<b>3871</b>	<b>406</b>	<b>0</b>	<b>0</b>	<b>4277</b>
				0
1643				1643
9575	360			9935
				0
				0
				0
<b>11218</b>	<b>360</b>	<b>0</b>	<b>0</b>	<b>11578</b>
				0
12438	18942			31380
				0
<b>12438</b>	<b>18942</b>	<b>0</b>	<b>0</b>	<b>31380</b>
				0
8522				8522
				0
				0
<b>8522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8522</b>
				0
0	0	0	0	0
0	0	0	0	0
<b>185628</b>	<b>56494</b>	<b>0</b>	<b>0</b>	<b>242122</b>

## Note 4

## Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1			18,160
Government grant 2			
Government grant 3		-	-
Other		-	-
	<b>Total</b>	-	18,160

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

--

*Please give details of other forms of government assistance from which the charity has directly benefited.*

--

## Note 5

## Donated goods, facilities and services

Seconded staff  
Use of property  
Other

	This year £	Last year £
	-	-
	-	-
	-	-
		None

## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	2022 Total funds £	2021 Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurrred seeking donations			-	0	
Staging fund raising events	533			533	2077
Advertising, marketing, direct mail and publicity				0	0
Database development costs				0	0
Other trading activities				0	54
				0	0
<b>Total expenditure on raising funds</b>	<b>533</b>	<b>0</b>	<b>0</b>	<b>533</b>	<b>2131</b>
<b>Expenditure on charitable activities</b>					
Church running	34,028	945		34973	33243
Clergy	5,029			5029	2550
Sudan school				0	0
Administration	28,377			28377	25986
Parish hall running	5,738			5738	4541
Schools/Youth work	289	440		729	334
Wareham Toddlers/Sandford		116		116	125
Home & overseas mission	3,000	20,203		23203	15081
				0	0
<b>Total expenditure on charitable activities</b>	<b>76461</b>	<b>21704</b>	<b>0</b>	<b>98165</b>	<b>81860</b>
<b>Separate material item of expense</b>					
Diocesan parish share	113,995		-	113995	108565
Building & fabric repair		59,078		59078	13033
	-	-	-	0	0
<b>Total</b>	<b>113,995</b>	<b>59,078</b>	<b>-</b>	<b>173073</b>	<b>121598</b>
<b>Other</b>					
Miscellaneous	353		-	353	
Sundries	1,380		-	1380	56
				0	0
				0	0
				0	0
<b>Total other expenditure</b>	<b>1,733</b>	<b>-</b>	<b>-</b>	<b>1733</b>	<b>56</b>
<b>TOTAL EXPENDITURE</b>	<b>192,722</b>	<b>80,782</b>	<b>-</b>	<b>273504</b>	<b>205645</b>

## LAST YEAR 2021

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
			-	0
	1,967	110		2077
				0
				0
	54			54
				0
<b>2021</b>	<b>110</b>	<b>0</b>		<b>2131</b>
	32,226	1,017		33243
	2,550			2550
				0
	25,986			25986
	4,541			4541
	320	14		334
		125		125
	3,035	12,046		15081
	-	-	-	0
<b>68658</b>	<b>13202</b>	<b>0</b>		<b>81860</b>
	108,565		-	108565
		13,033		13033
	-	-	-	0
<b>108,565</b>	<b>13,033</b>	<b>-</b>		<b>121598</b>
				0
	56		-	56
				0
				0
				0
<b>56</b>	<b>-</b>	<b>-</b>		<b>56</b>
<b>179,300</b>	<b>26,345</b>	<b>-</b>		<b>205645</b>



**Note 9 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation
						(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
<b>Total</b>	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs

See Below

Support costs are shown as cost centres in Charitable Activities which are then allocated directly, or apportioned to, individual funds

**Note 10**                      **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
0	None
0	None

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	24,651	21,151
Social security costs		-
Pension costs (defined contribution scheme)	2,213	2,615
Other employee benefits	-	-
<b>Total staff costs</b>	<b>26,864</b>	<b>23,766</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

0

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

0

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

Parish administrator £17319

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	1.00	1.00
Other	0.30	0.30
<b>Total</b>	<b>1.30</b>	<b>1.30</b>

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

2022 £2213 2021 £2615 2020 £2414, 2019 £2414, 2018 £2414  
2017 £2414 2016 £1443

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

We don't. It is all shown as Unrestricted under Administration

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

We Confirm

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	33,542	33,542
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	33,542	33,542

**14.2 Depreciation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						
At beginning of the year	-	-	-	33,542	33,542	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	33,542	33,542	

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**Note 16****Heritage assets**

*Please complete this note if the charity has heritage assets*

**16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

Five churches within the Wareham benefice.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

Not recognised within our accounts.

**Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	167,704	-	-	-	167,704
<b>Add:</b> additions to investments during period*	-		-	-	-	-
<b>Less:</b> disposals at carrying value	-		-	-	-	-
<b>Less: impairments</b>	-		-	-	-	-
<b>Add: Reversal of impairments</b>	-		-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-		-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	0	-19,654	0	0	0	-19,654
Carrying (fair) value at end of year	-	148,050	-	-	-	148,050

\*Please specify additions resulting from acquisitions through business combinations, if any.

None

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.3 If your charity holds investment properties, please complete the following note: **NONE**

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

**Analysis of current asset investments**

This year	Last year
£	£
-	-
8,200	8,200
-	-
-	-
-	-
8,200	8,200

Cash or cash equivalents  
Listed investments  
Investment properties  
Social investments  
Other investments  
Total

17.5 Guarantees NONE

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

The investments are a source of investment income. We have not hedged and they are not loans.
We valued at market value as at the 31st December 2022
None

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors-Gift aid tax from HMRC

**Total**

This year	Last year
£	£
2,277	126
	-
1,715	4,894
3,992	5,020

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
NIL	NIL
-	-
-	-
-	-
<b>Total</b>	-

**Note 20****Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Bank loans and overdrafts	-	-	-	-
Accruals	3,700	3,698	-	-
Parish Hall invoice provision	100	100		
Gift Aid debtor provision	250	250		
Taxation and social security		-	-	-
Other creditors-Agency accounts	3,915	3,689	-	-
<b>Total</b>	<b>7,965</b>	<b>7,737</b>	<b>-</b>	<b>-</b>

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

<i>Provision for bad debts and credit notes for invoices for hiring the Parsh Hall (£100) and the Gift Aid debtor (£250)</i>
<i>A small number of outstanding invoices at year end will need crediting or the GAD is overstated.</i>
<i>None</i>

**21.2 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts charged against the provision in the current period  
 Unused amounts reversed during the period  
 Balance at the end of the reporting period

This year £	Last year £
350	350
-	-
-	-
-	-
350	350

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1** Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

*Our debtors are for hire of the Parish Hall and all bills are payable within one month. Any bills not paid at year end over 60 days old are 100% provided for. The investments are held with the CCLA C of E Investment fund. Creditors are paid according to their terms.*

**22.2** If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

None

**Note 23 Contingent liabilities and contingent assets**

**NONE**

**Note 24**                      **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

<b>This year £</b>	<b>Last year £</b>
-	-
8,200	8,200
164,487	174,516
-	-
172,687	182,716

**Note 25 Fair value of assets and liabilities**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

As explained on an earlier note, all invoices for hire of the Parish Hall are fully provided for if they are 60 days or over. Our investments are with the CCLA C of E investment fund and the market values are checked every month.

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

Debtors over 60 days are fully provided for and written off in the SOFA . The market values of the investments are above book value at year end so no action is required.

**Note 26****Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Wareham Land Funds	PE	Endowment fund held by the Diocese on behalf of the PCC. The income from the fund's capital is used for the repair of SMOW and /or charitable work in the Parish of Wareham		0	0.00	0	0	0
Michael Smith Endowment fund	PE	Shares in Tesco held by the PCC but not shown in B/S. Interest for Mission and Fabric						0
LSM TB & BF Fund	Permanent Endowment	Capital sum invested. Interest for LSM music & organ	9752				-1144	8608
LSM Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested Interest for LSM Fabric	19504				-2285	17219
Arne Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested. Interest for Arne Fabric	19504				-2285	17219
		<b>sub total</b>	<b>48761</b>					<b>43047</b>
LSM Fabric	Restricted	LSM Fabric	10279	7250	-5807.00			11722
Elmes Memorial	Restricted	Elmes Memorial Fund	2737					2737
Ruth Guinness	Restricted	Antiques	115		-115.00			0
LSM AV/Media	Restricted	LSM sound and visual systems	1021	50				1071
LSM Fabric Re-ordering	Restricted	LSM Fabric Re-ordering	1901		-1495.00	7235		7641
Sandford Fabric	Restricted	For fitting out Sandford Worship Centre	7184	300	-1756.00			5728
Arne Fabric	Restricted	Arne fabric	15376	1576				16952
Arne Church Congregation	Restricted	Arne Congregation	1000					1000
Saint Martins on the Wall Fabric	Restricted	SMOW fabric	32683	2310	-4959.00			30034
East Holme Fabric	Restricted	EH Fabric	8364	38				8403
LSM Bell Fund	Restricted	LSM Church bells maintenance	6432					6432
St.Stephens School S. Sudan	Restricted	Sudan School upkeep & teacher wages	395	1238	-8562.00	9838		2909
Parish Hall Maintenance	Restricted	PH Repairs and maintenance	13115	24252	-36240.00	50		1177
Legacies	Restricted	From the estate of Paddy for PCC uses	16285					16285
Land Fund interest (SMOW/Parish)	Restricted	Land Fund (SMOW Fabric/Parish)	0	9407		-9407		0
Sandford Mission	Restricted	Sandford Mission	548		-81.00			467
Rector/Church Wardens Discret.	Restricted	Rector/CW (small donations for needy)	910		-25.00			885
Clergy Property Redecoration Fund	Restricted	Clergy Property Redecoration Fund	1000					1000
LSM Flowers	Restricted	Flowers for LSM Church	0	145	-301.00	156		0
LSM Organ	Restricted	LSM Organ	5818	7028	-9512.00			3334
Angel Voices	Restricted	Angel Voices	255		-160.00			95
Mission Fund	Restricted	Overseas/Home Mission including M.Taylor, R.Guinness	9970	8371	-11451.99			6889
Parish Toddler Group	Restricted	Parish Toddler Group	1148	120	-316.65	-250		702
		<b>sub total</b>	<b>136536</b>					<b>125463</b>
LSM Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2022	16034				-3850	12184
LSM TB & BF Investment Reval.	Restricted	Gains on revaluations as at 31.12.2022	5484				-1317	4167
Arne Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2022	10295				-2470	7825
		<b>sub total</b>	<b>31813</b>					<b>24176</b>
		<b>Total Endowment &amp; restricted funds</b>	<b>217110</b>	<b>62086</b>	<b>-80781.64</b>	<b>7622</b>	<b>-13351</b>	<b>192686</b>
		168348.85						
Other:- Unrestricted but Designated Funds		<b>From The SOFA The totals line must be:-</b>	<b>217110</b>	<b>62086</b>	<b>-80782.00</b>	<b>7622</b>	<b>-13351</b>	<b>192686</b>
M.Smith Endowment Fund Interest	Designated	by the PCC - Mission	13284	1874		-9000.00		6158
From General Funds	Designated	by the PCC for Clergy Prop Refurb.	500	0				500
Joseph Calleja Concert	Designated	by the PCC for LSM Re-Ordering Restricted	0	8730	-1495.00	-7235.00		0
From Gifford Legacy	Designated	by the PCC for LSM Re-Ordering	7415	1940				9355
		21199						
		<b>From Administrator SOFA This Should be:-</b>	<b>21199</b>	<b>12544</b>	<b>-1495.00</b>	<b>-16235.00</b>		<b>16013</b>

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Wareham Land Funds	PE	Endowment fund held by the Diocese on behalf of the PCC. The income from the fund's capital is used for the repair of SMOW and /or charitable work in the Parish of Wareham		0	0.00	0	0	0
Michael Smith Endowment fund	PE	Shares in Tesco held by the PCC but not shown in B/S. Interest for Mission and Fabric						0
LSM TB & BF Fund	Permanent Endowment	Capital sum invested. Interest for LSM music & organ	8528				1226	9752
LSM Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested Interest for LSM Fabric	17052				2452	19504
Arne Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested. Interest for Arne Fabric	17052				2452	19504
		<b>sub total</b>	<b>42631</b>					<b>48761</b>
LSM Fabric	Restricted	LSM Fabric	2532	11338	-9071.00	5480		10279
LSM East Window	Restricted	LSM East Window (Elmes)	2737					2737
LSM TB&BF Music	Restricted	Ruth Guinness	0	115				115
LSM AV/Media	Restricted	LSM sound and visual systems	187	834				1021
LSM re ordering	Restricted	LSM Fabric	1005	992	-96.00			1901
Sandford Fabric	Restricted	For fitting out Sandford Worship Centre	5501	2000	-317.00			7184
Arne Fabric	Restricted	Arne fabric	14420	1281	-325.00			15376
Arne church congregation	Restricted	Arne church congregation	1000					1000
Saint Mar'ins on the Wall Fabric	Restricted	SMOW fabric	30000	1366	-3300.00	4617		32683
East Holme Fabric	Restricted	EH Fabric	8357	7				8364
LSM Bell Fund	Restricted	LSM Church bells maintenance	6432					6432
St.Stephens School S. Sudan	Restricted	Sudan School upkeep & teacher wages	1343	1239	-2487.00	300		395
Parish Hall Maintenance	Restricted	PH Repairs and maintenance	153	13050	-86.00			13115
Legacies	Restricted	From the estate of Paddy for PCC uses	16285					16285
Land Fund interest (SMOW/Parish)	Restricted	Land Fund (SMOW Fabric/Parish)	0	9097		-9097		0
Sandford Mission	Restricted	Sandford Mission	873		-25.00	-300		548
Sandford Seedlings	Restricted	Sandford Seedlings	30	74	-14.00			90
Rector/Church Wardens Discret.	Restricted	Rector/CW (small donations for needy)	910					910
Clergy Property Redecoration Fund	Restricted	Clergy Property Redecoration Fund	1000					1000
LSM Flowers	Restricted	Flowers for LSM Church	135	138	-379.00	106		0
LSM Organ	Restricted	LSM Organ	4244	2158	-584.00			5818
Angel Voices	Restricted	Angel Voices	469		-214.00			255
Mission Fund	Restricted	Overseas/Home Mission including M.Taylor, R.Guinness	6931	12658	-9319.00			9970
Wareham Parents & Toddlers	Restricted	Wareham Parents & Toddlers	1041	142	-125.00			1058
		<b>sub total</b>	<b>105285</b>					<b>136536</b>
LSM Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2021	11905				4129	16034
LSM TB&BF Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2021	4072				1412	5484
Arne Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2021	7645				2650	10295
		<b>sub total</b>	<b>23622</b>					<b>31813</b>
		<b>Total Endowment &amp; restricted funds</b>	<b>171538</b>	<b>56489</b>	<b>-26344.00</b>	<b>1106</b>	<b>14321</b>	<b>217110</b>
<b>Other:- Unrestricted but Designated Funds</b>								
M.Smith Endowment fund interest	Designated	Designated by the PCC for Mission	5332	10987	-3035.00			13284
From General Funds	Designated	Designated by the PCC for Clergy Property Refurb.	500	0				500
From Gifford Legacy	Designated	Designated by the PCC for LSM Re-Ordering	7415	0				7415

## Note 27 Charity funds (cont)

## 27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
From unrestricted to restricted funds	£350 from Unres to PH Maint Friday Lunch Club Monies - £156 from Unres to LSM Flower Fund - £837 from Unres Sudan teachers Terekeka Gift Aid	£1,343
Between restricted funds		
From restricted funds to unrestricted funds	Wareham Land Fund monies of £9407 were transferred to the general fund after a meeting with the Trustees and SMOW Committee for Drainage works at LSM and £300 for Parish Hall Maintenance £250 Wareham (Parish) Toddler Group to Unres	-£9,957
From Designated funds to Restricted funds	From Michael Smith Legacy £9000 to Parish Mission Funds and £7235 from Joseph Calleja Concert LSM Fabric re-ordering Des to LSM Fabric Re-ordering Res	£16,235

**Total £7,621**

## 27.4 Designated funds

Planned use	Purpose of the designation	Amount
Michael Smith legacy	Designated by the PCC to support home and overseas mission and the LSM fabric fund in line with family wishes	£6158
Clergy property fund	Designated by the PCC to provide a fund for future maintenance of clergy property.	£500
LSM re-ordering Fund	Designated by the PCC to provide a fund for re-ordering LSM from monies received from the Gifford legacy	£9,355

Trans to Pa

£16,013

## Transfers Shown on the Administrator system SOFA

	Unrestricted	Designated	Total Unrestr	Restricted	Total
Transfers In	9957		9957	25703	35660
Transfers out	-1343	-16235	-17578	-18081	-35659
	8614	-16235	-7621	7622	1

We know that £9407 of Land Fund was transferred to Unrestricted from Restricted so the remaining transfers must be:-

	Unrestricted	Designated	Total Unrestr	Restricted	Total
W'ham land fnd	9407		9407	-9407	0
Other in	550		550	-550	0
Out	-1343	-16235	-17578	17578	0
	8614	-16235	-7621	7621	0

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

NONE

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (mostly travel)	5029	2550
<b>TOTAL</b>	<b>5029</b>	<b>2550</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
		NONE	£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WAREHAM**

England & Wales - Charity number 1132868

---

# Accounts

---



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021

Charity name: The Parochial Church Council of Wareham

Charity registration number: 1132868

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>The Parochial Church Council (The P.C.C.) has the responsibility of co-operating with the incumbent, the Reverend Canon Simon Everett, the other Clergy and the Church Wardens in promoting in the ecclesiastical benefice the whole mission of the Church of England, pastoral, evangelistic, social and ecumenical.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Regular services at all churches. Ministry to the sick and bereaved. Ministry to schools. Spreading the Christian faith and teaching the Bible.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>When planning our activities, the incumbent and the PCC consider the Charity Commission's guidance on public benefit and the specific guidance for the advancement of religion.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<b>The joint benefice relies upon the many contributions of its volunteers.</b>



Other		
-------	--	--

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>The ecclesiastical Parish of Wareham is a large geographical area and includes the Parish church of Lady Saint Mary and the churches of Saint John the Evangelist East Holme, Sandford Saint Martin's Community Worship Centre, Saint Nicholas Arne and Saint Martin's on the Wall Wareham. The P.C.C has responsibility for the maintenance of the churches and the Parish Hall and Parish Office. The P.C.C is committed to enabling as many people as possible to worship and to become part of the parish community. Our services and worship put faith into practice through prayer and scripture, music and sacrament. We try to enable ordinary people to live out their faith as part of our parish community through worship and prayer, learning about the Gospel and developing their knowledge of and trust in, Jesus.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	<b>The COVID 19 pandemic continued to affect activities in the early part of the year. A small surplus on our Unrestricted fund at year end was achieved through one off government grants and generous giving by parishioners.</b>
Investment performance against objectives	Para 1.41	
Other		



## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>At the end of the year the Unrestricted Fund was £130,590 which included £21,199 as a Designated fund for specific purposes.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>We try to hold a balance in the General or Unrestricted Fund equal to <i>at least</i> 4 months of annual expenditure to smooth income fluctuations. At the year end this cover was approximately 8 months</b>
Amount of reserves held	Para 1.22	<b>General Reserve of £130,590 Restricted Reserves of £168,351</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	<b>None</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>None</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Giving by the congregation and visitors. Grants are obtained for major structural or repair projects. Fundraising events may be undertaken from time to time.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<b>1 The reliance on some key personnel 2 Five church buildings and the parish hall needing constant care involving financial resources.</b>
Other		



## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>The P.C.C. is a registered charity and is governed by the Parochial Church Councils (Powers) Measure 1956 as amended, and Church Representation Rules.</b>
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	<b>Unincorporated Trust</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Trustees are appointed by the bodies they are representing, such as each Church and the Deanery. Ex officio members are appointed by the Diocese or in the case of the Treasurer and Secretary, by the P.C.C.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	The Parochial Church Council of Wareham, Dorset
Other name the charity uses	Wareham PCC
Registered charity number	1132868
Charity's principal address	The Parish Office, Church Green, Wareham Dorset. BH20 4ND







Corporate trustees – names of the directors at the date the report was approved

Director name	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

**Additional information (optional)**

**Names and addresses of advisers (optional information)**

Type of adviser	Name	Address
Independent Examiner	David Cracknell	High Lea, 2 The Withys, Ridge, Barnhill Road, Wareham BH20 4BD

**Name of chief executive or names of senior staff members (optional information)**

--

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

--



## Other optional information

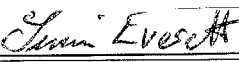
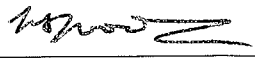
--

## Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

<b>Signature(s)</b>		
<b>Full name(s)</b>	Simon Francis Everett	Hilary Jane Goodinge
<b>Position (for example Secretary, Chair, etc)</b>	Rector and Chair of PCC	Churchwarden and PCC Trustee

**Date**

27 <sup>th</sup> April 2022
-----------------------------





Parochial Church Council of Wareham		Charity No (if any) 1132868	
<b>Annual accounts for the period</b>			
Period start date	<b>01.01.2021</b>	To	Period end date <b>31.12.2021</b>

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	149579	36786	0	186365	167509
Charitable activities	S02	3871	406	0	4277	4800
Other trading activities	S03	11218	360	0	11578	15309
Investments	S04	12438	18942	0	31380	16079
Separate material item of income	S05	8522	0	0	8522	5414
Other	S06	0	0	0	0	
<b>Total</b>	S07	<b>185628</b>	<b>56494</b>	<b>0</b>	<b>242122</b>	<b>209111</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	2021	110	0	2131	1160
Charitable activities	S09	68658	13203	0	81861	74559
Separate material item of expense	S10	108565	13033	0	121598	116868
Other	S11	56	0	0	56	216
<b>Total</b>	S12	<b>179300</b>	<b>26346</b>	<b>0</b>	<b>205646</b>	<b>192803</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	6328	30148	0	36476	16308
Net gains/(losses) on investments	S14	6761	8191	6130	21082	9469
<b>Net income/(expenditure)</b>	S15	<b>13089</b>	<b>38339</b>	<b>6130</b>	<b>57558</b>	<b>25778</b>
<b>Extraordinary items</b>	S16	0	0	0	0	0
<b>Transfers between funds</b>	S17	-1106	1106	0	0	0
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18				0	0
Other gains/(losses)	S19	0	0	0	0	0
<b>Net movement in funds</b>	S20	<b>11983</b>	<b>39445</b>	<b>6130</b>	<b>57558</b>	<b>25778</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	118607	128906	42631	290144	264367
<b>Total funds carried forward</b>	S22	<b>130590</b>	<b>168351</b>	<b>48761</b>	<b>347702</b>	<b>290146</b>



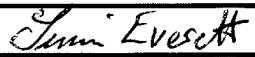
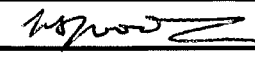
**Section B**

**Balance sheet**

Guidance Notes

			Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	0	0	0	0	0
Tangible assets	(Note 14)	B02	0	0	0	0	0
Heritage assets	(Note 16)	B03	0	0	0	0	0
Investments	(Note 17)	B04	53785	65157	48761	167704	146621
	<i>Total fixed assets</i>	B05	53785	65157	48761	167704	146621
<b>Current assets</b>							
Stocks	(Note 18)	B06				0	0
Debtors	(Note 19)	B07	5020			5020	8009
Cash short term deposits	(Note 17.4)	B08		8200		8200	8200
Cash at bank and in hand	(Note 24)	B09	79523	94992		174515	140310
	<i>Total current assets</i>	B10	84543	103192	0	187735	156519
Creditors: amounts falling due within one year	(Note 20)	B11	7737	0	0	7737	12994
	<i>Net current assets/(liabilities)</i>	B12	76806	103192	0	179998	143525
	<i>Total assets less current liabilities</i>	B13	130590	168349	48761	347701	290146
Creditors: amounts falling due after one year	(Note 20)	B14	0	0	0	0	0
Provisions for liabilities		B15	0	0	0	0	0
	<i>Total net assets or liabilities</i>	B16	130590	168349	48761	347701	290146
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	0		25000	25000	25000
Restricted income funds	(Note 27)	B18		136537		136537	105285
Unrestricted funds		B19	104351			104351	99130
Revaluation reserve		B20	26240	31813	23761	81814	60731
	<i>Total funds</i>	B21	130591	168350	48761	347702	290146

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	SIMON EVERETT	27/04/2022
	HILARY GOODING	27/04/2022

**Section C** **Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

YES

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:* **Not Applicable**

**1.3 Change of accounting policy NOT APPLICABLE**

---

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

---

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

---

**Note 2**                      **Accounting policies**

*Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.*

## Note 2 Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a

**2.3 EXPENDITURE AND LIABILITIES**

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

N/a		

**Redundancy cost** The charity made no redundancy payments during the reporting period.

N/a		

**Deferred income** No material item of deferred income has been included in the accounts.

Yes	No	N/a

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a

**2.4 ASSETS**

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least  They are valued at cost.

Yes	No	N/a

**Intangible fixed assets** The depreciation rates and methods used are disclosed in note 9.2. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a

They are valued at cost.

Yes	No	N/a

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a

They are valued at cost.

Yes	No	N/a

**Investments** Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a

**Stocks and work in progress** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a

**Debtors** Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

--

## Note 3

## Analysis of income

## LAST YEAR

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds		Unrestricted funds
				£	£	
<b>Analysis</b>						
<b>Donations and legacies:</b>						
Donations and gifts	7610	22118		29728	18335	12072
Gift Aided planned giving	73052			73052	91957	91957
Tax recovered and recoverable	18084	2975		21059	0	
Other non gift aided planned giving	8404			8404	8503	8503
Legacies				0	1000	
Collections	11344			11344	8794	8636
Grants provided by Governments or local authority	18160			18160	13530	13530
Offerory boxes	6085			6085	828	828
Home/Overseas mission		11693		11693	10216	
St. Stephen's School South Sudan				0	0	
Flower festivals				0	0	
Gift day	6840			6840	14346	14346
Income from agency account adjustment				0	0	
<b>Total</b>	<b>149579</b>	<b>36786</b>	<b>0</b>	<b>186365</b>	<b>167509</b>	<b>149872</b>
<b>Charitable activities:</b>						
Parish hall hire	2961			2961	4320	4320
Church Vestry hire/Sandford Worship Space	910	190		1100	480	480
Youth work		216		216	0	
Other				0	0	
<b>Total</b>	<b>3871</b>	<b>406</b>	<b>0</b>	<b>4277</b>	<b>4800</b>	<b>4800</b>
<b>Other trading activities:</b>						
Refreshments (LSM(Sat&Sun)+Sandford)	1643			1643	2441	1383
Creech Grange & other fund raising	9575	360		9935	12643	11046
Parish Office Income/ Gift Sales				0	0	
Wareham Toddlers/Sandford Seedlings				0	225	
Other				0	0	
<b>Total</b>	<b>11218</b>	<b>360</b>	<b>0</b>	<b>11578</b>	<b>15309</b>	<b>12429</b>
<b>Income from investments:</b>						
Investment Interest Income	12438	18942		31380	16079	2064
Bank/Building Society Interest				0	0	
<b>Total</b>	<b>12438</b>	<b>18942</b>	<b>0</b>	<b>31380</b>	<b>16079</b>	<b>2064</b>
<b>Separate material item of income:</b>						
P.C.C. fees	8522			8522	5414	5414
				0		
<b>Total</b>	<b>8522</b>	<b>0</b>	<b>0</b>	<b>8522</b>	<b>5414</b>	<b>5414</b>
<b>Other:</b>						
Other	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME</b>						
	<b>185628</b>	<b>56494</b>	<b>0</b>	<b>242122</b>	<b>209111</b>	<b>174579</b>

**AR**

Restricted income funds	Endowme nt funds	Total funds £
6263		18335
		91957
		0
		8503
1000		1000
158		8794
		13530
		828
10216		10216
		0
		0
		14346
		0
<b>17637</b>	<b>0</b>	<b>167509</b>

		4320
		480
		0
		0
<b>0</b>	<b>0</b>	<b>4800</b>

1058		2441
1597		12643
		0
225		225
		0
<b>2880</b>	<b>0</b>	<b>15309</b>

14015		16079
		0
<b>14015</b>	<b>0</b>	<b>16079</b>

		5414
		0
		0
<b>0</b>	<b>0</b>	<b>5414</b>

0	0	0
0	0	0

<b>34532</b>	<b>0</b>	<b>209111</b>
--------------	----------	---------------

## Note 4

## Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Small Business Grant/Furlough	18,160	10,000
Government grant 2			3,530
Government grant 3		-	-
Other		-	-
	<b>Total</b>	<b>18,160</b>	<b>13,530</b>

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*

**LAST YEAR**

<b>Dorset County Council Small business</b>
Furlough Scheme

## Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
		None



## Section C

## Notes to the accounts

(cont)

## Note 6

## Analysis of expenditure

Analysis	Unrestricted	Restricted	Endowment	Total funds	Prior year
	funds	income funds	funds	£	£
<b>Expenditure on raising funds:</b>					
Incurring seeking donations			-	0	172
Staging fund raising events	1,967	110		2077	988
Advertising, marketing, direct mail and publicity				0	0
Database development costs				0	0
Other trading activities	54			54	0
				0	0
<b>Total expenditure on raising funds</b>	<b>2021</b>	<b>110</b>	<b>0</b>	<b>2131</b>	<b>1160</b>
<b>Expenditure on charitable activities</b>					
Church running	32,226	1,017		33243	28250
Clergy	2,550			2550	2560
Sudan school				0	0
Administration	25,986			25986	24549
Parish hall running	4,541			4541	6024
Schools/Youth work	320	14		334	623
Wareham Toddlers/Sandford Seedlings		125		125	406
Home & overseas mission	3,035	12,046		15081	12147
	-	-	-	0	0
<b>Total expenditure on charitable activities</b>	<b>68658</b>	<b>13202</b>	<b>0</b>	<b>81860</b>	<b>74559</b>
<b>Separate material item of expense</b>					
Diocesan parish share	108,565		-	108565	108020
Building & fabric repair		13,033		13033	8848
	-	-	-	0	0
<b>Total</b>	<b>108,565</b>	<b>13,033</b>	<b>-</b>	<b>121598</b>	<b>116868</b>
<b>Other</b>					
Miscellaneous			-	0	216
Sundries	56		-	56	0
			-	0	0
		-	-	0	0
	-	-	-	0	0
<b>Total other expenditure</b>	<b>56</b>	<b>-</b>	<b>-</b>	<b>56</b>	<b>216</b>
<b>TOTAL EXPENDITURE</b>	<b>179,300</b>	<b>26,345</b>	<b>-</b>	<b>205645</b>	<b>192803</b>

**LAST YEAR**

Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
13	159	-	172
988			988
			0
			0
			0
			0
1001	159	0	1160
28,015	235		28250
2,560			2560
			0
24,549			24549
6,024			6024
452	171		623
	406		406
500	11,647		12147
-	-	-	0
62100	12459	0	74559
108,020		-	108020
	8,848		8848
-	-	-	0
108,020	8,848	-	116868
128	88	-	216
		-	0
		-	0
	-	-	0
-	-	-	0
128	88	-	216
<b>171,249</b>	<b>21,554</b>	<b>-</b>	<b>192803</b>

**Section C** **Notes to the accounts**

**Note 8** **Funds received as agent**

*8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.*

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
<b>NONE</b>		-		-		-	-
					-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-
<b>Total</b>							

**Section C** **Notes to the accounts**

**Note 9** **Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £
Governance	-	-		-	-
	-	-		-	-
	-	-		-	-
	-	-		-	-
Other	-	-		-	-
<b>Total</b>	-	-		-	-

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**We don't show support costs app**

**DONE**

<b>Basis of allocation (Describe method)</b>

**Proportioned to activities.**

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

<b>This year £</b>	<b>Last year £</b>
0	0
0	0

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	21,151	21,187
Social security costs	-	-
Pension costs (defined contribution scheme)	2,615	2,414
Other employee benefits	-	-
<b>Total staff costs</b>	<b>23,766</b>	<b>23,601</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	None
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

Parish administrator £16723.20

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	1.00	1.00
Other	0.30	0.30
<b>Total</b>	<b>1.30</b>	<b>1.30</b>



**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

*12.1 Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

2021 £2414	2020 £2414,	2019 £2414,	2018 £2414	2017 £2414
2016 £1443				

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

We don't. It is all shown as Unrestricted under Administration

*12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

We confirm



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
------------------	------------------------------	---------------

**Note 13**                      **Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**NONE**



DONE

**Section C** **Notes to the accounts** **(cont)**

**Note 14** **Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	33,542	33,542
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	33,542	33,542

DONE

**14.2 Depreciation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						
At beginning of the year	-	-	-	33,542	33,542	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	33,542	33,542	

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**Section C** **Notes to the accounts**

**Note 15** **Intangible assets**  
*Please complete this note if the charity has any intangible assets*

15.1 Cost or valuation

<b>NONE</b>				
-------------	--	--	--	--

Done

**Section C**                      **Notes to the accounts**                      **(cont)**

**Note 16**                      **Heritage assets**  
*Please complete this note if the charity has heritage assets*

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

Five churches within the Wareham benefice.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

Not recognised within our accounts.

**DONE**

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	146,621	-	-	-	146,621
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	21,083	-	-	-	21,083
Carrying (fair) value at end of year	-	167,704	-	-	-	167,704

\*Please specify additions resulting from acquisitions through business combinations, if any.

None
------

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.3 If your charity holds investment properties, please complete the following note: NONE

LAST YEAR

Cash & cash equivalents	Listed investments	Investment properties	Social investments
-	137,151	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	9,470	-	-
-	146,621	-	-

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

**Analysis of current asset investments**

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	8,200	8,200
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	<b>8,200</b>	<b>8,200</b>

17.5 Guarantees NONE

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

The investments are a source of investment income. We have not hedged and they are not loans.
We valued at market value as at the 31st December 2021
None

Other	Total
-	137,151
-	-
-	-
-	-
-	-
-	-
-	9,470
-	146,621

**Section C** **Notes to the accounts** **(cont)**

**Note 18** **Stocks**

*Please complete this note if the charity holds any stock items*

**NONE**

**DONE**

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors  
Prepayments and accrued income  
Other debtors-Gift aid tax from HMRC

Total

This year £	Last year £
126	675
	-
4,894	7,334
5,020	8,009

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors  
Prepayments and accrued income  
Other debtors

Total

This year £	Last year £
NIL	NIL
-	-
-	-
-	-
-	-

**Note 20**                      **Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	4,048	5,653	-	-
Taxation and social security		-	-	-
Other creditors-Agency accounts	3,689	7,341	-	-
<b>Total</b>	<b>7,737</b>	<b>12,994</b>	<b>-</b>	<b>-</b>

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

<i>Provision for bad debts and credit notes and the Gift Aid debtor</i>
<i>Depends if the outstanding invoices at year end are paid, if a credit note is required or the GAD is</i>
<i>None</i>

**21.2 Movements in recognised provisions and funding commitment during the period**

	This year £	Last year £
Balance at the start of the reporting period	350	350
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	350	350

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

*Our debtors are for hire of the Parish Hall and all bills are payable within one month. Any bills not paid at year end over 60 days old are 100% provided for. The investments are held with the CCLA C of E Investment fund. Creditors are paid according to their terms.*

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

None

**DONE**

**Note 23 Contingent liabilities and contingent assets**  
**NONE**

**DONE**

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

<b>This year £</b>	<b>Last year £</b>
-	-
8,200	8,200
174,516	140,310
	-
182,716	148,510

**Note 25 Fair value of assets and liabilities**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

As explained on an earlier note, all invoices for hire of the Parish Hall are fully provided for if they are 60 days or over. Our investments are with the CCLA C of E Investment fund and the market values are checked every month.

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

Debtors over 60 days are fully provided for and written off in the SOFA . The market values of the investments are above book value at year end so no action is required.

**DONE**

**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

--

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

--



Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period  
Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The Total funds figure below should reconcile to Total funds in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity, and U - unrestricted funds

Fund names	Type PE, EE or UR	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Wareham Land Funds	PE	Endowment fund held by the Diocese on behalf of the PCC. The income from the fund's capital is used for the repair of SMOW and for charitable work in the Parish of Wareham		0	0	0	0	0
Michael Smith Endowment fund	PE	Shares in Tesco held by the PCC but not shown in B/S. Interest for Mission and Fabric					1226	9752
LSM TB & BF Fund	Permanent Endowment	Capital sum invested. Interest for LSM music & organ.	8526					19504
LSM Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested. Interest for LSM Fabric	17052				2452	19504
Arne Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested. Interest for Arne Fabric	17052				2452	19504
LSM Fabric	Restricted	sub total	42631					48761
LSM Fabric	Restricted	LSM Fabric	2532	11338	9071	5480		10278
Ruth Guinness	Restricted	Elmes Memorial Fund	2737					2737
LSM AV/Media	Restricted	Antiques	0	115				115
LSM AV/Media	Restricted	LSM sound and visual systems	187	834				1021
LSM AV/Media	Restricted	LSM Fabric Re-ordering	1005	992	96			1901
Sandford Fabric	Restricted	For fitting out Sandford Worship Centre	5501	2000	317			7184
Arne Fabric	Restricted	Arne fabric	14420	1281	325			15376
Arne Church Congregation	Restricted	Arne Congregation	1000					1000
Saint Martins on the Wall Fabric	Restricted	SMOW fabric	30009	1366	3300	4617		32883
East Holme Fabric	Restricted	EH Fabric	8357	7				8364
LSM Bell Fund	Restricted	LSM Church bells maintenance	6432					6432
St Stephens School S. Sudan	Restricted	Sudan School upkeep & teacher wages	1343	1239	2487	300		395
Parish Hall Maintenance	Restricted	PH Repairs and maintenance	153	13050	89			13115
Legacies	Restricted	From the estate of Paddy for PCC uses	16286					16285
Land Fund interest (SMOW/Parish)	Restricted	Land Fund (SMOW Fabric/Parish)	0	9097		9097		0
Sandford Mission	Restricted	Sandford Mission	873		25	300		548
Sandford Seedlings	Restricted	Sandford Seedlings	30	74	14			90
Rector/Church Wardens Discret.	Restricted	Rector/CW (small donations for needy)	1195					910
Clergy Property Redecoration Fund	Restricted	Clergy Property Redecoration Fund	1000					1000
LSM Flowers	Restricted	Powers for LSM Church	135	138	379	105		0
LSM Organ	Restricted	LSM Organ	4244	2158	581			5818
Angel Voices	Restricted	Angel Voices	469		214			255
Mission Fund	Restricted	Overseas/Home Mission including M.Taylor, R.Guinness	6631	12658	9319			9870
Wareham Parents & Toddlers	Restricted	Wareham Parents & Toddlers	1041	142	125			1058
LSM Fabric Investment Revaluation	Restricted	sub total	105285					136538
LSM TB & BF Investment Reval.	Restricted	Gains on revaluations as at 31.12.2021	11905				4129	16034
Arne Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2021	4072				1412	5484
Arne Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2021	7645				2650	10295
		sub total	23922					31813
		Total Endowment & restricted funds	171538	56489	28344	1106	14321	217110
			128907.03					
Other:- Unrestricted but Designated Funds								
M.Smith Endowment Fund Interest	Designated	Designated by the PCC - Mission	5332	10987	3035			13284
From General Funds	Designated	Designated by the PCC for Clergy Prop. Refurb.	500	0				500
From Gifford Legacy	Designated	Designated by the PCC for LSM Re-Ordering	7415	0				7415

#####

21199.00

**27.2 Details of material funds held and movements during**  
**Please give details of the movements of material individual funds**  
**'Total funds' in the balance sheet.**

**\* Key: PE - permanent endowment funds; EE - expendible endowments**

Fund names	Type PE, EE R or UR *
Wareham Land Funds	PE
Michael Smith Endowment fund	PE
LSM TB & BF Fund	Permanent Endowment
LSM Fabric Ashton Taylor fund	Permanent Endowment
Arne Fabric Ashton Taylor fund	Permanent Endowment
LSM Fabric	Restricted
LSM Fabric	Restricted
LSM TB&BF Music	Restricted
LSM AV/Media	Restricted
Sandford Fabric	Restricted
Arne Fabric	Restricted
Arne church congregation	Restricted
Saint Martins on the Wall Fabric	Restricted
East Holme Fabric	Restricted
LSM Bell Fund	Restricted
St. Stephens School S. Sudan	Restricted
Parish Hall Maintenance	Restricted
Legacies	Restricted
Land Fund interest (SMOW/Parish)	Restricted
Sandford Mission	Restricted

Sandford Seedlings	Restricted
Rector/Church Wardens Discret.	Restricted
Clergy Property Redecoration Fund	
LSM Flowers	Restricted
LSM Organ	Restricted
Angel Voices	Restricted
Mission Fund	Restricted
Wareham Parents & Toddlers	Restricted
LSM Fabric Investment Revaluation	Restricted
LSM TB&BF Investment Revaluation	Restricted
Arne Fabric Investment Revaluation	Restricted
Other:- Unrestricted but Designated Funds	
M.Smith Endowment fund interest	Designated
From General Funds	Designated
From Gifford Legacy	Designated

(cont)

the PREVIOUS reporting period

is in the reporting period together with a balancing figure for 'Other funds'. The'

ment funds; R - restricted income funds, including special trusts, of the charity;

Purpose and Restrictions	Fund balances brought forward £	Income £
Endowment fund held by the Diocese on behalf of the PCC. The income from the fund's capital is used for the repair of SMOW and /or charitable work in the Parish of Wareham		0
Shares in Tesco held by the PCC but not shown in B/S. Interest for Mission and Fabric		
Capital sum invested. Interest for LSM music & organ	7976	
Capital sum invested Interest for LSM Fabric	15951	
Capital sum invested. Interest for Arne Fabric	15951	
<b>sub total</b>	<b>39878</b>	
LSM Fabric	0	6699
LSM East Window (Elmes)	3055	236
LSM Music	3098	254
LSM sound and visual systems	187	
LSM Fabric Re-rdering	345	900
For fitting out Sandford Worship Centre	5501	
Arne fabric	12435	2043
Arne church congregation		1000
SMOW fabric	25193	90
EH Fabric	8295	62
LSM Church bells maintenance	6432	
Sudan School upkeep & teacher wages	3023	362
PH Repairs and maintenance	0	1705
From the estate of Paddy for PCC uses	16285	
Land Fund (SMOW Fabric/Parish)	8543	8825
Sandford Mission	873	

Sandford Seedlings	106	95
Rector/CW (small donations for needy)	973	20
Clergy Property Redecoration Fund	1000	
Flowers for LSM Church	246	
LSM Organ	638	361
Angel Voices	419	200
Overseas/Home Mission including M.Taylor, R.Guinness	2830	11549
Wareham Parents & Toddlers	1318	130
<b>sub total</b>	<b>100792</b>	
Gains on revaluations as at 31.12.2020	10050	
Gains on revaluations as at 31.12.2020	3438	
Gains on revaluations as at 31.12.2020	6455	
<b>sub total</b>	<b>19942</b>	
<b>Total Endowment &amp; restricted funds</b>	<b>160612</b>	<b>34532</b>

Designated by the PCC for Mission	<b>6447</b>	658
Designated by the PCC for Clergy Property Refurb.	<b>500</b>	0
Designated by the PCC for LSM Re-Ordering	<b>7415</b>	0

DONE

*Total funds' figure below should reconcile to*

*and U - unrestricted funds*

<b>Expenditure £</b>	<b>Transfers £</b>	<b>Gains and losses £</b>	<b>Fund balances carried forward £</b>
0	0	0	0
			0
		551	<b>8526</b>
		1101	<b>17052</b>
		1101	<b>17052</b>
			<b>42631</b>
4439	272		<b>2532</b>
553			<b>2737</b>
107	3244		<b>0</b>
			<b>187</b>
240			<b>1005</b>
			<b>5501</b>
58			<b>14420</b>
			<b>1000</b>
1950	6666		<b>30000</b>
			<b>8357</b>
			<b>6432</b>
7061	5020		<b>1343</b>
1855	304		<b>153</b>
			<b>16285</b>
	17369		<b>0</b>
			<b>873</b>

## Note 27 Charity funds (cont)

## 27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	£106 to clear a deficit balance on LSM Flowers £1000 transferred to SMOW Fabric Fund	£1,106
Between restricted funds	£9097.60 Wareham Land Fund monies after meeting of Trustees this was split as follows £3617 to the SMOW Fabric Fund and £5480.60 to the LSM Fabric Fund	£9,098
Between restricted and unrestricted funds		
Between Designated funds and Restricted funds		

## 27.4 Designated funds

Planned use	Purpose of the designation	Amount
Michael Smith legacy		
Clergy property fund		
LSM re-ordering Fund		

171			<b>30</b>
83			<b>910</b>
			<b>1000</b>
111			<b>135</b>
	3244		<b>4244</b>
150			<b>469</b>
4369	3379		<b>6631</b>
407			<b>1041</b>
			<b>105285</b>
		1855	<b>11905</b>
		634	<b>4072</b>
		1191	<b>7645</b>
			<b>23622</b>
<b>21554</b>	<b>8485</b>	<b>6433</b>	<b>171538</b>

500	1272		<b>5332</b>
			<b>500</b>
			<b>7415</b>

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

NONE

**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (mostly travel)	2550	2560
<b>TOTAL</b>	<b>2550</b>	<b>2560</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
		NONE	£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*





**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Parochial Church Council of Wareham

**On accounts for the year  
ended**

31st December 2021

**Charity no  
(if any)**

1132868

**Set out on pages**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

**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 Trust's accounts carried out under section 145 of the 2011 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**

[The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

**Signed:**

**Date:**

10<sup>th</sup> March 2021

**Name:**

David Cracknell

**Relevant professional  
qualification(s) or body  
(if any):**

F.C.C.A. Retired

Accounting



Region for the financial

Financial (Accounting) of the financial

1995-1996

1995-1996

1995-1996

1995-1996

As the quality of the financial statements of the company is not satisfactory, the auditor has expressed his opinion as 'Qualified'.

1995-1996

As the quality of the financial statements of the company is not satisfactory, the auditor has expressed his opinion as 'Qualified'.

The auditor has expressed his opinion as 'Qualified' because the financial statements do not give a true and fair view of the financial position of the company.

1995-1996

The auditor has expressed his opinion as 'Qualified' because the financial statements do not give a true and fair view of the financial position of the company.

I have concluded my audit and the financial statements do not give a true and fair view of the financial position of the company.

- The auditor has expressed his opinion as 'Qualified' because the financial statements do not give a true and fair view of the financial position of the company.
- The auditor has expressed his opinion as 'Qualified' because the financial statements do not give a true and fair view of the financial position of the company.
- The auditor has expressed his opinion as 'Qualified' because the financial statements do not give a true and fair view of the financial position of the company.

The auditor has expressed his opinion as 'Qualified' because the financial statements do not give a true and fair view of the financial position of the company.

1995-1996

1995-1996

1995-1996

1995-1996

---

# Accounts

---



## Trustees' Annual Report for the period

From 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020

Charity name: The Parochial Church Council of Wareham

Charity registration number: 1132868

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>The Parochial Church Council (The P.C.C.) has the responsibility of co-operating with the incumbent, the Reverend Canon Simon Everett, the other Clergy and the Church Wardens in promoting in the ecclesiastical benefice the whole mission of the Church of England, pastoral, evangelistic, social and ecumenical.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Regular services at all churches. Ministry to the sick and bereaved. Ministry to schools. Spreading the Christian faith and teaching the Bible.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>When planning our activities, the incumbent and the PCC consider the Charity Commission's guidance on public benefit and the specific guidance for the advancement of religion.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<b>The joint benefice relies upon the many contributions of its volunteers.</b>



Other		
-------	--	--

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>The ecclesiastical Parish of Wareham is a large geographical area and includes the Parish church of Lady Saint Mary and the churches of Saint John the Evangelist East Holme, Sandford Saint Martin's Community Worship Centre, Saint Nicholas Arne and Saint Martin's on the Wall Wareham. The P.C.C has responsibility for the maintenance of the churches and the Parish Hall and Parish Office. The P.C.C is committed to enabling as many people as possible to worship and to become part of the parish community. Our services and worship put faith into practice through prayer and scripture, music and sacrament. We try to enable ordinary people to live out their faith as part of our parish community through worship and prayer, learning about the Gospel and developing their knowledge of and trust in, Jesus.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	<b>Most planned activities were cancelled because of the Covid 19 pandemic. Generous support was given by individual parishioners.</b>
Investment performance against objectives	Para 1.41	
Other		



## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>At the end of the year the Unrestricted Fund was £118,608, which included £13,247 as a Designated fund</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>We try to hold a balance in the General or Unrestricted Fund equal to <i>at least</i> 4 months of annual expenditure to smooth income fluctuations. At the year end this cover was 6.5 months</b>
Amount of reserves held	Para 1.22	<b>General Reserve of £118,607 Restricted Reserves of £128,907</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	<b>None</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>None</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Giving by the congregation and visitors. Grants are obtained for major structural or repair projects.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<b>1 The reliance on some key personnel 2 Five church buildings and the parish hall needing constant care involving financial resources.</b>
Other		



## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>The P.C.C. is a registered charity and is governed by the Parochial Church Councils (Powers) Measure 1956 as emended, and Church Representation Rules.</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Unincorporated Trust</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Trustees are appointed by the bodies they are representing, such as each Church and the Deanery. Ex officio members are appointed by the Diocese or in the case of the Treasurer and Secretary, by the P.C.C.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	The Parochial Church Council of Wareham, Dorset
Other name the charity uses	Wareham PCC
Registered charity number	1132868
Charity's principal address	The Parish Office, Church Green, Wareham Dorset. BH20 4ND







# Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) Simon Everett Hilary Jane Gooding

Full name(s) SIMON FRANCIS EVERETT HILARY JANE GOODING

Position (eg Secretary, Chair, etc) RECTOR & CHAIRMAN CHURCH WARDEN

Date 9 May 2021





Parochial Church Council of Wareham		Charity No (if any)	1132868
<b>Annual accounts for the period</b>			
Period start date	<b>01.01.2020</b>	To	Period end date <b>31.12.2020</b>

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	149872	17637	0	167509	157343
Charitable activities	S02	4800	0	0	4800	10946
Other trading activities	S03	12429	2880	0	15309	29435
Investments	S04	2064	14015	0	16079	15637
Separate material item of income	S05	5414	0	0	5414	17038
Other	S06	0	0	0	0	
<b>Total</b>	S07	<b>174579</b>	<b>34532</b>	<b>0</b>	<b>209111</b>	<b>230399</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	1001	159	0	1160	3123
Charitable activities	S09	62100	12459	0	74559	86806
Separate material item of expense	S10	108020	8848	0	116868	170053
Other	S11	128	88	0	216	429
<b>Total</b>	S12	<b>171249</b>	<b>21554</b>	<b>0</b>	<b>192803</b>	<b>260412</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	3330	12978	0	16308	-30013
Net gains/(losses) on investments	S14	3037	3679	2753	9469	25534
<b>Net income/(expenditure)</b>	S15	<b>6367</b>	<b>16657</b>	<b>2753</b>	<b>25777</b>	<b>-4478</b>
<b>Extraordinary items</b>	S16	0	0	0	0	0
<b>Transfers between funds</b>	S17	8485	-8485	0	0	0
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18				0	0
Other gains/(losses)	S19	0	0	0	0	0
<b>Net movement in funds</b>	S20	<b>14852</b>	<b>8173</b>	<b>2753</b>	<b>25778</b>	<b>-4478</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	103755	120734	39878	264367	268845
<b>Total funds carried forward</b>	S22	<b>118607</b>	<b>128907</b>	<b>42631</b>	<b>290146</b>	<b>264367</b>







# Section B

# Balance sheet

Guidance Notes

## Fixed assets

			Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Intangible assets (Note 15)	B01		0	0	0	0	0
Tangible assets (Note 14)	B02		0	0	0	0	0
Heritage assets (Note 16)	B03		0	0	0	0	0
Investments (Note 17)	B04		47024	56966	42631	146621	137151
<i>Total fixed assets</i>	B05		47024	56966	42631	146621	137151

## Current assets

Stocks (Note 18)	B06					0	0
Debtors (Note 19)	B07		8009			8009	4577
Cash short term deposits (Note 17.4)	B08			8200		8200	8200
Cash at bank and in hand (Note 24)	B09		76569	63741		140310	127033
<i>Total current assets</i>	B10		84578	71941	0	156519	139810

Creditors: amounts falling due within one year (Note 20)	B11		12994	0	0	12994	12594
--	-----	--	-------	---	---	-------	-------

<i>Net current assets/(liabilities)</i>	B12		71584	71941	0	143525	127216
---	-----	--	-------	-------	---	--------	--------

<i>Total assets less current liabilities</i>	B13		118608	128907	42631	290146	264367
--	-----	--	--------	--------	-------	--------	--------

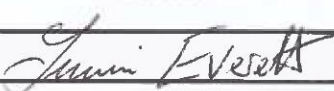
Creditors: amounts falling due after one year (Note 20)	B14		0	0	0	0	0
Provisions for liabilities	B15		0	0	0	0	0

<i>Total net assets or liabilities</i>	B16		118608	128907	42631	290146	264367
--	-----	--	--------	--------	-------	--------	--------

## Funds of the Charity

Endowment funds (Note 27)	B17		0		25000	25000	25000
Restricted income funds (Note 27)	B18			105285		105285	100792
Unrestricted funds	B19		99130			99130	87315
Revaluation reserve	B20		19478	23622	17631	60731	51260
<i>Total funds</i>	B21		118608	128907	42631	290146	264367

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	SIMON J EVERETT	21/04/21



**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- + and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- + and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- + and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern.	N/A
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*  No\*  \* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*  No\*  \* -Tick as appropriate

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*  No\*  \* -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

**Note 2 Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

N/A
-----

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated \_\_\_\_\_

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated \_\_\_\_\_

**Note 2 Accounting policies**  
**2.2 INCOME**

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>▪ the charity becomes entitled to the resources;</li> <li>▪ it is more likely than not that the trustees will receive the resources; and</li> <li>▪ the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
✓		

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
✓		

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
	✓	

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
		✓

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

N/a		
		✓

**Redundancy cost** The charity made no redundancy payments during the reporting period.

N/a		
	✓	

**Deferred income** No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓		

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓		

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓		

## 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

Yes	No	N/a
✓		

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets** The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
	✓	

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
	✓	

They are valued at cost.

Yes	No	N/a
		✓

**Investments** Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
✓		

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
✓		

**Stocks and work in progress** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

**Debtors** Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

**Current asset investments** The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
	✓	

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**





## Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds		
		£				£
Donations and legacies:	Donations and gifts	12072	6263		18335	25824
	Gift Aided planned giving	91957			91957	90787
	Tax recovered and recoverable				0	0
	Other non gift aided planned giving	8503			8503	0
	Legacies		1000		1000	2684
	Collections	8636	158		8794	16412
	Grants provided by Governments or local authority	13530			13530	0
	Offertory boxes	828			828	8448
	Home/Overseas mission		10216		10216	4779
	St. Stephen's School South Sudan				0	2166
	Flower festivals				0	1284
	Gift day	14346			14346	4960
	Income from agency account adjustment				0	0
	<b>Total</b>	<b>149872</b>	<b>17637</b>	<b>0</b>	<b>167509</b>	<b>157343</b>
Charitable activities:	Parish hall hire	4320			4320	9594
	Church Vestry hire/Sandford Worship Space	480			480	1352
	Youth work				0	0
	Other				0	0
	<b>Total</b>	<b>4800</b>	<b>0</b>	<b>0</b>	<b>4800</b>	<b>10946</b>
Other trading activities:	Refreshments (LSM(Sat&Sun)+Sandford)	1383	1058		2441	6952
	Creech Grange & other fund raising	11046	1597		12643	20565
	Parish Office Income/ Gift Sales				0	117
	Wareham Toddlers/Sandford Seedlings		225		225	1800
	Other				0	0
<b>Total</b>	<b>12429</b>	<b>2880</b>	<b>0</b>	<b>15309</b>	<b>29435</b>	
Income from investments:	Investment Interest Income	2064	14015		16079	15637
	Bank/Building Society Interest				0	0
	<b>Total</b>	<b>2064</b>	<b>14015</b>	<b>0</b>	<b>16079</b>	<b>15637</b>
Separate material item of income:	P.C.C. fees	5414			5414	8070
	P.C.C. fes from 2017				0	8968
	<b>Total</b>	<b>5414</b>	<b>0</b>	<b>0</b>	<b>5414</b>	<b>17038</b>
Other:	Conversion of endowment funds into income	0	0	0	0	0
	Gain on disposal of a tangible fixed asset held for charity's own use	0		0	0	0
	Gain on disposal of a programme related investment	0		0		0
	Royalties from the exploitation of intellectual property rights	0	0	0	0	0
	Other	0	0	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## TOTAL INCOME

Other information:

All income in

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

174579	34532	0	209111	230399
--------	-------	---	--------	--------

--

--





## Note 4

## Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Dorset County Council Small business	10,000	-
Government grant 2	Furlough Scheme	3,530	-
Government grant 3		-	-
Other		-	-
	<b>Total</b>	<b>13,530</b>	<b>-</b>

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*



**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	None	None

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.



## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis				£	£
<b>Expenditure on raising funds:</b>					
Incurring seeking donations	13	159	-	172	0
Staging fund raising events	988			988	3123
Advertising, marketing, direct mail and publicity				0	0
Database development costs				0	0
Other trading activities				0	0
				0	0
<b>Total expenditure on raising funds</b>	<b>1001</b>	<b>159</b>	<b>0</b>	<b>1160</b>	<b>3123</b>
<b>Expenditure on charitable activities</b>					
Church running	28,015	235		28250	36668
Clergy	2,560			2560	4439
Sudan school				0	0
Administration	24,549			24549	27146
Parish hall running	6,024			6024	11673
Schools/Youth work	452	171		623	1541
Wareham Toddlers/Sandford Seedlings		406		406	1375
Home & overseas mission	500	11,647		12147	3964
	-	-	-	0	0
<b>Total expenditure on charitable activities</b>	<b>62100</b>	<b>12459</b>	<b>0</b>	<b>74559</b>	<b>86806</b>
<b>Separate material item of expense</b>					
Diocesan parish share	108,020		-	108020	104168
Building & fabric repair		8,848		8848	65885
	-	-	-	0	0
<b>Total</b>	<b>108,020</b>	<b>8,848</b>	<b>-</b>	<b>116868</b>	<b>170053</b>
<b>Other</b>					
Miscellaneous	128	88	-	216	429
			-	0	0
			-	0	0
			-	0	0
			-	0	0
<b>Total other expenditure</b>	<b>128</b>	<b>88</b>	<b>-</b>	<b>216</b>	<b>429</b>
<b>TOTAL EXPENDITURE</b>	<b>171,249</b>	<b>21,554</b>	<b>-</b>	<b>192803</b>	<b>260412</b>

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly		Support Costs	Total this year	Total prior year
	£	Grant funding of activities			
	£	£	£	£	£
Church running				28250	36668
Clergy				2560	4439
Mission				12147	3964
Sudan School				0	0
Admin				24549	27146
Parish hall				6024	11673
Schools/Toddlers				1029	2916
<b>Total</b>				<b>74559</b>	<b>86806</b>



## Section C

## Notes to the accounts

## Note 9 Support Costs

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £
Governance	-	-		-	-
	-	-		-	-
	-	-		-	-
	-	-		-	-
Other	-	-		-	-
<b>Total</b>	-	-		-	-

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

We don't show support costs appo

<b>Basis of allocation</b>
<b>(Describe method)</b>

portioned to activities.

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0

**Note 11** Paid employees

Please complete this note if the charity has any employees.

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	21,187	25,986
Social security costs		-
Pension costs (defined contribution scheme)	2,414	2,414
Other employee benefits	-	-
<b>Total staff costs</b>	<b>23,601</b>	<b>28,400</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	None
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

Parish administrator £16963.50

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	1.00	1.00
Other	0.30	0.30
<b>Total</b>	<b>1.30</b>	<b>1.30</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

**Please explain the nature of the payment**

None
------

**Please state the legal authority or reason for making the payment**

--

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

--

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

None
------

**The nature of the payment (cash, asset etc.)**

--

**The extent of redundancy funding at the balance sheet date**

--

**Please state the accounting policy for any redundancy or termination payments**

--

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	2020 £2414, 2019 £2414, 2018 £2414 2017 £2414 2016 £1443
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	We don't. It is all shown as Unrestricted under Administration

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	

**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	Zero. We have no liability for other entities.







**Note 14 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	33,542	33,542
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	33,542	33,542

**14.2 Depreciation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						
At beginning of the year	-	-	-	33,542	33,542	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	33,542	33,542	

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**14.4 Impairment**

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

**14.5 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.


**14.6 Other disclosures**

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.


\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight

**Note 15 Intangible assets**

Please complete this note if the charity has any intangible assets

**15.1 Cost or valuation**

NONE	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

**15.3 Net book value**

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy**

Please disclose the accounting policy for intangible fixed assets including:

**Reasons for choosing  
amortisation rates**

**Policies for the recognition of any  
capital development**


**15.5 Impairment**

**Please provide a description of the events and  
circumstances that led to the recognition or  
reversal of an impairment loss.**

--

**15.6 Revaluation**

**If an accounting policy of revaluation is adopted, please provide:**

**the effective date of the revaluation**

**the name of independent valuer, if applicable**

**the methods applied**

**the carrying amount that would have been  
recognised had the assets been carried under  
the cost model.**


**15.7 Other disclosures**

**(i) If your intangible asset was acquired by way  
of grant, provide value on initial recognition and  
carrying amount of the asset.**

**(ii) Details of the carrying amounts of any  
intangible assets to which the charity has  
restricted title or that are pledged as security for  
liabilities.**

**(iii) Please provide the amount of contractual  
commitments for the acquisition of intangible  
assets.**

**(iv) State the amount of research and  
development expenditure recognised as  
expenditure in the year.**

**(vi) Please detail the headings in the SOFA in  
which a charge for amortisation of intangible  
assets is included.**

**(vii) For any material intangible assets, please  
provide a description, its carrying amount and  
any remaining amortisation period.**


\* The "transfers" row is for movements between fixed asset categories.

*\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual*

**Note 16 Heritage assets**

Please complete this note if the charity has heritage assets

**16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

Five churches within the Wareham benefice.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

Not recognised within our accounts.

**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**16.5 Impairment**

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

**16.6 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation


16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A	At cost Group B	Total
	£	£	£
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

- (i) Explain the reason why heritage assets have not been recognised on the balance sheet.
- (ii) Describe the significance and nature of heritage assets.
- (iii) Disclose information that is helpful in assessing the value of heritage assets.
- (iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.


16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

## Note 17 Investment assets

Please complete this note if the charity has any investment assets.

## 17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	137,151	-	-	-	137,151
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	9,470	-	-	-	9,470
Carrying (fair) value at end of year	-	146,621	-	-	-	146,621

\*Please specify additions resulting from acquisitions through business combinations, if any.

None

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments  
NOT APPLICABLE

Cash or cash equivalents  
Listed investments  
Investment properties  
Social investments  
Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

NONE

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

**Analysis of current asset investments**

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	8,200	8,200
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	<b>8,200</b>	<b>8,200</b>

**17.5 Guarantees**

Please provide details and amount of any guarantee made to or on behalf of a third party

None

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

**17.6 Concessionary loans**

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
None		
<b>Total</b>		

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
<b>Total</b>		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

The investments are a source of investment income. We have not hedged and they are not loans.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

We valued at market value as at the 31st December 2019

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

None

## Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

**NONE**

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors  
Prepayments and accrued income  
Other debtors-Gift aid tax from HMRC

Total

This year	Last year
£	£
675	2,510
0	-
7,334	2,067
8,009	4,577

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors  
Prepayments and accrued income  
Other debtors

This year	Last year
£	£
NIL	NIL
-	-
-	-
-	-
Total	-

**Note 20** Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	5,653	7,011	-	-
Taxation and social security	-	-	-	-
Other creditors-Agency accounts	7,341	5,584	-	-
<b>Total</b>	<b>12,994</b>	<b>12,594</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

There is none

***Movement in deferred income account***

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

**Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

<i>Provision for bad debts and credit notes and the Gift Aid debtor</i>
<i>Depends if the outstanding invoices at year end are paid, if a credit note is required or the GAD is</i>
<i>None</i>

**21.2 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts charged against the provision in the current period  
 Unused amounts reversed during the period  
 Balance at the end of the reporting period

This year £	Last year £
350	350
-	-
-	-
-	-
350	350

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

--

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

*Our debtors are for hire of the Parish Hall and all bills are payable within one month. Any bills not paid at year end over 60 days old are 100% provided for. The investments are held with the CCLA C of E Investment fund. Creditors are paid according to their terms.*

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

None

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect
NONE	

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact


**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £	Last year £
-	-
8,200	8,200
140,310	127,033
-	-
148,510	135,233

**Note 25 Fair value of assets and liabilities**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

As explained on an earlier note, all invoices for hire of the Parish Hall are fully provided for if they are 60 days or over. Our investments are with the CCLA C of E Investment fund and the market values are checked every month.

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

Debtors over 60 days are fully provided for and written off in the SOFA as we have now said three times. The market values of the investments are above book value at year end so no action is required.

**Note 26****Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

Section C: Notes to the accounts

27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material/individual funds in the reporting period together with a balancing figure for 'Other funds'. The Total funds figure below should reconcile to Total funds in the Income sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund name	Type PE EE R or U	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
William Linn Fund	PE	Endowment fund held by the Diocese on behalf of the PCC. The income from the fund's capital is used for the repair of SMOCW and for charitable work in the Parish of Walsingham.	19,841	0	0	0	1,101	17,062
Michael Smith Endowment Fund	PE	Shares in Tesco held by the PCC but not shown in BIS. Interest for Mission and Fabric.	0	0	0	0	0	0
LSM TB & BF Fund	Permanent Endowment	Capital sum invested. Interest for LSM music & organ.	19,841	0	0	0	551	18,839
LSM Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested. Interest for Anne Fabric.	18,684	0	0	0	1,101	17,062
LSM Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested. Interest for Anne Fabric.	3,087	0	0	0	0	3,087
LSM Fabric	Restricted	LSM Fabric	0	8,699	4,439	272	0	4,530
LSM TB&BF Music	Restricted	Elma Memorial Fund	3,056	236	653	0	0	2,739
LSM AV/Media	Restricted	LSM Music	3,099	254	107	3,244	0	0
LSM Fabric	Restricted	LSM sound and visual systems	187	0	0	0	0	187
LSM Fabric	Restricted	LSM Fabric Re-ordering	348	900	240	0	0	1,008
LSM Fabric	Restricted	For fitting out Sandford Worship Centre	5,501	0	0	0	0	5,501
LSM Fabric	Restricted	LSM Fabric	12,435	3,043	58	0	0	14,420
LSM Fabric	Restricted	LSM Fabric	1,000	0	0	0	0	1,000
LSM Fabric	Restricted	LSM Fabric	25,193	90	1,950	0	0	23,333
LSM Fabric	Restricted	LSM Fabric	828	62	0	0	0	890
LSM Fabric	Restricted	LSM Church bells maintenance	843	0	0	0	0	843
LSM Fabric	Restricted	Susan School uniform & teacher wages	3023	362	7061	0	0	1344
LSM Fabric	Restricted	PH Repairs and maintenance	0	1705	1655	304	0	153
LSM Fabric	Restricted	From the estate of Pecky for PCC uses	16285	0	0	0	0	16,285
LSM Fabric	Restricted	Land Fund (SMCW/Fabric)	8543	8825	17,369	0	0	0
LSM Fabric	Restricted	Sandford Mission	873	0	0	0	0	873
LSM Fabric	Restricted	Sandford Seedings	106	85	171	0	0	30
LSM Fabric	Restricted	Reclor/CW (small donations for needy)	873	20	83	0	0	810
LSM Fabric	Restricted	Clergy Property Redeclaration Fund	1000	0	0	0	0	1000
LSM Fabric	Restricted	Flowers for LSM Church	246	0	0	0	0	246
LSM Fabric	Restricted	LSM Organ	638	361	0	0	0	1,000
LSM Fabric	Restricted	Anglican Voices	418	200	190	0	0	428
LSM Fabric	Restricted	Overseas/Mission. Mission including St. Taylor, St. Guineas	2620	11549	4368	3179	0	8831
LSM Fabric	Restricted	Walsingham Parents & Teachers	1318	130	407	0	0	1041
LSM Fabric	Restricted	sub total	19,072	0	0	0	0	18,072
LSM Fabric	Restricted	Gains on realisations as at 31.12.2020	10050	0	0	0	1050	11,000
LSM Fabric	Restricted	Gains on realisations as at 31.12.2020	3438	0	0	0	634	4,072
LSM Fabric	Restricted	Gains on realisations as at 31.12.2020	6455	0	0	0	1,191	7,646
LSM Fabric	Restricted	sub total	19,967	0	0	0	0	20,622
LSM Fabric	Restricted	sub total	16,012	34,532	2,194	849	643	17,153
LSM Fabric	Restricted	Total Endowment & restricted funds	120,734	0	0	0	0	120,734
Other - Unrestricted but Designated Funds								
M. Smith Endowment Fund Interest	Designated	by the PCC for M. Smith U.S. - LSM Fabric	647	566	500	1272	0	5332
From General Funds	Designated	by the PCC for Clergy Prop. Refurb.	500	0	0	0	0	500
From Gifford Legacy	Designated	by the PCC for LSM Re-Ordering	7415	0	0	0	0	7415

**27.2 Details of material funds held and movements during**

*Please give details of the movements of material individual funds  
'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendible endowments*

Fund names	Type PE, EE R or UR *
Wareham Land Funds	PE
Michael Smith Endowment fund	PE
LSM TB & BF Fund	Permanent Endowment
LSM Fabric Ashton Taylor fund	Permanent Endowment
Arne Fabric Ashton Taylor fund	Permanent Endowment
LSM Fabric	Restricted
LSM TB&BF Music	Restricted
LSM AV/Media	Restricted
Sandford Fabric	Restricted
Arne Fabric	Restricted
Saint Martins on the Wall Fabric	Restricted
East Holme Fabric	Restricted
LSM Bell Fund	Restricted
St. Stephens School S. Sudan	Restricted
Parish Hall Maintenance	Restricted
Legacies	Restricted
Land Fund interest (SMOW/Parish)	Restricted
Sandford Mission	Restricted
Sandford Seedlings	Restricted

Rector/Church Wardens Discret.	Restricted
Clergy Property Redecoration Fund	
LSM Flowers	Restricted
LSM Organ	Restricted
Angel Voices	Restricted
Mission Fund	Restricted
Wareham Parents & Toddlers	Restricted
LSM Fabric Investment Revaluation	Restricted
LSM TB&BF Investment Revaluation	Restricted
Arne Fabric Investment Revaluation	Restricted
Other:- Unrestricted but Designated Funds	
M.Smith Endowment fund interest	Designated
From General Funds	Designated
From Gifford Legacy	Designated

(cont)

**DONE**

the PREVIOUS reporting period

is in the reporting period together with a balancing figure for 'Other funds'. The

owment funds; R - restricted income funds, including special trusts, of the charity;

Purpose and Restrictions	Fund balances brought forward £	Income £
Endowment fund held by the Diocese on behalf of the PCC. The income from the fund's capital is used for the repair of SMOW and /or charitable work in the Parish of Wareham		0
Shares in Tesco held by the PCC but not shown in B/S. Interest for Mission and Fabric		
Capital sum invested. Interest for LSM music & organ	6718	
Capital sum invested Interest for LSM Fabric	13435	
Capital sum invested. Interest for Arne Fabric	13435	
<b>sub total</b>	<b>33588</b>	
LSM Fabric	0	5147
LSM East Window (Elmes)	3012	223
LSM Music	2865	874
LSM sound and visual systems	0	385
LSM Fabric Re-rdering		345
For fitting out Sandford Worship Centre	6084	550
Arne fabric	11155	1670
SMOW fabric	28089	140
EH Fabric	8250	44
LSM Church bells maintenance	6412	20
Sudan School upkeep & teacher wages	857	1135
PH Repairs and maintenance	15058	7538
From the estate of Paddy for PCC uses	18938	
Land Fund (SMOW Fabric/Parish)	0	8543
Sandford Mission	873	
Sandford Seedlings	73	215

Rector/CW (small donations for needy)	973	
Clergy Property Redecoration Fund	1000	0
Flowers for LSM Church	309	123
LSM Organ	1665	1450
Angel Voices	211	233
Overseas/Home Mission including M.Taylor, R.Guinness	817	5890
Wareham Parents & Toddlers	1715	1377
<b>sub total</b>	<b>108358</b>	
Gains on revaluations as at 31.12.2018	5814	
Gains on revaluations as at 31.12.2018	1989	
Gains on revaluations as at 31.12.2018	3735	
<b>sub total</b>	<b>11538</b>	
<b>Total Endowment &amp; restricted funds</b>	<b>153485</b>	<b>35901</b>

Designated by the PCC for Mission	<b>6864</b>	2081
Designated by the PCC for Clergy Property Refurb.	<b>0</b>	0
Designated by the PCC for LSM Re-Ordering	<b>0</b>	0

**Total funds' figure below should reconcile to**

**and U - unrestricted funds**

<b>Expenditure £</b>	<b>Transfers £</b>	<b>Gains and losses £</b>	<b>Fund balances carried forward £</b>
0	0	0	0
			0
		1258	<b>7976</b>
		2516	<b>15951</b>
		2516	<b>15951</b>
			<b>39878</b>
-10779	5633		0
-336	155		<b>3055</b>
-642			<b>3098</b>
-197			<b>187</b>
			<b>345</b>
-1134			<b>5501</b>
-390			<b>12435</b>
-3036			<b>25193</b>
			<b>8295</b>
			<b>6432</b>
	1031		<b>3023</b>
-47596	25001		0
-2654			<b>16285</b>
			<b>8543</b>
			<b>873</b>
-182			<b>106</b>

			973
	0		1000
-186			246
-2477			638
-25			419
-3114	-763		2830
-1375	-400		1318
			100792
		4236	10050
		1449	3438
		2719	6455
			19942
<b>-74124</b>	<b>30656</b>	<b>14693</b>	<b>160612</b>

-1700	-798		6447
	500		500
	7415		7415

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
------------------	------------------------------	---------------

**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
Between unrestricted and restricted funds	£303.88 was transferred from General to the Parish Hall maintenance fund. £641.35 was transferred from General to St Stephens Sudan as correction of coding error.	<b>£945</b>
Between restricted funds	£6666.47 was transferred from the Land fund to SMOW Fabric as instructed by the LF Trustees. £3244 was transferred from the LSM Music fund to merge it with the LSM Organ fund. £3379 was transferred from the Parish Mission fund to the St. Stephens School Sudan fund.	<b>£13,289</b>
Between restricted and unrestricted funds	£10702 was transferred from the Land fund to the General fund per Land Fund Trustee instructions.	<b>£10,702</b>
Between Designated funds and Restricted funds	£1000 was transferred to the St. Stephens Sudan fund and £272 to the LSM Fabric fund, following the family wishes.	<b>£1,272</b>

**27.4 Designated funds**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>
Michael Smith legacy	Designated by the PCC to support home and overseas mission and the LSM fabric fund in line with family wishes	<b>£5,332</b>
Clergy property fund	Designated by the PCC to provide a fund for future maintenance of clergy property.	<b>£500</b>
LSM re-ordering Fund	Designated by the PCC to provide a fund for re-ordering LSM from monies received from the Gifford legacy	<b>£7,415</b>

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
NONE						

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (mostly travel)	2560	3637
TOTAL	2560	3637

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
		NONE	£	£	£	£


*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

--

*For any related party, please provide details of any guarantees given or received.*

--



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Parochial Church Council of Wareham

On accounts for the year  
ended

31<sup>st</sup> December 2020

Charity no  
(if any)

1132868

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2020

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 Trust's accounts carried out under section 145 of the 2011 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

22nd February 2021

Name:

David Cracknell

Relevant professional  
qualification(s) or body  
(if any):

F.C.C.A. Retired

Address:

2 The Withys, Ridge, Wareham, Dorset. BH20 5BD



## Report on the Independent Examination of Wareham PCC accounts for the year 2020

General fund. The opening balance of £89,392 had net receipts in 2020 of £3173 and £9757 of transfers in, mostly due to transfers from the restricted Land Fund. There was also a further increase in the market value of the investments, and so the bottom line shows an increase year on year of £15968.

n.b. On the Charity Commission accounts the Designated fund which had a closing balance of £13247 is amalgamated with the General fund and called Unrestricted.

Assets. I verified that the values of the investments are shown in the accounts at the 31.12.2020 market values supplied by the CCLA. I saw most of the Bank statements and reconciliations and agreed them to the accounts. However, I did not see the bank statement for the East Holme Lloyds account of £5176 or for the CCLA East Holme deposit account of £8200 and these could not therefore be verified. Apart from these two accounts, the remainder of the investment and cash assets could be certified with external sources.

Debtors The debtors figure includes Gift Aid outstanding which amounted to £7334 claimed from HMRC in 2020 and approved for payment by HMRC in February 2021. The remaining debtors are invoices for use of the Parish hall in which there are a couple with long dates which should best be either collected or written off. We carry a £350 provision for bad debts which is adequate

Liabilities. We show creditors of £5653 for accrued invoices and £7341 for Agency accounts. Most of the accrued invoice balance of £5653 is to provide for the Sandford School occupation costs which are often late-e.g., we received one bill in early 2020 relating to the previous year to March 2019 and another in February 2021 for the period ending March 2020. The 2020 accrual has been guessed but given that the use of the Church was much affected by covid, this provision looks to be adequate. The Agencies' balance of £7341 is in respect of monies we hold for third parties. The £717 showing for the South Sudan Bishops Appeal from July/August and £1005 for the Purbeck Deanery treasurer stuck out.

The Land Fund. The Land Fund itself is not shown on our books, but Interest on it is, and the accumulated balance at year end was allocated by the Land Fund trustees so as to increase the SMOW fabric fund to £30000 and the remaining £10702 was transferred to the General fund. n.b. I assume the agreement to hold £25,000 as a *permanent* SMOW fabric fund is not altered by the above. Remembering a problem of some years ago when this interest had built up to over £40,000 and the PCC was told by the Diocese to do something about it, I think this year's treatment of clearing the fund down by allocating it in the year is the correct action.

Mission Fund I know that Debs wants to change how the Mission fund is shown in the Charity Commission accounts to better explain its purposes. n.b. The 2/3rds from the Michael Smith fund interest for mission should be segregated for just overseas mission as asked by the family.

System generated values The problem I pointed out last year has been resolved, and the system at December 2020 balances. Well done Michael Wardle; he said he would sort it out.

And finally, this year end was hard because it was difficult for Mark the new treasurer and Debs to meet due to Covid. This meant that all my interface was with Debs, and may I say she has done a great job.

