



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st January 2020 to 31st 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	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.
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	Regular services at all churches. Ministry to the sick and bereaved. Ministry to schools. Spreading the Christian faith and teaching the Bible.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	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.

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	The joint benefice relies upon the many contributions of its volunteers.

Other		
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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	Most planned activities were cancelled because of the Covid 19 pandemic. Generous support was given by individual parishioners.
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	At the end of the year the Unrestricted Fund was £118,608, which included £13,247 as a Designated fund
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	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
Amount of reserves held	Para 1.22	General Reserve of £118,607 Restricted Reserves of £128,907
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

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	Giving by the congregation and visitors. Grants are obtained for major structural or repair projects.
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	1 The reliance on some key personnel 2 Five church buildings and the parish hall needing constant care involving financial resources.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	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.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated Trust
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	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.

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

[illegible]

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)	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
Annual accounts for the period			
Period start date	01.01.2020	To	Period end date 31.12.2020

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
Incoming resources (Note 3)						
Income and endowments from:						
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	
Total	S07	174579	34532	0	209111	230399
Resources expended (Note 6)						
Expenditure on:						
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
Total	S12	171249	21554	0	192803	260412
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	3330	12978	0	16308	-30013
Net income/(expenditure)	S14	3037	3679	2753	9469	25534
Extraordinary items	S15	6367	16657	2753	25777	-4478
Transfers between funds	S16	0	0	0	0	0
Other recognised gains/(losses):	S17	8485	-8485	0	0	0
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
Net movement in funds	S20	14852	8173	2753	25778	-4478
Reconciliation of funds:						
Total funds brought forward	S21	103755	120734	39878	264367	268845
Total funds carried forward	S22	118607	128907	42631	290146	264367

Section B

Balance sheet

Guidance Notes

Fixed assets

Intangible assets	(Note 15)
Tangible assets	(Note 14)
Heritage assets	(Note 16)
Investments	(Note 17)
<i>Total fixed assets</i>	

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
B01	0	0	0	0	0
B02	0	0	0	0	0
B03	0	0	0	0	0
B04	47024	56966	42631	146621	137151
B05	47024	56966	42631	146621	137151

Current assets

Stocks	(Note 18)
Debtors	(Note 19)
Cash short term deposits (Note 17.4)	
Cash at bank and in hand (Note 24)	
<i>Total current assets</i>	

B06				0	0
B07	8009			8009	4577
B08		8200		8200	8200
B09	76569	63741		140310	127033
B10	84578	71941	0	156519	139810

Creditors: amounts falling due within one year (Note 20)

B11	12994	0	0	12994	12594
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Net current assets/(liabilities)

B12	71584	71941	0	143525	127216
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Total assets less current liabilities

B13	118608	128907	42631	290146	264367
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Creditors: amounts falling due after one year (Note 20)

B14	0	0	0	0	0
B15	0	0	0	0	0

Provisions for liabilities

Total net assets or liabilities

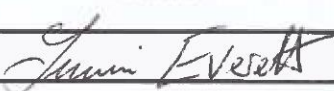
B16	118608	128907	42631	290146	264367
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Funds of the Charity

Endowment funds (Note 27)	
Restricted income funds (Note 27)	
Unrestricted funds	
Revaluation reserve	
<i>Total funds</i>	

B17	0		25000	25000	25000
B18		105285		105285	100792
B19	99130			99130	87315
B20	19478	23622	17631	60731	51260
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.*

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:

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*

☐

* -Tick as appropriate

No*

☐

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*

☐

* -Tick as appropriate

No*

☐

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*

☐

* -Tick as appropriate

No*

☐

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.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Offsetting	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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Grants and donations	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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Legacies	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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Tax reclaims on donations and gifts	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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated goods	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'. 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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated services and facilities	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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from membership subscriptions	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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <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.
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.

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

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"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input 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"/>

		N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
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
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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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 <input type="text"/> They are valued at cost. 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 They are valued at cost.
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. They are valued at cost.
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. 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
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. 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. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.
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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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"/>
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 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
<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
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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
					£	£
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
Total		149872	17637	0	167509	157343
Charitable activities:	Parish hall hire	4320			4320	9594
	Church Vestry hire/Sandford Worship Space	480			480	1352
	Youth work				0	0
	Other				0	0
	Total	4800	0	0	4800	10946
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
Total		12429	2880	0	15309	29435
Income from investments:	Investment Interest Income	2064	14015		16079	15637
	Bank/Building Society Interest				0	0
	Total	2064	14015	0	16079	15637
Separate material item of income:	P.C.C. fees	5414			5414	8070
	P.C.C. fes from 2017				0	8968
	Total	5414	0	0	5414	17038
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
	Total	0	0	0	0	0
TOTAL INCOME		174579	34532	0	209111	230399

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)



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		-	-
	Total	13,530	-

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

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.



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Note 6

Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
	Analysis				£	£
Expenditure on raising funds:	Incurred 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
	Total expenditure on raising funds	1001	159	0	1160	3123
Expenditure on charitable activities	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
	Total expenditure on charitable activities	62100	12459	0	74559	86806
Separate material item of expense	Diocesan parish share	108,020		-	108020	104168
	Building & fabric repair		8,848		8848	65885
		-	-	-	0	0
	Total	108,020	8,848	-	116868	170053
Other	Miscellaneous	128	88	-	216	429
				-	0	0
				-	0	0
				-	0	0
		-	-	-	0	0
	Total other expenditure	128	88	-	216	429
TOTAL EXPENDITURE		171,249	21,554	-	192803	260412

Other information:

Analysis of expenditure on charitable activities

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

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
		£	£	£	£	£	£
NONE		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

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	-	-		-	-
Total	-	-		-	-

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

Basis of allocation
(Describe method)

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	-	-
Total staff costs	23,601	28,400

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
Total	1.30	1.30

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.



Section C
Notes to the accounts
(cont)
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.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1			£	£
Activity or project 2			-	NIL
Activity or project 3			-	NIL
Activity or project 4			-	NIL
Total	-	-	-	NIL

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

No	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

[REDACTED]

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

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

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
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

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	-	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
£	£
-	-
8,200	8,200
-	-
-	-
-	-
8,200	8,200

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

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		
Total		

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 £
Total		

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.

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 2019

None

Section C

Notes to the accounts

(cont)

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

Charitable activities:

Opening

Added in period

Expensed in period

Impaired

Closing

Other trading activities:

Opening

Added in period

Expensed in period

Impaired

Closing

Other:

Opening

Added in period

Expensed in period

Impaired

Closing

Total this year

Total previous year

Stock		Donated goods		Work in progress
For distribution	For resale	For distribution	For resale	
£	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

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

Section C
Notes to the accounts
(cont)
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	-	-
Total	12,994	12,594	-	-

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 £
-	-
-	-
-	-
-	-

Section C
Notes to the accounts
(cont)
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.

--	--

Section C

Notes to the accounts

(cont)

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

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

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

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

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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 name	Type PE, EE, R or U	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Warrington Land Funds	PE	Endowment land held by the Diocese on behalf of the PCC. The income from the fund's capital is used for the repair of SMCW and for charitable work in the Parish of Warrington.		0	0	0	0	0
Michael Smith Endowment Fund	PE	Shares in Tesco held by the PCC but not shown in BIS.						0
LSM TB & BF Fund	Permanent Endowment	Interest for Mission and Fabric	3076				551	4527
LSM Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested. Interest for LSM fabric	19841				1101	17062
Arne Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested. Interest for Arne Fabric	16661				1101	17062
LSM Fabric	Restricted	LSM Fabric	0	8699	4439	272		2932
LSM TB&BF Music	Restricted	Elm Memorial Fund	3056	236	653			2737
LSM AVMedia	Restricted	LSM Music	3099	254	107	5244		0
Sandford Fabric	Restricted	LSM sound and visual systems	187					187
Arne Fabric	Restricted	LSM Fabric Re-ordering	345	900	240			1005
Arne Church Congregation	Restricted	For fitting out Sandford Worship Centre	5501					5501
Saint Martins on the Wall Fabric	Restricted	Arne fabric	12435	3043	58			14429
East Hime Fabric	Restricted	Arne Congregation	1000					1000
St Stephens School S. Susan	Restricted	SMCW fabric	25193	90	1950	6908		30000
Parish Hall Maintenance	Restricted	EH Fabric	8296	62				8357
Legacies	Restricted	LSM Church bells maintenance	6432					6432
Sandford Mission	Restricted	Susan School upkeep & teacher wages	3023	362	7061	6020		1343
Sandford Seedings	Restricted	PH Repairs and maintenance	0	1705	1655	304		153
Rectory/CW (small donations for needy)	Restricted	From the estate of Paddy for PCC uses	16285					16285
Clergy Property Redeclaration Fund	Restricted	Land Fund (SMCW Fabric Parish)	8543	8825	17369			0
LSM Flowers	Restricted	Sandford Mission	873					873
LSM Organ	Restricted	Rectory/CW Seedings	106	85	171			30
Angel Voices	Restricted	Flowers for LSM Church	673	30	83			510
Mission Fund	Restricted	Clergy Property Redeclaration Fund	1000					1000
Warrington Parents & Teachers	Restricted	Flowers for LSM Church	246		111			135
LSM Fabric Investment Revaluation	Restricted	LSM Organ	638	361	3244			4344
LSM TB&BF Investment Revaluation	Restricted	Angel Voices	419	200	150			469
Arne Fabric Investment Revaluation	Restricted	Overseas/Mission. Mission including St. Taylor, R. Guinness	2830	11549	4369	3179		8831
		Warrington Parents & Teachers	1318	130	407			1041
		sub total	190792					163365
		Gains on realisations as at 31.12.2020	10050				1050	11805
		Gains on realisations as at 31.12.2020	3438				634	4072
		Gains on realisations as at 31.12.2020	6455				1191	7645
		sub total	199427					236271
		Total Endowment & restricted funds	160612	34532	21954	8405	6433	171538
Other: Unrestricted but Designated Funds			120734.34					
M. Smith Endowment Fund Interest	Designated	by the PCC 203 - Mission 118 - LSM Fabric	6447	566	500	1272		5332
From General Funds	Designated	by the PCC for Clergy Prop Refurb.	500	0	0			500
From Gifford Legacy	Designated	by the PCC for LSM Re-Ordering	7415	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 - expendable 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
	Restricted
LSM TB&BF Music	Restricted
LSM AV/Media	Restricted
	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	
sub total	33588	
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
sub total	108358	
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	
sub total	11538	
Total Endowment & restricted funds	153485	35901

Designated by the PCC for Mission	6864	2081
Designated by the PCC for Clergy Property Refurb.	0	0
Designated by the PCC for LSM Re-Ordering	0	0

Total funds' figure below should reconcile to

and U - unrestricted funds

Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
0	0	0	0
			0
		1258	7976
		2516	15951
		2516	15951
			39878
-10779	5633		0
-336	155		3055
-642			3098
-197			187
			345
-1134			5501
-390			12435
-3036			25193
			8295
			6432
	1031		3023
-47596	25001		0
-2654			16285
			8543
			873
-182			106

			973
	0		1000
-186			246
-2477			638
-25			419
-3114	-763		2830
-1375	-400		1318
			100792
		4236	10050
		1449	3438
		2719	6455
			19942
-74124	30656	14693	160612

-1700	-798		6447
	500		500
	7415		7415

Section C**Notes to the accounts****(cont)****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	£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.	£945
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.	£13,289
Between restricted and unrestricted funds	£10702 was transferred from the Land fund to the General fund per Land Fund Trustee instructions.	£10,702
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.	£1,272

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	£5,332
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	£7,415

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.

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

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CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

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 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.

