



## Trustees' Annual Report for the period

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

Charity name: The Parochial Church Council of Wareham

Charity registration number: 1132868

## Objectives and Activities

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

## Additional information (optional)

You may choose to include further statements where relevant about:

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

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

### Additional information (optional)

You may choose to include further statements where relevant about:

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

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>The P.C.C. is a registered charity and is governed by the Parochial Church Councils (Powers) Measure 1956 as amended, and Church Representation Rules.</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>A parochial church council ('PCC') is a body corporate (secs.3 Parochial Church Council (Powers) Measure 1956).</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<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	January to June 2024	
2	The Reverend Neil Kelly: Ex Officio Trustee		From February 2024	
3	The Reverend Deborah Swann: Ex Officio Trustee		From February 2024	
4	The Reverend Hilary Bond: Ex Officio Trustee			
5	Mrs. Hilary Goodinge: Parish Churchwarden & Trustee	Parish Churchwarden		Deanery Synod
6	Mr. Michael Quinlan: Parish Churchwarden & Trustee	Parish Churchwarden		
7	Mr. Jonathan Moulton: East Holme Churchwarden & Trustee and Denary Synod representative	Churchwarden		Deanery Synod
8	Mr Leslie Selby: Churchwarden and Trustee	Churchwarden		Deanery Synod
9	Mr. Paul Harrison: LSM trustee and Deanery Synod Representative		January to November 2024	
10	Mr. Simon Lathwell: LSM trustee			
11	Mrs. Jenny Elmes: LSM Trustee		From April 2024	
12	Mrs Rebecca Green Deanery Synod Representative & St Martin on the Walls Local Warden and Trustee	Local Church Warden		Deanery Synod
13	Ms Anne Laking LSM Trustee	Local Church Warden	From April 2024	
14	Mr Nicholas Burden LSM Trustee			
15	Mrs Barbara Wells: Sandford Trustee and Local Warden	Local Church Warden		
16	Mrs. Virginia Collings: Arne Trustee			
17	Miss Heather Duncan: Arne Trustee and Local Warden	Local Church Warden	From April 2024	
18	Mark Lapper: Co-opted Trustee	PCC Treasurer		
19	Mrs Margaret Harris: Deanery Synod Representative and Trustee		From April 2024	
20	Mr Anthony Tew: LSM Trustee		From May 2024	
21	Mr Peter Jennings: St Martin on the Walls Trustee		January to September 2024	
22	Mrs Sarah Levett: Sandford St Martin's Trustee		From April 2024	
23	Ms Priscilla Spurling: Sandford St Martin's Trustee		From May 2024	
24	Mr Malcolm Selwood: Sandford St Martin's Co-opted Trustee		From April 2024	

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

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

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

### Additional information (optional)

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

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

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

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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	Hilary Jane Goodinge
Position (eg Secretary, Chair, etc)	Chairperson	Parish Churchwarden

Date 26th March 2028





Section A

Independent Examiner's Report

Report to the trustees

Charity Name  
Parochial Church Council of Wareham

On accounts for the year  
ended

31 December 2024

Charity no  
(if any) 1132868

Set out on pages

11-42

(remember to include the page numbers of additional sheets)

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

Responsibilities and  
basis of report

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

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

Independent  
examiner's statement

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

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

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

Signed:

Nicola Halls

Date:

7th May 2025

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.**



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

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

## Section A

## Statement of financial activities

Guidance Notes

### Recommended categories by activity

#### Incoming resources (Note 3)

##### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

##### **Total**

#### Resources expended (Note 6)

##### Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

##### **Total**

#### Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

#### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

#### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

#### Total funds carried forward

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	128214	27375		155589	170520
S02	9277	1110		10387	11050
S03	13711	767		14478	11759
S04	4676	14697		19373	18361
S05	8496	628		9124	66205
S06	0	8500		8500	14000
S07	164374	53077	0	217451	291895
S08	128	0		128	568
S09	83847	11457		95304	93159
S10	126808	74444		201252	182429
S11	20401	137		20538	4487
S12	231184	86038	0	317222	280643
S13	-66810	-32961	0	-99771	11252
S14	1190	1442	1079	3711	14050
S15	-65620	-31519	1079	-96060	25302
S16					0
S17	-3518	3518		0	0
S18				0	0
S19	0	0	0	0	0
S20	-69138	-28001	1079	-96060	25302
S21	162536	132408	47132	342076	316774
S22	93398	104407	48211	246016	342076

# Section B

# Balance sheet

2024

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 £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
	F01	F02	F03	F04	F05
B01	0	0	0	0	0
B02	0	0	0	0	0
B03	0	0	0	0	0
B04	53178	64422	48211	165811	162100
B05	53178	64422	48211	165811	162100

## 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	9105			9105	1967
B08		8200		8200	8200
B09	42551	31785		74336	186559
B10	51656	39985	0	91641	196726

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

B11	11436			11436	16750
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Net current assets/(liabilities)

B12	40220	39985	0	80205	179976
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Total assets less current liabilities

B13	93398	104407	48211	246016	342076
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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	0

Total net assets or liabilities

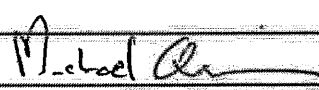

B16	93398	104407	48211	246016	342076
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## Funds of the Charity

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

B17			25000	25000	25000
B18		73329		73329	102772
B19	67766			67766	138093
B20	25632	31078	23211	79921	76211
B21	93398	104407	48211	246016	342076

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

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

## Note 1 Basis of preparation

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

**1.1 Basis of accounting**

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

The accounts have been prepared in accordance with:

- |                                    |                                            |                                                                                                                                                                                                                                         |
|------------------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| • and with*                        | <input checked="checked" type="checkbox"/> | 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.*

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

## Section C (cont)

## Notes to the accounts

### Note 2 Accounting policies

#### 2.2 INCOME (CONT)

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

#### 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
			✓	
	Support costs include central functions and have been allocated to activity categories on a basis consistent with the use of resources, eg allocating pr costs by floor areas, or per capita, staff costs by the time spent and other c their usage.	Yes	No	N/a
				✓
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
<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
				✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.			N/a
				✓
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		

## Note 2

## Accounting policies

## 2.3 EXPENDITURE AND LIABILITIES (CONT)

		Yes	No	N/a
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	<input type="checkbox"/>		
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.			
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



### Note 2

## Accounting policies

## 2.4 ASSETS (CONT)

### Current asset investments

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

Yes	No	N/a
✓		

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

Yes	No	N/a
	✓	

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

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## Note 3

## Analysis of income

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

## Note 4

## Analysis of receipts of government grants

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

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

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

## Note 5

## Donated goods, facilities and services

Seconded staff  
Use of property  
Other

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

## Note 6

## Analysis of expenditure

LAST YEAR  
2023

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

# Section C (cont)

## 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 

--	--

**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 activities and any estimation techniques used to calculate their apportionment.*

See Below

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

then allocated directly, or apportioned to, individual funds

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

**10.1 Fees for examination of the accounts**

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

**Independent examiner's fees**

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

**Tax advisory fees**

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

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



## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

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

0

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

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

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

TRUE

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

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

£23,402.00

## 11.2 Average head count in the year

The parts of the charity in which the employees work

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

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

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

Amount of contributions recognised in the SOFA as an expense

2024 £2414 (2023 £2414)

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

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

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

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

We Confirm

## Note 14

## Tangible fixed assets

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

## 14.1 Cost or valuation

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

## 14.2 Depreciation and impairments

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>						

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

## 14.3 Net book value

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

## Note 16

## Heritage assets

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

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

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

Five churches within the Wareham benefice.

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

Not recognised within our accounts.

## Note 17

## Investment assets

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

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

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

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

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

None

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

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

NONE

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

## Analysis of current asset investments

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

17.5 Guarantees NONE

## 17.7 Additional information

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

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

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

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

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

None

**Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors-Gift aid tax from HMRC

Total

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

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

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

Trade debtors

Prepayments and accrued income

Other debtors

Total

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

## Note 20 Creditors and accruals

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

## 20.1 Analysis of creditors

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

## Note 21 Provisions for liabilities and charges

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

## 21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

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

- an indication of the uncertainties about the amount or timing of those outflows; and

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

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

*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.

*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
74,336	186,559
-	-
82,536	194,759

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

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

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

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

None

## Note 26

## Events after the end of the reporting period

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

Please provide details of the nature of the event

--

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

--

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

## Section C (cont)

## Notes to the accounts

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

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

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

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

**Note 27**
**Charity funds (cont)**
**27.3 Transfers between funds**

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

**Total    £3,518**
**27.4 Designated funds**

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



## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

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

£12,150

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

## Section C (cont)

## Notes to the accounts

Note 28

Transactions with trustees and related parties

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

### 28.1 Trustee remuneration and benefits

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

TRUE

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

NONE

### 28.2 Trustees' expenses

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

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

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

### 28.3 Transaction(s) with related parties

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

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

TRUE

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

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

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