



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## **Trustees' Annual Report for the period**

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

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

**Charity registration number: 1132868**

## **Objectives and Activities**

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

## **Additional information (optional)**

You may choose to include further statements where relevant about:

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

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

### Additional information (optional)

You may choose to include further statements where relevant about:

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

## Financial Review

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

### Additional information (optional)

You may choose to include further statements where relevant about:

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

## Structure, Governance and Management

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

### Additional information (optional)

You may choose to include further statements where relevant about:

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

## Reference and Administrative details

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

## Names of the charity trustees who manage the charity

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

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

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

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

### Additional information (optional)

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

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

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

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

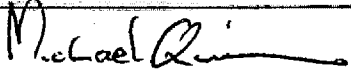
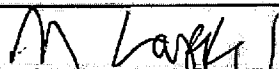
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## Declarations

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

Signed on behalf of the charity's trustees

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

Date 24th April 2024



Section A

Independent Examiner's Report

Report to the trustees

Charity Name  
Parochial Church Council of Wareham

On accounts for the year  
ended

31 December 2023

Charity no  
(if any) 1132868

Set out on pages

12 to 43

(remember to include the page numbers of additional sheets)

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

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent  
examiner's statement

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

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Nicola Halls

Date: 2 May 2024

Name: Nicola Halls

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

FCA

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


**Section B**

**Disclosure**

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

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

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**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

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

## Section A Statement of financial activities

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

## Section B

## Balance sheet

2023

Guidance Notes

**Fixed assets**

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

	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	51988	62980	47132	162100	148050
B05	51988	62980	47132	162100	148050

**Current assets**

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

B06				0	0
B07	1967			1967	3992
B08		8200		8200	8200
B09	125331	61228		186559	164497
B10	127298	69428	0	197154	176689

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

B11	16750	0	0	16750	7965
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**Net current assets/(liabilities)**

B12	110548	69428	0	179976	168724
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**Total assets less current liabilities**

B13	162536	132408	47132	342076	316774
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Creditors: amounts falling due after one year (Note 20)

Provisions for liabilities

B14	0	0	0	0	0
B15		0	0	0	0

**Total net assets or liabilities**

B16	162536	132408	47132	342076	316774
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**Funds of the Charity**

Endowment funds (Note 27)

Restricted income funds (Note 27)

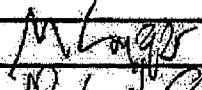

Unrestricted funds

Revaluation reserve

**Total funds**

B17			25000	25000	25000
B18		102772		102772	125463
B19	138093			138093	104151
B20	24443	29636	22132	76211	62160
B21	162536	132408	47132	342076	316774

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

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

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

*This section should be completed by all charities.*

**1.1 Basis of accounting**

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

The accounts have been prepared in accordance with:

- and with\* 

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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\* 

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 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
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\* -Tick as appropriate

**1.2 Going concern**

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

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

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

**1.5 Material prior year errors**

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

## Note 2

## Accounting policies

## 2.2 INCOME

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

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

<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.  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 <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	N/a <input type="checkbox"/>		
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	N/a <input checked="" type="checkbox"/>		
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>			
	They are valued at cost.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Intangible fixed assets</b>	The depreciation rates and methods used are disclosed in note 9.2. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
	They are valued at cost.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
	They are valued at cost.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. 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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. 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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <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	34203	7986		42189	69674
	Gift Aided planned giving	54590			54590	69833
	Tax recovered and recoverable	20537			20537	20629
	Other non gift aided planned giving	4378			4378	6652
	Legacies	0	286		286	7500
	Collections	17501			17501	17026
	Grants provided by Governments or local authority				0	
	Offerory boxes	7393			7393	7472
	Home/Overseas mission	0	7626		7626	7109
	St. Stephen's School South Sudan	0			0	0
	Flower festivals	0			0	0
	Gift day	16020			16020	8058
	Income from agency account adjustment	0			0	0
	<b>Total</b>	<b>154622</b>	<b>15898</b>	<b>0</b>	<b>170520</b>	<b>213953</b>
Charitable activities:	Parish hall hire	8340	530		8870	9596
	Church Vestry hire/Sandford Worship Space	2180			2180	2130
	Youth work	0			0	120
	Other	0			0	0
	<b>Total</b>	<b>10520</b>	<b>530</b>	<b>0</b>	<b>11050</b>	<b>11846</b>
Other trading activities:	Refreshments (LSM(Sat&Sun)+Sandford)	5760	614		6374	5049
	Parish fund raising	4670	75		4745	1435
	Parish Office Income/ Gift Sales	0			0	613
	Wareham Toddlers/Sandford Seedlings		640		640	
	Other				0	30
	<b>Total</b>	<b>10430</b>	<b>1329</b>	<b>0</b>	<b>11759</b>	<b>7127</b>
Income from investments:	Investment Interest Income	3547	13490		17037	16804
	Bank/Building Society Interest	1324			1324	0
	<b>Total</b>	<b>4871</b>	<b>13490</b>	<b>0</b>	<b>18361</b>	<b>16804</b>
Separate material item of income:	P.C.C. fees	11500			11500	12500
	Insurance Settlement	54705			54705	
	<b>Total</b>	<b>66205</b>	<b>0</b>	<b>0</b>	<b>66205</b>	<b>12500</b>
Other:	Grants	0	14000	0	14000	0
	<b>Total</b>	<b>0</b>	<b>14000</b>	<b>0</b>	<b>14000</b>	<b>0</b>
<b>TOTAL INCOME</b>		<b>246648</b>	<b>45247</b>	<b>0</b>	<b>291895</b>	<b>262230</b>

## LAST YEAR 2022

Unrestricted funds	restricted income funds	Endowment funds	Total funds
			£
32673	37001		69674
69833			69833
19476	1153		20629
6652			6652
5000	2500		7500
16222	804		17026
			0
7472			7472
837	6272		7109
			0
			0
8058			8058
			0
<b>166223</b>	<b>47730</b>	<b>0</b>	<b>213953</b>
8829	767		9596
2070	60		2130
	120		120
			0
<b>10899</b>	<b>947</b>	<b>0</b>	<b>11846</b>
5019	30		5049
1435			1435
613			613
			0
	30		30
<b>7067</b>	<b>60</b>	<b>0</b>	<b>7127</b>
3455	13349		16804
			0
<b>3455</b>	<b>13349</b>	<b>0</b>	<b>16804</b>
12500			12500
			0
			0
<b>12500</b>	<b>0</b>	<b>0</b>	<b>12500</b>
0	0	0	0
0	0	0	0
<b>200144</b>	<b>62086</b>	<b>0</b>	<b>262230</b>

## Note 4

## Analysis of receipts of government grants

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

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

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

## Note 5

## Donated goods, facilities and services

Seconded staff  
Use of property  
Other

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

Section C Notes to the accounts (cont)

Note 6 Analysis of expenditure

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

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		-	-	-	-	-	-
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 £	Basis of allocation
						(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

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

See Below

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

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

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

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

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

This year £	Last year £
£1,020	None
None	None



## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

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

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

0

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

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

0

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

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

£23250.00

## 11.2 Average head count in the year

The parts of the charity in which the employees work

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

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

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

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

Amount of contributions recognised in the SOFA as an expense

**2023 £2414 (2022 £2213)**

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

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

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

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

**We Confirm**

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

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

**14.1 Cost or valuation**

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

**14.2 Depreciation and Impairments**

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

**14.3 Net book value**

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

Section C	Notes to the accounts	(cont)
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**Note 16**                      **Heritage assets**  
*Please complete this note if the charity has heritage assets*

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

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

## Section C Notes to the accounts (cont)

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

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

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

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

\*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.

### LAST YEAR 2022

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

**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 2023
None

Section C	Notes to the accounts	(cont)
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**Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors-Gift aid tax from HMRC

**Total**

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

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

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

Trade debtors

Prepayments and accrued income

Other debtors

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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 20**                      **Creditors and accruals**

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

**20.1 Analysis of creditors**

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



**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.

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

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

*None*

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

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.

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

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

None

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 23 Contingent liabilities and contingent assets**

**NONE**

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

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

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

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

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

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

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

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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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<b>Note 26</b>	<b>Events after the end of the reporting period</b>
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*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

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

--

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

--

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

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

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

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Wareham Land Funds	PE	Endowment fund held by the Diocese on behalf of the PCC. The income from the fund's capital is used for the repair of SMOW and /or charitable work in the Parish of Wareham		0	0	0	0	0
Michael Smith Endowment fund	PE	Shares in Tesco held by the PCC but not shown in B/S. Interest for Mission and Fabric						0
LSM TB & BF Fund	Permanent Endowment	Capital sum invested. Interest for LSM music & organ	8609				817	9426
LSM Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested Interest for LSM Fabric	17219				1634	18853
Arne Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested. Interest for Arne Fabric	17219				1634	18853
		<b>sub total</b>	<b>43048</b>					<b>47133</b>
LSM Fabric	Restricted	LSM Fabric	11722	21570	45079	13255		1468
Elmes Memorial	Restricted	Elmes Memorial Fund	2737					2737
Ruth Guinness	Restricted	Antiques	0					0
LSM AV/Media	Restricted	LSM sound and visual systems	1071		718			353
LSM Fabric Re-ordering	Restricted	LSM Fabric Re-ordering	7641		2308			5333
Sandford Fabric	Restricted	For fitting out Sandford Worship Centre	5728	19	913			4834
Arne Fabric	Restricted	Arne fabric	16952	1872	440			18384
Arne Church Congregation	Restricted	Arne Congregation	1000					1000
Saint Martins on the Wall Fabric	Restricted	SMOW fabric	30034	1168	12312	6110		25000
East Holme Fabric	Restricted	EH Fabric	8403	211				8614
LSM Bell Fund	Restricted	LSM Church bells maintenance	6432					6432
St.Stephens School S. Sudan	Restricted	Sudan School upkeep & teacher wages	2909		6700	3672		119
Parish Hall Maintenance	Restricted	PH Repairs and maintenance	1177	1490				2667
Legacies	Restricted	From the estate of Paddy for PCC uses	16285					16285
Land Fund interest (SMOW/Parish)	Restricted	Land Fund (SMOW Fabric/Parish)	0	9458		9458		0
Sandford Mission	Restricted	Sandford Mission	467	20		13		500
Rector/Church Wardens Discret.	Restricted	Rector/CW (small donations for needy)	885		64			821
Clergy Property Redecoration Fund	Restricted	Clergy Property Redecoration Fund	1000			2000		3000
LSM Flowers	Restricted	Flowers for LSM Church	0	42				42
LSM Organ	Restricted	LSM Organ	3334	1270	864			3740
Angel Voices	Restricted	Angel Voices	95					95
Mission Fund	Restricted	Overseas/Home Mission including M.Taylor, R.Guinness	6889	7487	10662	3442		272
Parish Toddler Group	Restricted	Parish Toddler Group	702	640	28			1314
		<b>sub total</b>	<b>125463</b>					<b>102772</b>
LSM Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2022	12184				2752	14936
LSM TB & BF Investment Reval.	Restricted	Gains on revaluations as at 31.12.2022	4168				941	5109
Arne Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2022	7825				1766	9591
		<b>sub total</b>	<b>24177</b>					<b>29636</b>
		<b>Total Endowment &amp; restricted funds</b>	<b>192688</b>	<b>45247</b>	<b>80088</b>	<b>12150</b>	<b>9544</b>	<b>179541</b>
		149639.85						
Other:- Unrestricted but Designated Funds			From The SOFA The totals line must be:-					
				45247	80088	12150	9544	
M.Smith Endowment Fund Interest	Designated	by the PCC - Mission	6158	1768	200	230		7496
From General Funds	Designated	by the PCC for Clergy Prop Refurb.	500					500
From General Funds	Designated	by the PCC for Insurance Purchase	0	15000				15000
From Gifford Legacy	Designated	by the PCC for LSM Re-Ordering	9355					9355

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

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

\* Key: PE - permanent endowment funds; EE - 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 for charitable work in the Parish of Wareham		0	0	0	0	0
Michael Smith Endowment fund	PE	Shares in Tesco held by the PCC but not shown in B/S. Interest for Mission and Fabric						0
LSM TB & BF Fund	Permanent Endowment	Capital sum invested. Interest for LSM music & organ	9752				1144	8608
LSM Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested Interest for LSM Fabric	19504				2285	17219
Arne Fabric Ashton Taylor fund	Permanent Endowment	Capital sum invested. Interest for Arne Fabric	19504				2285	17219
		<b>sub total</b>	<b>48761</b>					<b>43047</b>
LSM Fabric	Restricted	LSM Fabric	10279	7250	5807			11722
Elmes Memorial	Restricted	LSM East Window (Elmes)	2737					2737
Ruth Guinness	Restricted	Antiques	115		115			0
LSM AV/Media	Restricted	LSM sound and visual systems	1021	50				1071
LSM Fabric re ordering	Restricted	LSM Fabric re ordering	1901		1495	7235		7641
Sandford Fabric	Restricted	For fitting out Sandford Worship Centre	7184	300	1756			5728
Arne Fabric	Restricted	Arne fabric	15378	1576				16952
Arne church congregation	Restricted	Arne church congregation	1000					1000
Saint Martine on the Wall Fabric	Restricted	SMOW fabric	32683	2310	4959			30034
East Holme Fabric	Restricted	EH Fabric	8364	38				8403
LSM Bell Fund	Restricted	LSM Church bells maintenance	6432					6432
St. Stephens School S. Sudan	Restricted	Sudan School upkeep & teacher wages	395	1238	8562	9838		2909
Parish Hall Maintenance	Restricted	PH Repairs and maintenance	13115	24252	36240	50		1177
Legacies	Restricted	From the estate of Paddy for PCC uses	16285					16285
Land Fund interest (SMOW/Parish)	Restricted	Land Fund (SMOW Fabric/Parish)	0	9407		9407		0
Sandford Mission	Restricted	Sandford Mission	548		81			467
Rector/Church Wardens Discret.	Restricted	Rector/CW (small donations for needy)	910		25			885
Clergy Property Redecoration Fund	Restricted	Clergy Property Redecoration Fund	1000					1000
LSM Flowers	Restricted	Flowers for LSM Church	0	145	301	156		0
LSM Organ	Restricted	LSM Organ	5818	7028	9512			3334
Angel Voices	Restricted	Angel Voices	255		160			95
Mission Fund	Restricted	Overseas/Home Mission including M.Taylor, R. Guinness	8970	8371	11452			6889
Parish Toddler Group	Restricted	Parish Toddler Group	1148	120	317	250		702
		<b>sub total</b>	<b>138538</b>					<b>125463</b>
LSM Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2021	16034				3850	12184
LSM TB&BF Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2021	5484				1317	4167
Arne Fabric Investment Revaluation	Restricted	Gains on revaluations as at 31.12.2021	10295				2470	7825
		<b>sub total</b>	<b>31813</b>					<b>24176</b>
		<b>Total Endowment &amp; restricted funds</b>	<b>217110</b>	<b>62086</b>	<b>80782</b>	<b>7622</b>	<b>13351</b>	<b>182686</b>
<b>Other: - Unrestricted but Designated Funds</b>								
M. Smith Endowment fund interest	Designated	Designated by the PCC-Mission	13284	1874		9000		6168
From General Funds	Designated	by the PCC for Clergy Property Refurb.	500	0				500
Joseph Calleja Concert	Designated	by the PCC for LSM Re-ordering-Restricted		8730	1495	7235		0
From Gifford Legacy	Designated	by the PCC for LSM Re-Ordering	7415	1940				9355



## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

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

Total

## 27.4 Designated funds

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

## LAST YEAR

Note 27

Charity funds (cont)

### 27.3 Transfers between funds

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

### 27.4 Designated funds

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

## Section C

## Notes to the accounts

(cont)

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

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

**28.1 Trustee remuneration and benefits**

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

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*  
NONE

**28.2 Trustees' expenses**

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

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

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

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

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

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

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

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

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