

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st January 2022 to 31st 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	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	
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 £124,087 which included £16013 as a Designated fund for specific purposes.
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 approximately 6 months
Amount of reserves held	Para 1.22	General Reserve of £124,087 Restricted Reserves of £149,640
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. Fundraising events may be undertaken from time to time.
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

	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			
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)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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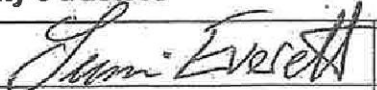

Other optional information

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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

Report to the trustees

Charity Name
Parochial Church Council of Wareham

On accounts for the year
ended

31 December 2022

Charity no
(if any) 1132868

Set out on pages

10 - 40

Responsibilities and
basis of report

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

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
Annual accounts for the period			
Period start date	01.01.2022	To	Period end date 31.12.2022

Section A Statement of financial activities


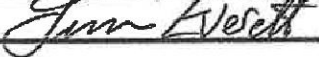
Recommended categories by activity	Guidance Notes	Restricted				
		Unrestricted funds	income funds	Endowment funds	2022 Total funds	2021 Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	166223	47730	0	213953	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	
Total	S07	200144	62086	0	262230	242122
Resources expended (Note 6)						
Expenditure on:						
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
Total	S12	192722	80782	0	273504	205646
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	7422	-18696	0	-11274	36476
Net income/(expenditure)	S14	-6303	-7636	-5715	-19654	21082
Extraordinary items	S15	1119	-26332	-5715	-30928	57559
Transfers between funds	S16	0	0	0	0	0
Other recognised gains/(losses):	S17	-7622	7622	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	-6503	-18711	-5715	-30928	57558
Reconciliation of funds:						
Total funds brought forward	S21	130590	168351	48761	347702	290144
Total funds carried forward	S22	124087	149640	43046	316774	347702

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
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
Current assets							
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
Funds of the Charity							
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

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*

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 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*

<input type="checkbox"/>

 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.

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. 	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
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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).	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Yes	No	N/a																								
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
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Government grants	The charity has received government grants in the reporting period	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>																		
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/>	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"/>
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/>												
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Support costs	The charity has incurred expenditure on support costs.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
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Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
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Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/>												
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/>																								

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

	Unrestricted funds	Restricted income funds	Endowment funds	2022 Total funds £	2021 Prior year £
Analysis					
Donations and legacies:					
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
Offerory 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
Total	166223	47730	0	213953	186365
Charitable activities:					
Parish hall hire	8829	767		9596	2961
Church Vestry hire/Sandford Worship	2070	60		2130	1100
Youth work		120		120	216
Other				0	0
Total	10899	947	0	11846	4277
Other trading activities:					
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
Total	7067	60	0	7127	11578
Income from investments:					
Investment Interest Income	3455	13349		16804	31380
Bank/Building Society Interest				0	0
Total	3455	13349	0	16804	31380
Separate material item of income:					
P.C.C. fees	12500			12500	8522
				0	0
Total	12500	0	0	12500	8522
Other:					
Other	0	0	0	0	0
Total	0	0	0	0	0
TOTAL INCOME	200144	62086	0	262230	242122

LAST YEAR 2021

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

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		-	-
	Total	-	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 £
Analysis					
Expenditure on raising funds:					
Incurred 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
Total expenditure on raising funds	533	0	0	533	2131
Expenditure on charitable activities					
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
Total expenditure on charitable activities	76461	21704	0	98165	81860
Separate material item of expense					
Diocesan parish share	113,995		-	113995	108565
Building & fabric repair		59,078		59078	13033
	-	-	-	0	0
Total	113,995	59,078	-	173073	121598
Other					
Miscellaneous	353		-	353	
Sundries	1,380	-	-	1380	56
			-	0	0
		-	-	0	0
	-	-	-	0	0
Total other expenditure	1,733	-	-	1733	56
TOTAL EXPENDITURE	192,722	80,782	-	273504	205645

LAST YEAR 2021

Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
		-	0
1,967	110		2077
			0
			0
54			54
			0
2021	110	0	2131
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
68658	13202	0	81860
108,565		-	108565
	13,033		13033
-	-	-	0
108,565	13,033	-	121598
		-	0
56		-	56
		-	0
	-	-	0
-	-	-	0
56	-	-	56
179,300	26,345	-	205645

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		-	-	-	-	-	-
						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	-	-		-	-	
Total	-	-		-	-	

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	-	-
Total staff costs	26,864	23,766

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
Total	1.30	1.30

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)

Carrying (fair) value at beginning of period

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

Carrying (fair) value at end of year

Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
-	167,704	-	-	-	167,704
-		-	-	-	-
-		-	-	-	-
-		-	-	-	-
-		-	-	-	-
-		-	-	-	-
0	-19,654	0	0	0	-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

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

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

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
-	-
-	-
-	-
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	3,698	-	-
Parish Hall invoice provision	100	100		
Gift Aid debtor provision	250	250		
Taxation and social security		-	-	-
Other creditors-Agency accounts	3,915	3,689	-	-
Total	7,965	7,737	-	-

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

This year £	Last year £
-	-
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
		sub total	48761					43047
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
		sub total	136536					125463
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
		sub total	31813					24176
		Total Endowment & restricted funds	217110	62086	-80781.64	7622	-13351	192686
		168348.85						
Other:- Unrestricted but Designated Funds			From The SOFA The totals line must be:-					
			217110	62086	-80782.00	7622	-13351	192686
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						
		From Administrator SOFA This Should be:-	21199	12544	-1495.00	-16235.00		16013

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 - 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	8526				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
		sub total	42631					48761
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 Martins 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	6631	12658	-9319.00			9970
Wareham Parents & Toddlers	Restricted	Wareham Parents & Toddlers	1041	142	-125.00			1058
		sub total	105285					136536
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
		sub total	23622					31813
		Total Endowment & restricted funds	171538	56489	-26344.00	1106	14321	217110
Other:- Unrestricted but Designated Funds								
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 P

£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:-

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
TOTAL	5029	2550

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

 3
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.