THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FERNDOWN

England & Wales · Charity number 1134028

Details

Other names	ST MARY'S FERNDOWN PCC
Status	Registered
Legal form	Previously excepted
Registered	2010-02-03
Register	View on the Charity Commission register

Contact

Address	St. Mary's Church Church Road Ferndown BH22 9EU
Phone	01202890798
Email	office@stmarys-ferndown.org.uk
Website	http://stmarys-ferndown.org.uk

Activities

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

Activities: Our Church vision is to "Transform Ferndown with Jesus". We aim to preach the Gospel of Christ, to serve and reach out to our local community, to support Christ's mission in this country and overseas, to grow in our own knowledge and discipleship of Christ.

Classification

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

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Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£820,618	£507,073	£431,710	7
2023-12-31	£531,350	£514,679	£118,165	8
2022-12-31	£450,281	£486,540	-	-
2021-12-31	£401,520	£413,222	-	-
2020-12-31	£468,280	£367,757	-	-

Trustees

Name	Role	Appointed
David Jobbins		2023-05-16
David Morrell		2026-02-23
Eric Stuart		2024-05-14
Geoffrey Hough		2025-06-30
Gina Forbes		2025-06-30
Hannah Hardyman		2025-05-13
Jane Roberts		2025-05-13
Julie Frost		2025-05-13
Larry Austin		2023-05-16
Liz Howard		2024-05-14
Mark Farthing		2025-05-13
Rev Dominic Meering		2023-09-12
Rev Oliver Fricker		2021-06-27
Ryan Hill		2026-05-18
Simon Wagstaff		2023-05-16
Sylvia Broadley		2024-05-14

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FERNDOWN

England & Wales - Charity number 1134028

Accounts

Charity Registration No. 1134028

FERNDOWN PAROCHIAL CHURCH COUNCIL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

10 Bridge Street
Christchurch
Dorset
BH23 1EF

FERNDOWN PAROCHIAL CHURCH COUNCIL

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FERNDOWN PAROCHIAL CHURCH COUNCIL

COMPANY INFORMATION

Trustees	Mr D Howshall	
	Mrs Diane French	
	Rev Oliver Fricker	
	Mr Barry Robertson	
	Mr Simon Wagstaff	
	Mrs Suzanne Sanderson	
	Mr David Jobbins	
	Rev Dominic Meering	
	Mr Larry Austin	
	Mrs Mary Tyler	
	Mrs S Broadley	(Appointed 14 May 2024)
	Mr E Stuart	(Appointed 14 May 2024)
	Mrs L Howard	(Appointed 14 May 2024)
Charity number	1134028	
Principal address	St Marys Church Hall Church Road Ferndown Dorset United Kingdom BH22 9EU	
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF	

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016) and the Church Accounting Regulations 2006.

Objectives and activities

Status
St Mary's is the local 'Church of England' church, led and managed by the Parochial Church Council (PCC) which in turn is chaired by the incumbent of the church, Rev Dominic Meering. The PCC is given a mandate to further the work of the mission of the church in its worship and witness. This is done in many ways, some of which are described in the following pages.

Vision Statement: Transformation through Jesus
The Vision is Jesus. In other words, the vision of the church is to know Jesus as well as we can, be the people that he calls us to be, and follow his call in every aspect of our lives. This is deliberately a wide and comprehensive vision – to take any smaller subset of Jesus' call to us is too small a vision.

In practice, all our activities will have elements of the following three broad overlapping dimensions.

1. UP – An unashamed focus on God. This might include all forms of Christian worship, prayer and bible study, all the time pursuing the presence of Jesus, seeking to be the people God calls us to be, and desiring that God is glorified. It includes making challenges choices to give with our time, energy, and finances for God's glory.

2. IN – A deliberate, an ongoing investment in our relationships with each other. This might include a wide range of gatherings which strengthen relationships and encourage each other in our faith and Christian living. It includes using our resources to equip and build-up each other and includes pastoral care within the church membership.

3. OUT – An intentional focus, on living out our faith to partner with God in his mission to the world. This might include personal evangelism, giving pastoral care and welcome to the wider community, engaging in supporting social needs (local and international), and care for the environment.

Through these dimensions we seek to grow in maturity in our faith, and partner with God in his good work in the world.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit

Throughout this report we have illustrated the impact we are having on the local community. We exist to benefit the wider community but a by-product of this objective is that we benefit those that join us and are gathered in to the Church who in turn multiply the impact on the wider public. The PCC have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The following information demonstrates this duty and measurement of impact as a proactive part of managing the Charity.

The trustees regularly review our aims, objectives and activities of the charity and communicate this to the PCC body as a whole at least on an annual basis. The trustees have considered the Charity Commission's general guidance on public benefit and its supplementary guidance on the advancement of religion for the public benefit.

Volunteers

Unpaid volunteers contribute a large amount in terms of time to the work of the PCC, including working in the office, cafe, church services, childrens work and visiting. The value of this time is considered too hard to quantify and not included as income in the charity accounts.

Achievements and performance

St Mary's Church Ferndown is called to be a community of people who know and love Jesus, and to follow his purposes for us in Ferndown in each season.

Above all, we are a community of believers seeking to worship Jesus as Lord, who died on the cross and rose from the dead, and receive his offer of forgiveness and invitation into a life filled with every spiritual blessing.

We are a community seeking to serve and bless each other and those around us in the name of Jesus.

St Mary's Church and site includes a place of Christian worship, built circa 1933, a church Hall, and a suite of function rooms, offices, and a vibrant café which serves the local community.

The current activity of the church, cantered around the person and call of Jesus, could be described as falling under the following twelve broad and overlapping areas.

- Worship
- Children, Youth and Families
- Seniors
- Pastoral Care and Discipleship
- Mission, Evangelism and Outreach
- Building Community in Ferndown
- Prayer
- The Beacon Café
- Environmental responsibility
- Fabric
- Finances
- Admin and operations

Dom Meering

Team Rector

Financial review

In year 2024 we had a surplus of £313.5k overall, this was down mainly to the 'Giving Day' in August where over £270k was given. We also had a surplus to the church budget and the Café Budget as well as legacy worth £20k that went into the 'Capital Fund'.

In line with what we reported last year in 2024 we split the church income and expenditure form the café due to the confusion in 2023 regarding the income/sales. This has worked out well and the PCC have been able to focus much easier on the 2 sets of budgets.

The Donations in the 'Giving Day' we kept out of the budgeted church income as it would have distorted the figures and put it into the 'Capital Fund' where it has been earmarked for projects around the church e.g. solar panels (completed in the early part of 2025), loft insulation (completed in early 2025), new heating system for the church, reorganising the church layout, flooring, secondary double glazing, updating the sound and vision equipment as funds permit. Quotes are being sought for these projects and the expectation is that all will be completed in 2025.

Reserve Policy
Reserves have been agreed at a minimum of the equivalent to one months expenditure. The amount will vary from year to year, dependent on the level of expenditure at that time. The purpose of the reserve is to ensure that the church can meet its obligations to staff, the Diocese and other general day to day expenses. The trustees are in support of this decision.

Designated Funds have been identified for the following:

Mission – 10% of our voluntary donations received is allocated to the Mission Fund, 90% of that amount is split between agreed Mission Partners and the residual amount is kept in the fund for the Mission Team to distribute as and when a specific need occurs.
Capital – 1% of our income is transferred into the capital fund for use on projects at the PCC's discretion.
Men's group – this is a self-funding ministry providing various activities aimed at Men.
Women's group – works in a similar way to the Men's group.
Ukraine – this group has obtained small grants to enable them to provide support to Ukrainian refugees who have been placed in our local area.
ECO Group – self funding group who promote an environmentally friendly ethos throughout the church and look at improving the church's environmental impact.
Open Doors – self funding ministry group aimed at older people and others providing a short service, light refreshments and company of the group.

Free Reserves currently stand at £149,815.

The trustees are currently investigating possible future uses for the additional reserve funds, such as:

- Solar panels (grant application pending)
- Part time admin member of staff
- Children and families worker
- Café assistant
- New phone system
- Epos system for the café
- New screen in church

Risk assessment
All adults working with children have been cleared with the DBS (formerly CRB) or their forms are being processed at the moment. We have a new Parish Safeguarding Representative who is working closely with those involved in working with vulnerable adults to ensure that they also have the relevant DBS checks. We now have a list of authorised First Aiders who are regular church members to cover the main acts of public worship on Sundays and many of our mid-week ministries. In 2016 we installed a defibrillator as a public service and a number of church members have been trained in its proper use. Risk Assessment issues are addressed at the monthly PCC meetings or its Standing Committee, and appropriate action or precautions are put in place depending on the level of risk.

In connection with the building fabric and premises during the year, the following aspects have duly been undertaken.
- Annual inspection of lightening protection system
- Annual inspection and testing of gas powered heating installations
- Annual testing of portable electrical appliances
- Annual maintenance of fire safety equipment

The Café had an Environmental Health Inspection and received a 5* rating.

Financial controls

Invoices are authorised and signed by two members of the finance team if over the £1,000 threshold. Under £1,000 only one member needs to authorise the invoices. The Treasurer pays all payments and the Finance Administrator counter signs all payments except Direct Debits/Standing Orders as they are ongoing.

The Finance Administrator makes reconciliations monthly, and the reports produced by the Treasurer for the PCC showing Actual against Budget for the month and Year to date as well as the Balance of all Funds that sit outside of the budget.

Structure, governance and management

The PCC is the legal entity that is responsible for the leadership of the church. It works within the Anglican framework provided by Salisbury Diocese. The PCC is made up of the Team Rector, Team Vicar, Church Wardens, Assistant Curate and other elected lay members of the church, each heading up a department or sphere of church life.

The Annual Meeting of Parishioners and Annual Parochial Church Meeting (for church members) give a natural place for any issue to be openly discussed, and gives the legal framework for the election of Church Wardens and lay members who serve on the PCC.

The PCC meets monthly to oversee different activities and, where possible, discerns those whom God is calling to serve in the various "heads of department" roles such as mission, children's work, outreach, finance, fabric and the Beacon Project etc. Having been elected at the Annual Meetings (see above) they then have a duty to report back to the PCC and keep it informed as to how they manage the responsibilities, including budgets, delegated to them. With regard to finances, the PCC decides on the salaries of their employees, and also on the charges for letting out our premises. As a PCC our decision-making is fairly unusual in so far as changes are only made where unanimity is reached at the meetings.

Day to day management of the Church takes place through a variety of means, but especially through the ministries of its appointed leaders: the Team Rector, Team Vicar, Assistant Curate (when one is in place), Church Wardens, Church Secretary, Children's and Families Pastor, Worship and Youth Pastor and Treasurer. We have a Café Manager overseeing the work of the Beacon Café.

The Trustees of the Charity are identical to the members of the Parochial Church Council (PCC). There are presently 16 positions on the PCC, including Rector, Associate Minister, two Church Wardens, Treasurer, Secretary, and 'heads of department' for various spheres of Christian Ministry in the Church.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D Howshall	
Rev P Chabala	(Resigned 5 August 2024)
Mrs Diane French	
Mrs Sarah Collins	(Resigned 14 May 2024)
Mr Alan Field	(Resigned 14 May 2024)
Mr Michael Raven	(Resigned 14 May 2024)
Rev Oliver Fricker	
Mrs Vera Waters	(Resigned 14 May 2024)
Mr Barry Robertson	
Mr Simon Wagstaff	
Mrs Suzanne Sanderson	
Mr David Jobbins	
Rev Dominic Meering	
Mr Larry Austin	
Mrs Mary Tyler	
Mrs S Broadley	(Appointed 14 May 2024)
Mr E Stuart	(Appointed 14 May 2024)
Mrs L Howard	(Appointed 14 May 2024)

Individuals with particular gifts and passions are approached and asked to consider standing, but then elections are held at the APCM, where others could stand against them. The appointed trustees are deemed to possess the appropriate abilities and experience required. From 2017 all Trustees will be DBS checked, and the recently agreed Safer Recruitment process will be used in recruitment of new Trustees. All trustees are considered to be highly experienced and skilled individuals. Training is provided where necessary.

Key management personnel
S Michelo - Cafe manager

The trustees' report was approved by the Board of Trustees.

Rev Dominic Meering
Trustee
Dated: 22 July 2025

FERNDOWN PAROCHIAL CHURCH COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FERNDOWN PAROCHIAL CHURCH COUNCIL

I report to the trustees on my examination of the financial statements of Ferndown Parochial Church Council (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do 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 financial statements to be reached.

James Paget FCCA

TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 23 July 2025

FERNDOWN PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:									
Donations and legacies	**3**	579,794	20,000	4,750	604,544	293,107	27,496	16,849	337,452
Charitable activities	**4**	209,098	6,624	-	215,722	182,211	8,389	3,040	193,640
Investments	**5**	334	-	18	352	231	-	27	258
Total income		789,226	26,624	4,768	820,618	475,549	35,885	19,916	531,350
Expenditure on:									
Charitable activities	**6**	451,230	39,115	16,728	507,073	447,704	50,877	16,098	514,679
Total expenditure		451,230	39,115	16,728	507,073	447,704	50,877	16,098	514,679
Net income/(expenditure)		337,996	(12,491)	(11,960)	313,545	27,845	(14,992)	3,818	16,671
Transfers between funds		(252,105)	254,427	(2,322)	-	(22,087)	22,431	(344)	-
Net movement in funds	**9**	85,891	241,936	(14,282)	313,545	5,758	7,439	3,474	16,671

FERNDOWN PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Reconciliation of funds:									
Fund balances at 1 January 2024		63,924	29,820	24,421	118,165	58,166	22,381	20,947	101,494
Fund balances at 31 December 2024		149,815	271,756	10,139	431,710	63,924	29,820	24,421	118,165

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FERNDOWN PAROCHIAL CHURCH COUNCIL

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**12**		-		1,977
Current assets					
Stocks	**13**	1,600		1,600	
Debtors	**14**	58,593		18,478	
Cash at bank and in hand		390,596		120,292	
		450,789		140,370	
Creditors: amounts falling due within one year	**15**	(19,079)		(24,182)	
Net current assets			431,710		116,188
Total assets less current liabilities			431,710		118,165
The funds of the charity					
Restricted income funds	**16**		10,139		24,421
Unrestricted funds - general	**18**		149,815		63,924
Unrestricted funds - designated	**17**		271,756		29,820
			431,710		118,165

The financial statements were approved by the trustees on 22 July 2025

Mr Barry Robertson
Trustee

Rev Dominic Meering
Trustee

FERNDOWN PAROCHIAL CHURCH COUNCIL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from operations	**23**		269,952		6,419
Investing activities					
Investment income received		352		258	
Net cash generated from investing activities			352		258
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			270,304		6,677
Cash and cash equivalents at beginning of year			120,292		113,615
Cash and cash equivalents at end of year			390,596		120,292

1 Accounting policies

Charity information

St Mary's is the local 'Church of England' church in Ferndown, Dorset, led and managed by the Parochial Church Council (PCC), the unincorporated registered UK charity, chaired by the incumbent of the church. The PCC is the legal entity that is responsible for the leadership of the church. It works within the Anglican framework provided by Salisbury Diocese.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016) and the Church Accounting Regulations 2006. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies **(Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Donated fixed assets are recorded at fair value. The time of volunteers is not recognised.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

VAT is charged on Cafe sales and food provided for venue hire and income derived from this is shown net of VAT.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. VAT is claimable on vatable Cafe related expenditures.

1 Accounting policies **(Continued)**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, repairs and maintenance costs, finance etc which supports the charity's activities. All support costs are deemed to relate to the charitable activity of the charity, any costs related to other income methods are deemed to be immaterial.

Governance costs are those support costs incurred to meet the statutory and constitutional requirements of the charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Other Fixtures, Fittings & Office Equipment

Equipment used within the church premises is recorded at cost and depreciated on a straight-line basis over 4 years, apart from the digital organ which is depreciated over 10 years. Individual items of equipment with a purchase price of £5,000 or less are written off when the asset is acquired.

Freehold land is not depreciated.

Dedicated (not consecrated) land and buildings and movable church furnishings

No value is placed on moveable church furnishings held since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement is written off as expenditure in the SOFA and separately disclosed.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2024 £	**Unrestricted funds 2024 £**	**Restricted funds 2024 £**	**Total 2024 £**	Unrestricted funds general 2023 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	574,794	20,000	4,750	599,544	288,107	27,496	16,849	332,452
Employment allowance	5,000	-	-	5,000	5,000	-	-	5,000
	579,794	20,000	4,750	604,544	293,107	27,496	16,849	337,452
Donations and gifts								
Envelope scheme	-	-	-	-	95	-	-	95
Gift aid recoverable	98,864	-	-	98,864	46,560	-	-	46,560
General church collections	21,337	-	-	21,337	20,921	-	-	20,921
Regular giving	217,329	-	2,340	219,669	201,167	9,966	2,407	213,540
Harvest collections	-	-	-	-	-	-	678	678
Other donations	237,264	20,000	1,731	258,995	19,364	17,530	6,135	43,029
Christmas service collections	-	-	679	679	-	-	7,629	7,629
	574,794	20,000	4,750	599,544	288,107	27,496	16,849	332,452

There were no donated goods or services during the year.

4 Charitable activities

	Charitable Activities 2024 £	Charitable Activities 2023 £
Cafe sales	154,641	133,470
Room hire	45,344	35,696
Other income - Youth work, weddings, funerals, groups & events	15,737	24,474
	215,722	193,640
Analysis by fund		
Unrestricted funds - general	209,098	182,211
Unrestricted funds - designated	6,624	8,389
Restricted funds	-	3,040
	215,722	193,640

5 Income from investments

	Unrestricted funds 2024 £	**Restricted funds 2024 £**	**Total 2024 £**	**Unrestricted funds 2023 £**	**Restricted funds 2023 £**	**Total 2023 £**
Interest receivable	334	18	352	231	27	258

6 Charitable activities

	Ministry 2024 £	Children & youth work 2024 £	Church & grounds 2024 £	Cafe 2024 £	Other 2024 £	Total 2024 £	Total 2023 £
Staff costs	38,085	2,233	-	40,593	-	80,911	97,036
Depreciation and impairment	-	-	-	-	1,977	1,977	1,978
Diocesan share/Children's expenses/Upkeep/Cost of sales/Bookstall	166,066	1,162	14,242	64,706	-	246,176	249,967
Rector's/-/Refurbishment/-/Catering expenses	2,307	-	-	-	4,008	6,315	3,272
Assoc' minister/Outreach/Grounds/Maintenance/Open Doors expenses	1,348	1,714	1,707	21,663	-	26,432	26,197
Pastoral expenses/Beacon running/Card machine & internet/	696	-	24,309	1,809	-	26,814	26,475
Worship equipment	-	-	2,432	-	-	2,432	8,228
Marriage prep	-	-	-	-	5,208	5,208	8,082
Men's group	-	-	-	-	7,284	7,284	6,828
Sundry	-	-	-	-	99	99	379
	208,502	5,109	42,690	128,771	18,576	403,648	428,442
Grant funding of activities (see note 7)	31,739	-	-	-	-	31,739	31,677
Share of support costs (see note 8)	67,607	-	-	-	-	67,607	50,660
Share of governance costs (see note 8)	4,079	-	-	-	-	4,079	3,900
	311,927	5,109	42,690	128,771	18,576	507,073	514,679

6 Charitable activities (Continued)

	Ministry 2024 £	Children & youth work 2024 £	Church & grounds 2024 £	Cafe 2024 £	Other 2024 £	Total 2024 £	Total 2023 £
Analysis by fund							
Unrestricted funds - general	280,087	5,109	33,473	121,184	11,377	451,230	447,704
Unrestricted funds - designated	30,739	-	204	973	7,199	39,115	50,877
Restricted funds	1,101	-	9,013	6,614	-	16,728	16,098
	311,927	5,109	42,690	128,771	18,576	507,073	514,679

6 Charitable activities **(Continued)**

For the year ended 31 December 2023

	Ministry	Children & youth work	Church & grounds	Cafe	Other	Total 2023
	£	£	£	£	£	£
Staff costs	35,358	24,223	1,435	36,020	-	97,036
Depreciation and impairment	-	-	-	-	1,978	1,978
Diocesan share/Children's expenses/Upkeep/Cost of sales/Bookstall	166,066	3,504	23,642	56,755	-	249,967
Rector's/-/Refurbishment/-/ Catering expenses	1,192	-	-	-	2,080	3,272
Assoc' minister/Outreach/ Grounds/Maintenance/Open Doors expenses	1,848	1,883	1,983	20,470	13	26,197
Pastoral expenses/Beacon running/Card machine & internet/	438	-	24,584	1,453	-	26,475
Worship equipment	-	-	8,228	-	-	8,228
Marriage prep	-	-	-	-	8,082	8,082
Men's group	-	-	-	-	6,828	6,828
Sundry	-	-	-	-	379	379
	204,902	29,610	59,872	114,698	19,360	428,442

6 Charitable activities **(Continued)**

Grant funding of activities (see note 7)	31,677	-	-	-	-	31,677
Share of support costs (see note 8)	50,660	-	-	-	-	50,660
Share of governance costs (see note 8)	3,900	-	-	-	-	3,900
	291,139	29,610	59,872	114,698	19,360	514,679
Analysis by fund						
Unrestricted funds - general	260,002	29,610	41,359	104,313	12,420	447,704
Unrestricted funds - designated	27,214	-	6,338	10,385	6,940	50,877
Restricted funds	3,923	-	12,175	-	-	16,098
	291,139	29,610	59,872	114,698	19,360	514,679

7 Grants payable

	Ministry 2024	Ministry 2023
	£	£
Grants to institutions:		
Missionary committee - tithe	30,739	27,813
Missionary donations	1,000	3,864
	31,739	31,677

8 Support costs

	Support costs	**Governance costs**	**2024**	Support costs	Governance costs	2023
	£	**£**	**£**	£	£	£
Staff costs	46,842	-	46,842	37,013	-	37,013
Accountancy - independent examination	-	4,079	4,079	-	3,900	3,900
General office expenses	20,765	-	20,765	13,647	-	13,647
	67,607	4,079	71,686	50,660	3,900	54,560
Analysed between						
Charitable activities	67,607	4,079	71,686	50,660	3,900	54,560

9 Net movement in funds

	2024	**2023**
	£	**£**
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	1,977	1,978

10 Trustees

Trustees' expenses

Expenses of £5,468 were refunded to 7 trustees (2023: £11,696 to 11 trustees) in the year, for travel, stationery, books, repairs, equipment and other general expenses incurred on church related activities in the year.

During the year a trustee received remuneration of £26,593 including employer pension contributions. This is in accordance with guidance for PCC's allowing salaries payable for trustees in the best interests of the charity, under written agreement, decided without that trustee present, where the trustees are satisfied they have followed the "duty of care" set out in the Trustee Act 2000 and that only a minority of trustees benefit.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	7	8

Employment costs	2024	2023
	£	£
Wages and salaries	127,753	134,049

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

There were no employees whose annual remuneration was more than £60,000.

12 Tangible fixed assets

	£
Cost	
At 1 January 2024	45,097
At 31 December 2024	45,097
Depreciation and impairment	
At 1 January 2024	43,120
Depreciation charged in the year	1,977
At 31 December 2024	45,097
Carrying amount	
At 31 December 2023	1,977

13 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	1,600	1,600

14 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	57,019	16,242
Other debtors	348	1,184
Prepayments and accrued income	1,226	1,052
	58,593	18,478

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	5,947	5,752
Trade creditors	3,174	7,934
Other creditors	5,908	6,446
Accruals and deferred income	4,050	4,050
	19,079	24,182

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds			
	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
The Beacon Project	12,624	2,358	(8,884)	-	6,098
Christmas services fund	7,756	2,410	(7,844)	(2,322)	-
Youth fund	3,040	-	-	-	3,040
Mission other - Turkey appeal	1,001	-	-	-	1,001
	24,421	4,768	(16,728)	(2,322)	10,139

Beacon Project
Funds to enhance the development and maintenance of the Beacon Complex which comprises of the Café, Hall, Foyer area, Beacon Room, Office, Venue 1, The Spring, Kitchen, Toilets and Storage Rooms.

Christmas Services Fund
An annual appeal for a specific cause agreed by the PCC, gifts are separate from the rest of the church giving, gifts go via the church bank accounts, but are given in their entirety to the chosen cause.

Harvest Fund
As per the Christmas fund.

Youth Fund
To be used for youth activities, groups and other needs related to youth within the church.

Mission Fund
This restricted fund is for special collections made for specific causes that are outside our regular Mission giving, usually to support a one off urgent need such as an earthquake appeal.

17 Unrestricted funds - Designated

These are unrestricted funds which are material to the charity's activities.

		Movement in funds			
	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Mission fund	1,257	-	(30,739)	57,543	28,061
Capital/refurbishment fund	24,632	20,000	(204)	196,647	241,075
Men's group	1,557	1,183	(1,342)	(1,398)	-
Women's group	1,224	1,690	(1,298)	-	1,616
Ukraine support group	180	1,020	(780)	-	420
ECO group	132	817	(3,779)	2,830	-
Open Doors	838	1,914	(973)	(1,195)	584
	29,820	26,624	(39,115)	254,427	271,756

Mission
10% of our voluntary donations received is allocated to the Mission Fund, 90% of that amount is split between agreed Mission Partners and the residual amount is kept in the fund for the Mission Team to distribute as and when a specific need occurs.

Capital
1% of our income is transferred into the capital fund for use on projects at the PCC's discretion.

Men's group
This is a self-funding ministry providing various activities aimed at Men.

Women's group
Works in a similar way to the Men's group as a self-funding ministry providing various activities for Women.

Ukraine
This group has obtained small grants to enable them to provide support to Ukrainian refugees who have been placed in our local area.

ECO Group
Self funding group who promote an environmentally friendly ethos in throughout the church and look at improving the churches environmental impact.

Open Doors
Self funding ministry group aimed at older people and others providing a short service, light refreshments and company of the group.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	63,924	789,226	(451,230)	(252,105)	149,815

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	58,166	475,549	(447,704)	(22,087)	63,924

19 Analysis of net assets between funds

	Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024
	£	£	£	£
At 31 December 2024:				
Current assets/(liabilities)	149,815	271,756	10,139	431,710
	149,815	271,756	10,139	431,710

	Unrestricted funds general 2023	Unrestricted funds designated 2023	Restricted funds 2023	Total 2023
	£	£	£	£
At 31 December 2023:				
Tangible assets	1,977	-	-	1,977
Current assets/(liabilities)	61,947	29,820	24,421	116,188
	63,924	29,820	24,421	118,165

20 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	3,990	3,990
Between two and five years	5,852	9,843
	9,842	13,833

21 Events after the reporting date

During the year it was proposed that after an approach, an external charity fund grant be accepted as a restricted fund for the purposes of discreet personal financial support for vulnerable persons. After the balance sheet date, a new "Care Fund" was established as a restricted fund with £1,465 received.

22 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Donations from trustees		Diocese of Salisbury - Diocesan Quota	
	2024	2023	2024	2023
	£	£	£	£
Entities with control, joint control or significant influence over the charity	251,590	20,955	166,066	166,066
	251,590	20,955	166,066	166,066

23 Cash generated from operations

	2024	2023
	£	£
Surplus for the year	313,545	16,671
Adjustments for:		
Investment income recognised in statement of financial activities	(352)	(258)
Depreciation and impairment of tangible fixed assets	1,977	1,978
Movements in working capital:		
(Increase) in debtors	(40,115)	(6,479)
(Decrease) in creditors	(5,103)	(5,493)
Cash generated from operations	269,952	6,419

24 Analysis of changes in net funds

The charity had no material debt during the year.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FERNDOWN

England & Wales - Charity number 1134028

Accounts

Charity Registration No. 1134028

FERNDOWN PAROCHIAL CHURCH COUNCIL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

tc accounts · tax · legal · financial planning

10 Bridge Street
Christchurch
Dorset
BH23 1EF

FERNDOWN PAROCHIAL CHURCH COUNCIL

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Howshall	
	Rev P Chabala	
	Mrs Diane French	
	Mrs Sarah Collins	
	Mr Alan Field	
	Mr Michael Raven	(Appointed 16 May 2023)
	Rev Oliver Fricker	
	Mrs Vera Waters	
	Mr Barry Robertson	
	Mr Simon Wagstaff	(Appointed 16 September 2023)
	Mrs Suzanne Sanderson	(Appointed 16 September 2023)
	Mr David Jobbins	(Appointed 16 September 2023)
	Rev Dominic Meering	(Appointed 1 September 2023)
Charity number	1134028	
Principal address	St Marys Church Hall Church Road Ferndown Dorset United Kingdom BH22 9EU	
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF	

The trustees present their report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016) and the Church Accounting Regulations 2006.

Objectives and activities

Status
St Mary's is the local 'Church of England' church, led and managed by the Parochial Church Council (PCC) which in turn is chaired by the incumbent of the church, Rev Dominic Meering. The PCC is given a mandate to further the work of the mission of the church in its worship and witness. Our stated aim is 'Transformation through Jesus'. This is done in many ways, some of which are described in the following pages.

Vision Statement: Transformation through Jesus
St Mary's can best be described as a family rather than an organisation, and as such, its aim and objectives are really relational. The Trustees have identified ten values which underpin our work and method of operation which reflect this:
Encountering Jesus, Celebration: a worshipping people, Kingdom Living; People of Faith; People of the Word and Spirit; Praying People; Equipping the Saints; Relational: Loving and Serving People; People Set Free. These values recognise our core objectives of growing and encouraging those who belong to St Mary's, equipping them to live the Christian life day to day, and reaching out with the Good News and love of Jesus to our community in a desire to demonstrate the goodness of God. These are still well summarised by the following three aims:

1. To be rooted in Jesus through worship, prayer, bible study, small groups, and public worship that is offered in a variety of styles.

2. Growing up to maturity in Jesus through discipleship, pursuing the Presence of God, service, sacrificial giving, and leadership development.

3. Reaching Out with Jesus through our welcome and witness. The quality of our love, care and relationships is key to extending God's Kingdom in this locality. We believe that the Good News of Jesus is good news for everyone, and that in Him all the solutions to the deepest needs of humanity can be found and so we intentionally share Him.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit

Throughout this report we have illustrated the impact we are having on the local community. We exist to benefit the wider community but a by-product of this objective is that we benefit those that join us and are gathered in to the Church who in turn multiply the impact on the wider public. The PCC have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The following information demonstrates this duty and measurement of impact as a pro-active part of managing the Charity.

The trustees regularly review our aims, objectives and activities of the charity and communicate this to the PCC body as a whole at least on an annual basis. The trustees have considered the Charity Commission's general guidance on public benefit and its supplementary guidance on the advancement of religion for the public benefit.

Volunteers

Unpaid volunteers contribute a large amount in terms of time to the work of the PCC, including working in the office, cafe, church services, childrens work and visiting. The value of this time is considered too hard to quantify and not included as income in the charity accounts.

Achievements and performance

St Mary's Church Ferndown is called to be a community of people who know and love Jesus, and to follow his purposes for us in Ferndown in each season.

Above all, we are a community of believers seeking to worship Jesus as Lord, who died on the cross and rose from the dead, and receive his offer of forgiveness and invitation into a life filled with every spiritual blessing. We are a community seeking to serve and bless each other and those around us in the name of Jesus.

St Mary's Church and site includes a place of Christian worship, built circa 1933, a church Hall, and a suite of function rooms, offices, and a vibrant café which serves the local community.

In September 2023, I was licensed as Team Rector of All Saint's Hampreston & Stapehill, and St Mary's, Ferndown. I have joined a team consisting of two other licensed clergy, five paid staff, church officers, and large number of lay volunteers.

The current activity of the church, cantered around the person and call of Jesus, could be described as falling under the following twelve broad and overlapping areas. For each area a precis and non-exhaustive precis of activity and function is given below:

- **Worship** – including Sunday gatherings, baptisms, prayer evening for Christmas events, speaking words of God over us, faith-filled evenings, Kingdom Come evening. We have had some significant events over the last year which have seen good Spiritual fruit.
- **Children, Youth and Families** – numbers of children and youth involved in events had reached a very low ebb in recent years, but are showing signs of growing. Specific events have included: a Light Party, Duggie Doug Doug event, a Connect Group for growing families, after hours school club in the Café, Little Sheep, engagement with four schools, room hire, and a new youth team is being set up.
- **Seniors** – Ferndown has double the national average of older people, Ministry areas include: Open Doors, Thursday Communion, Café ministry, Songs of Praise, Memory Lane, all of which is bearing fruit but requires 'trellis' on which to grow.
- **Pastoral Care and Discipleship** – This includes funeral work, the Bereavement Journey course, 15 Connect Groups, one to one visiting, safeguarding.
- **Mission, Evangelism and Outreach** – Much of the discipleship work and our worship services has an element of equipping church members for personal evangelism. And many of our gatherings also have an evangelistic element to them, with specific outreach events at key points in the year. Other aspects of this include a marriage preparation afternoon, the Café, men's breakfasts, women's ministry events, support of external mission partners, and partnering with East Dorset CAP.
- **Building Community in Ferndown** – We engage with a number of institutional and personal community links, including work with Royal British Legion, Schools, Care Homes.
- **Prayer** – There are various regular and ad-hoc prayer gatherings: including a monthly Tuesday evening prayer meeting, and daily morning prayer meetings.

- **The Beacon Café** – We run a vibrant café as one of our ministry areas. This offers a place to belong, and provides a place to connect with others as part of our wider outreach and local community engagement.
- **Environmental responsibility** – This ministry area includes an active environmental action group, which is working towards the Silver Eco A Rocha Eco Church Award, after gaining the Bronze Eco Church Award.
- **Fabric** – Includes management of the site and its facilities.
- **Finances** – Includes management and accounting of our financial resources.
- **Admin and operations** – Administration and coordination of the day-to-day procedures, events, business management of the cafe, support and equipping of teams and volunteers, internal communication, general publicity, and liaison with groups connected to the church community.

Dom Meering

Team Rector

Financial review

Year 2023 we produced a balanced budget and we have managed to achieve this with a lot of commitment from many members of our Church and we are incredibly grateful for their efforts. We were also blessed with a legacy that has put us in a surplus position. The self-funding ministries e.g. Men's group, Women's group, and Open Doors that we tried out in 2023 are working well and will continue into 2024.

Due to the sales in the café causing confusion on the income line of the accounts we have in 2024 split the Café from the Church for budgeting purposes but it is still regarded as a ministry of our church and any surplus money that maybe made will be used for the church in furthering its overall ministry.

The Hall refurbishment is still ongoing and is financed using the Beacon Project money and we should complete the project by the end of 2024 or early 2025.

The Café refit was completed in May 2023 and financed by a legacy for that purpose and now only leaves the till replacement in 2024 that is being looked at.

In summary we are in a much better financial position at the end of 2023 than recent years.

Reserve Policy
Reserves have been agreed at a minimum of the equivalent to one months expenditure. The amount will vary from year to year, dependent on the level of expenditure at that time. The purpose of the reserve is to ensure that the church can meet its obligations to staff, the Diocese and other general day to day expenses. The trustees are in support of this decision.

Amount of total funds held £118,165 at the balance sheet date.

Amount of £24,421 restricted funds as detailed in note 15.

Designated Funds have been identified for the following:
Mission – 10% of our voluntary donations received is allocated to the Mission Fund, 90% of that amount is split between agreed Mission Partners and the residual amount is kept in the fund for the Mission Team to distribute as and when a specific need occurs.
Capital – 1% of our income is transferred into the capital fund for use on projects at the PCC's discretion.
Men's group – this is a self-funding ministry providing various activities aimed at Men.
Women's group – works in a similar way to the Men's group.
Ukraine – this group has obtained small grants to enable them to provide support to Ukrainian refugees who have been placed in our local area.
ECO Group – self funding group who promote an environmentally friendly ethos throughout the church and look at improving the church's environmental impact.
Open Doors – self funding ministry group aimed at older people and others providing a short service, light refreshments and company of the group.

Free Reserves currently stand at £61,947 which is approximately £14,000 above the amount agreed in the reserve policy. The trustees are currently investigating possible future uses for the additional reserve funds, such as:

- Solar panels (grant application pending)
- Part time admin member of staff
- Children and families worker
- Café assistant
- New phone system
- Epos system for the café
- New screen in church

Risk assessment

All adults working with children have been cleared with the DBS (formerly CRB) or their forms are being processed at the moment. We have a new Parish Safeguarding Representative who is working closely with those involved in working with vulnerable adults to ensure that they also have the relevant DBS checks. We now have a list of authorised First Aiders who are regular church members to cover the main acts of public worship on Sundays and many of our mid-week ministries. In 2016 we installed a defibrillator as a public service and a number of church members have been trained in its proper use. Risk Assessment issues are addressed at the monthly PCC meetings or its Standing Committee, and appropriate action or precautions are put in place depending on the level of risk.

In connection with the building fabric and premises during the year, the following aspects have duly been undertaken.

- Annual inspection of lightening protection system
- Annual inspection and testing of gas powered heating installations
- Annual testing of portable electrical appliances
- Annual maintenance of fire safety equipment

The Café had an Environmental Health Inspection and received a 5* rating.

Financial controls

Invoices are authorised and signed by two members of the finance team if over the £1,000 threshold. Under £1,000 only one member needs to authorise the invoices. The Treasurer pays all payments and the Finance Administrator counter signs all payments except Direct Debits/Standing Orders as they are ongoing.

The Finance Administrator makes reconciliations monthly, and the reports produced by the Treasurer for the PCC showing Actual against Budget for the month and Year to date as well as the Balance of all Funds that sit outside of the budget.

Structure, governance and management

The PCC is the legal entity that is responsible for the leadership of the church. It works within the Anglican framework provided by Salisbury Diocese. The PCC is made up of the Team Rector, Team Vicar, Church Wardens, Assistant Curate and other elected lay members of the church, each heading up a department or sphere of church life.

The Annual Meeting of Parishioners and Annual Parochial Church Meeting (for church members) give a natural place for any issue to be openly discussed, and gives the legal framework for the election of Church Wardens and lay members who serve on the PCC.

The PCC meets monthly to oversee different activities and, where possible, discerns those whom God is calling to serve in the various "heads of department" roles such as mission, children's work, outreach, finance, fabric and the Beacon Project etc. Having been elected at the Annual Meetings (see above) they then have a duty to report back to the PCC and keep it informed as to how they manage the responsibilities, including budgets, delegated to them. With regard to finances, the PCC decides on the salaries of their employees, and also on the charges for letting out our premises. As a PCC our decision-making is fairly unusual in so far as changes are only made where unanimity is reached at the meetings.

Day to day management of the Church takes place through a variety of means, but especially through the ministries of its appointed leaders: the Team Rector, Team Vicar, Assistant Curate (when one is in place), Church Wardens, Church Secretary, Children's and Families Pastor, Worship and Youth Pastor and Treasurer. We have a Café Manager overseeing the work of the Beacon Café.

The Trustees of the Charity are identical to the members of the Parochial Church Council (PCC). There are presently 16 positions on the PCC, including Rector, Associate Minister, two Church Wardens, Treasurer, Secretary, and 'heads of department' for various spheres of Christian Ministry in the Church.

The trustees who served during the year and up to the date of signature of the financial statements were:

D Howshall	
M Orman	(Resigned 16 May 2023)
Rev P Chabala	
O Chappell	(Resigned 31 December 2023)
Mrs Diane French	
Mrs Sarah Collins	
Mr Alan Field	
Mr Michael Raven	(Appointed 16 May 2023)
Rev Oliver Fricker	
Mrs Vera Waters	
Mr Ryan Baldwin	(Resigned 16 May 2023)
Mr Barry Robertson	
Mr Simon Wagstaff	(Appointed 16 September 2023)
Mrs Suzanne Sanderson	(Appointed 16 September 2023)
Mr David Jobbins	(Appointed 16 September 2023)
Rev Dominic Meering	(Appointed 1 September 2023)

Individuals with particular gifts and passions are approached and asked to consider standing, but then elections are held at the APCM, where others could stand against them. The appointed trustees are deemed to possess the appropriate abilities and experience required. From 2017 all Trustees will be DBS checked, and the recently agreed Safer Recruitment process will be used in recruitment of new Trustees. All trustees are considered to be highly experienced and skilled individuals. Training is provided where necessary.

Key management personnel
S Michelo - Cafe manager from 01/10/2022

The trustees' report was approved by the Board of Trustees.

Rev Dominic Meering
Trustee
Dated: 18 June 2024

FERNDOWN PAROCHIAL CHURCH COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FERNDOWN PAROCHIAL CHURCH COUNCIL

I report to the trustees on my examination of the financial statements of Ferndown Parochial Church Council (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do 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 financial statements to be reached.

James Paget FCCA

TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 18 June 2024

FERNDOWN PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	**Unrestricted funds general 2023 £**	**Unrestricted funds designated 2023 £**	**Restricted funds 2023 £**	**Total 2023 £**	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:									
Donations and legacies	**3**	293,107	27,496	16,849	337,452	288,349	10,060	8,525	306,934
Charitable activities	**4**	182,211	8,389	3,040	193,640	129,701	13,535	-	143,236
Investments	**5**	231	-	27	258	111	-	-	111
Total income		475,549	35,885	19,916	531,350	418,161	23,595	8,525	450,281
Expenditure on:									
Charitable activities	**6**	447,704	50,877	16,098	514,679	429,405	46,588	10,547	486,540
Net incoming/(outgoing) resources before transfers		27,845	(14,992)	3,818	16,671	(11,244)	(22,993)	(2,022)	(36,259)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

Net incoming/(outgoing) resources before transfers	27,845	(14,992)	3,818	16,671	(11,244)	(22,993)	(2,022)	(36,259)
Gross transfers between funds	(22,087)	22,431	(344)	-	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds	5,758	7,439	3,474	16,671	(11,244)	(22,993)	(2,022)	(36,259)
Fund balances at 1 January 2023	58,166	22,381	20,947	101,494	69,410	45,374	22,969	137,753
Fund balances at 31 December 2023	63,924	29,820	24,421	118,165	58,166	22,381	20,947	101,494

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FERNDOWN PAROCHIAL CHURCH COUNCIL

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**11**		1,977		3,955
Current assets					
Stocks	**12**	1,600		1,600	
Debtors	**13**	18,478		11,999	
Cash at bank and in hand		120,292		113,615	
		140,370		127,214	
Creditors: amounts falling due within one year	**14**	(24,182)		(29,675)	
Net current assets			116,188		97,539
Total assets less current liabilities			118,165		101,494
Income funds					
Restricted funds	**15**		24,421		20,947
Unrestricted funds - designated	**16**		29,820		22,381
Unrestricted funds - general			63,924		58,166
			118,165		101,494

The financial statements were approved by the Trustees on 18 June 2024

Mr Barry Robertson
Trustee

Rev Dominic Meering
Trustee

FERNDOWN PAROCHIAL CHURCH COUNCIL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**20**		6,419		(19,629)
Investing activities					
Interest received		258		111	
Net cash generated from investing activities			258		111
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			6,677		(19,518)
Cash and cash equivalents at beginning of year			113,615		133,133
Cash and cash equivalents at end of year			120,292		113,615

1 Accounting policies

Charity information

St Mary's is the local 'Church of England' church in Ferndown, Dorset, led and managed by the Parochial Church Council (PCC), the unincorporated registered UK charity, chaired by the incumbent of the church. The PCC is the legal entity that is responsible for the leadership of the church. It works within the Anglican framework provided by Salisbury Diocese.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016) and the Church Accounting Regulations 2006. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies **(Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Donated fixed assets are recorded at fair value. The time of volunteers is not recognised.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

VAT is charged on Cafe sales and food provided for venue hire and income derived from this is shown net of VAT.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. VAT is claimable on vatable Cafe related expenditures.

1 Accounting policies **(Continued)**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, repairs and maintenance costs, finance etc which supports the charity's activities. All support costs are deemed to relate to the charitable activity of the charity, any costs related to other income methods are deemed to be immaterial.

Governance costs are those support costs incurred to meet the statutory and constitutional requirements of the charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Other Fixtures, Fittings & Office Equipment

Equipment used within the church premises is recorded at cost and depreciated on a straight-line basis over 4 years, apart from the digital organ which is depreciated over 10 years. Individual items of equipment with a purchase price of £5,000 or less are written off when the asset is acquired.

Freehold land is not depreciated.

Dedicated (not consecrated) land and buildings and movable church furnishings

No value is placed on moveable church furnishings held since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement is written off as expenditure in the SOFA and separately disclosed.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2023 £	**Unrestricted funds designated 2023 £**	**Restricted funds 2023 £**	**Total 2023 £**	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	288,107	27,496	16,849	332,452	283,349	10,060	8,525	301,934
Employment allowance	5,000	-	-	5,000	5,000	-	-	5,000
	293,107	27,496	16,849	337,452	288,349	10,060	8,525	306,934
Donations and gifts								
Envelope scheme	95	-	-	95	635	-	-	635
Gift aid recoverable	46,560	-	-	46,560	43,730	-	-	43,730
General church collections	20,921	-	-	20,921	17,568	-	-	17,568
Regular giving	201,167	9,966	2,407	213,540	196,984	-	5,830	202,814
Harvest collections	-	-	678	678	-	-	679	679
Other donations	19,364	17,530	6,135	43,029	22,611	10,060	-	32,671
Christmas service collections	-	-	7,629	7,629	-	-	2,016	2,016
Other	-	-	-	-	1,821	-	-	1,821
	288,107	27,496	16,849	332,452	283,349	10,060	8,525	301,934

There were no donated goods or services during the year.

4 Charitable activities

	Charitable Activities 2023 £	Charitable Activities 2022 £
Cafe sales	133,470	104,944
Room hire	35,696	24,553
Other income - Youth work, weddings, funerals, groups & events	24,474	13,739
	193,640	143,236
Analysis by fund		
Unrestricted funds - general	182,211	129,701
Unrestricted funds - designated	8,389	13,535
Restricted funds	3,040	-
	193,640	143,236

5 Investments

	Unrestricted funds general 2023 £	**Restricted funds 2023 £**	**Total 2023 £**	Unrestricted funds general 2022 £
Interest receivable	231	27	258	111

6 Charitable activities

	Ministry 2023 £	Children & youth work 2023 £	Church & grounds 2023 £	Cafe 2023 £	Other 2023 £	Total 2023 £	Total 2022 £
Staff costs	35,358	24,223	1,435	36,020	-	97,036	112,726
Depreciation and impairment	-	-	-	-	1,978	1,978	1,978
Diocesan share/Children's expenses/Upkeep/Cost of sales/Bookstall	166,066	3,504	23,642	56,755	-	249,967	210,505
Rector's/-/Refurbishment/-/Catering expenses	1,192	-	-	-	2,080	3,272	7,969
Assoc' minister/Outreach/Grounds/Maintenance/Open Doors expenses	1,848	1,883	1,983	20,470	13	26,197	10,516
Pastoral expenses/Beacon running/Card machine & internet/	438	-	24,584	1,453	-	26,475	24,286
Worship equipment	-	-	8,228	-	-	8,228	3,195
Marriage prep	-	-	-	-	8,082	8,082	7,495
Men's group	-	-	-	-	6,828	6,828	1,919
Sundry	-	-	-	-	379	379	1,103
The Grow Project	-	-	-	-	-	-	2,240
	204,902	29,610	59,872	114,698	19,360	428,442	383,932
Grant funding of activities (see note 7)	31,677	-	-	-	-	31,677	41,441
Share of support costs (see note 8)	50,660	-	-	-	-	50,660	57,769
Share of governance costs (see note 8)	3,900	-	-	-	-	3,900	3,398
	291,139	29,610	59,872	114,698	19,360	514,679	486,540

6 Charitable activities (Continued)

	Ministry 2023 £	Children & youth work 2023 £	Church & grounds 2023 £	Cafe 2023 £	Other 2023 £	Total 2023 £	Total 2022 £
Analysis by fund							
Unrestricted funds - general	260,002	29,610	41,359	104,313	12,420	447,704	429,405
Unrestricted funds - designated	27,214	-	6,338	10,385	6,940	50,877	46,588
Restricted funds	3,923	-	12,175	-	-	16,098	10,547
	291,139	29,610	59,872	114,698	19,360	514,679	486,540

6 Charitable activities **(Continued)**

For the year ended 31 December 2022

	Ministry	Children & youth work	Church & grounds	Cafe	Other	Total 2022
	£	£	£	£	£	£
Staff costs	34,308	33,599	14,452	30,367	-	112,726
Depreciation and impairment	-	-	-	-	1,978	1,978
Diocesan share/Children's expenses/Upkeep/Cost of sales/Bookstall	160,424	2,483	13,699	33,661	238	210,505
Rector's/-/Refurbishment/-/ Catering expenses	1,007	-	3,228	-	3,734	7,969
Assoc' minister/Outreach/ Grounds/Maintenance/Open Doors expenses	1,160	2,258	814	5,186	1,098	10,516
Pastoral expenses/Beacon running/Card machine & internet/	447	-	22,572	1,267	-	24,286
Worship equipment	-	-	3,195	-	-	3,195
Marriage prep	-	-	-	-	7,495	7,495
Men's group	-	-	-	-	1,919	1,919
Sundry	-	-	-	-	1,103	1,103
The Grow Project	-	-	-	-	2,240	2,240
	197,346	38,340	57,960	70,481	19,805	383,932

6 Charitable activities **(Continued)**

Grant funding of activities (see note 7)	41,441	-	-	-	-	41,441
Share of support costs (see note 8)	57,769	-	-	-	-	57,769
Share of governance costs (see note 8)	3,398	-	-	-	-	3,398
	299,954	38,340	57,960	70,481	19,805	486,540
Analysis by fund						
Unrestricted funds - general	258,513	38,340	44,185	70,481	17,886	429,405
Unrestricted funds - designated	41,441	-	3,228	-	1,919	46,588
Restricted funds	-	-	10,547	-	-	10,547
	299,954	38,340	57,960	70,481	19,805	486,540

7 Grants payable

	Ministry 2023 £	Ministry 2022 £
Grants to institutions:		
Missionary committee - tithe	27,813	29,104
Missionary donations	3,864	12,337
	31,677	41,441

8 Support costs

	Support costs £	**Governance costs £**	**2023 £**	Support costs £	Governance costs £	2022 £
Staff costs	37,013	-	37,013	49,824	-	49,824
Accountancy - independent examination	-	3,900	3,900	-	3,398	3,398
General office expenses	13,647	-	13,647	7,945	-	7,945
	50,660	3,900	54,560	57,769	3,398	61,167
Analysed between						
Charitable activities	50,660	3,900	54,560	57,769	3,398	61,167

9 Trustees

R Baldwin, trustee (Resigned on 16/05/2023) , was paid £20,047 (2022: £28,050) gross salary and £607 (2022: £872) employer pension for his role as children's worker and for cleaning services.
M Orman, trustee (Resigned on 16/05/2023), was paid £31,263 (2022: £30,263) gross salary and £1,001 (2022: £961) employer pension for his role as Pastor.

Trustees' expenses

Expenses of £11,696 were refunded to 11 trustees (2022: £3,300 to 8 trustees) in the year, for travel, stationery, books, repairs, equipment and other general expenses incurred on church related activities in the year.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	8	6

Employment costs	2023 £	2022 £
Wages and salaries	134,049	162,550

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

11 Tangible fixed assets

	£
Cost	
At 1 January 2023	45,097
At 31 December 2023	45,097
Depreciation and impairment	
At 1 January 2023	41,142
Depreciation charged in the year	1,978
At 31 December 2023	43,120
Carrying amount	
At 31 December 2023	1,977
At 31 December 2022	3,955

12 Stocks

	2023 £	2022 £
Finished goods and goods for resale	1,600	1,600

13 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	16,242	10,270
Other debtors	1,184	507
Prepayments and accrued income	1,052	1,222
	18,478	11,999

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	5,752	13,402
Trade creditors	7,934	5,630
Other creditors	6,446	6,593
Accruals and deferred income	4,050	4,050
	24,182	29,675

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 January 2023	**Incoming resources**	**Resources expended**	**Transfers**	**Balance at 31 December 2023**
	£	**£**	**£**	**£**	**£**
The Beacon Project	19,356	2,407	(8,795)	(344)	12,624
Christmas services fund	1,591	8,927	(2,762)	-	7,756
Harvest fund	-	678	(678)	-	-
Youth fund	-	3,040	-	-	3,040
Mission other - Turkey appeal	-	4,864	(3,863)	-	1,001
	20,947	19,916	(16,098)	(344)	24,421

Beacon Project
Funds to enhance the development and maintenance of the Beacon Complex which comprises of the Café, Hall, Foyer area, Beacon Room, Office, Venue 1, The Spring, Kitchen, Toilets and Storage Rooms.

Christmas Services Fund
An annual appeal for a specific cause agreed by the PCC, gifts are separate from the rest of the church giving, gifts go via the church bank accounts, but are given in their entirety to the chosen cause.

Harvest Fund
As per the Christmas fund.

Youth Fund
To be used for youth activities, groups and other needs related to youth within the church.

Mission Fund
This restricted fund is for special collections made for specific causes that are outside our regular Mission giving, usually to support a one off urgent need such as an earthquake appeal.

16 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities made up as follows:

		Movement in funds			
	Balance at 1 January 2023	**Incoming resources**	**Resources expended**	**Transfers**	**Balance at 31 December 2023**
	£	**£**	**£**	**£**	**£**
Mission fund	(29,606)	-	(27,213)	58,076	1,257
AV Fund	30,441	-	-	(30,441)	-
Quinquennial fund	175	-	-	(175)	-
Capital/refurbishment fund	17,232	27,496	(15,502)	(4,594)	24,632
Men's group	1,790	1,752	(1,550)	(435)	1,557
Women's group	338	2,316	(1,430)	-	1,224
Ukraine support group	1,730	1,550	(3,100)	-	180
ECO group	281	717	(866)	-	132
Open Doors	-	2,054	(1,216)	-	838
	22,381	35,885	(50,877)	22,431	29,820

Mission
10% of our voluntary donations received is allocated to the Mission Fund, 90% of that amount is split between agreed Mission Partners and the residual amount is kept in the fund for the Mission Team to distribute as and when a specific need occurs.

Capital
1% of our income is transferred into the capital fund for use on projects at the PCC's discretion.

Men's group
This is a self-funding ministry providing various activities aimed at Men.

Women's group
Works in a similar way to the Men's group as a self-funding ministry providing various activities for Women.

Ukraine
This group has obtained small grants to enable them to provide support to Ukrainian refugees who have been placed in our local area.

ECO Group
Self funding group who promote an environmentally friendly ethos in throughout the church and look at improving the churches environmental impact.

Open Doors
Self funding ministry group aimed at older people and others providing a short service, light refreshments and company of the group.

17 Analysis of net assets between funds

	Unrestricted General	**Designated**	**Restricted**	**Total**	Unrestricted General	Designated	Restricted	Total
	2023	**2023**	**2023**	**2023**	2022	2022	2022	2022
	£	**£**	**£**	**£**	£	£	£	£
Fund balances at 31 December 2023 are represented by:								
Tangible assets	1,977	-	-	1,977	3,955	-	-	3,955
Current assets/(liabilities)	61,947	29,820	24,421	116,188	54,211	22,381	20,947	97,539
	63,924	29,820	24,421	118,165	58,166	22,381	20,947	101,494

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Between two and five years	13,833	-

19 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Donations from trustees		Diocese of Salisbury - Diocesan Quota	
	2023	**2022**	**2023**	**2022**
	£	**£**	**£**	**£**
Entities with control, joint control or significant influence over the company	20,955	14,680	166,066	160,423
	20,955	14,680	166,066	160,423

20 Cash generated from operations

	2023	**2022**
	£	**£**
Surplus/(deficit) for the year	16,671	(36,259)
Adjustments for:		
Investment income recognised in statement of financial activities	(258)	(111)
Depreciation and impairment of tangible fixed assets	1,978	1,978
Movements in working capital:		
(Increase) in stocks	-	(62)
(Increase)/decrease in debtors	(6,479)	281
(Decrease)/increase in creditors	(5,493)	14,544
Cash generated from/(absorbed by) operations	6,419	(19,629)

21 Analysis of changes in net funds

The charity had no debt during the year.

Document Activity Report

Document Sent Tue, 18 Jun 2024 15:51:40 GMT

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Date	Activity
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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FERNDOWN

England & Wales - Charity number 1134028

Accounts

Charity Registration No. 1134028

FERNDOWN PAROCHIAL CHURCH COUNCIL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

tC accounts · tax · legal · financial planning

10 Bridge Street
Christchurch
Dorset
BH23 1EF

FERNDOWN PAROCHIAL CHURCH COUNCIL

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FERNDOWN PAROCHIAL CHURCH COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Howshall	
	Rev P Chabala	
	O Chappell	
	Mrs Diane French	(Appointed 29 May 2022)
	Mrs Sarah Collins	(Appointed 29 May 2022)
	Mr Alan Field	
	Mr Michael Raven	
	Rev Oliver Fricker	
	Mrs Vera Waters	
	Mr Barry Robertson	
Charity number	1134028	
Principal address	St Marys Church Hall Church Road Ferndown Dorset United Kingdom BH22 9EU	
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF	

FERNDOWN PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016) and the Church Accounting Regulations 2006

Objectives and activities

Status

St Mary's is the local 'Church of England' church, led and managed by the Parochial Church Council (PCC) which in turn is chaired by the incumbent of the church, Rev Sarah Pix. The PCC is given a mandate to further the work of the mission of the church in its worship and witness. Our stated aim is 'Transformation through Jesus'. This is done in many ways, some of which are described in the following pages.

Vision Statement: Transformation through Jesus

St Mary's can best be described as a family rather than an organisation, and as such, its aim and objectives are really relational. The Trustees have identified ten values which underpin our work and method of operation which reflect this:
Encountering Jesus, Celebration: a worshipping people, Kingdom Living; People of Faith; People of the Word and Spirit; Praying People; Equipping the Saints; Relational: Loving and Serving People; People Set Free. These values recognise our core objectives of growing and encouraging those who belong to St Mary's, equipping them to live the Christian life day to day, and reaching out with the Good News and love of Jesus to our community in a desire to demonstrate the goodness of God. These are still well summarised by the following three aims:

1. To be rooted in Jesus through worship, prayer, bible study, small groups, and public worship that is offered in a variety of styles.

2. Growing up to maturity in Jesus through discipleship, pursuing the Presence of God, service, sacrificial giving, and leadership development.

3. Reaching Out with Jesus through our welcome and witness. The quality of our love, care and relationships is key to extending God's Kingdom in this locality. We believe that the Good News of Jesus is good news for everyone, and that in Him all the solutions to the deepest needs of humanity can be found and so we intentionally share Him.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit

Throughout this report we have illustrated the impact we are having on the local community. We exist to benefit the wider community but a by-product of this objective is that we benefit those that join us and are gathered in to the Church who in turn multiply the impact on the wider public. The PCC have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The following information demonstrates this duty and measurement of impact as a pro-active part of managing the Charity.

The trustees regularly review our aims, objectives and activities of the charity and communicate this to the PCC body as a whole at least on an annual basis. The trustees have considered the Charity Commission's general guidance on public benefit and its supplementary guidance on the advancement of religion for the public benefit.

Volunteers

Unpaid volunteers contribute a large amount in terms of time to the work of the PCC, including working in the office, cafe, church services, childrens work and visiting. The value of this time is considered too hard to quantify and not included as income in the charity accounts.

Achievements and performance

Psalm 115:1 says "not to us, Lord, not to us but to your name be the glory, because of your love and faithfulness". Indeed, the Lord has been so faithful to us in so many ways in the past year even though we faced some financial challenges. We also experienced some changes in the life of St Mary's in the following ways: (a) Stop livestreaming Services, (b) Tracey and Sarah Pix leaving for pastures new, (c) Change of Services Patterns and (d) the appointment of the new rector.

(a) Stop livestreaming of services:

We began the year in January 2022 by stopping livestreaming of our services. The reasons were as follows: Firstly, we were limited with only two people who were trained to operate the system. So, if one of them was not in church on Sunday, there was so much pressure for one person to operate the system. In due course, we became inconsistent with our output on the Livestreams. Secondly, we stopped livestreaming because we noted that there were very few people watching our livestream and so we wanted to encourage many people to attend in-person church services. We also enjoyed the opportunities to continue to build up links across the Benefice, with continued joint gatherings, including the evening monthly worship night – an opportunity to lay aside everything else and just focus on worshipping Jesus. Worship is such a key weapon in the spiritual battle, and such an important way of reminding ourselves of the truth of who He is and what He has done when everything else has been shaken. Those who had participated in our joint Benefice services have found them to be a great encouragement!

(b) Tracey and Sarah Pix leaving for pastures new:

During the year we had special moments to say goodbye to Tracey Nicholls and Sarah Pix (our rector). We thank God for the love and faithful service they demonstrated through their ministries. With them, we celebrate the fact that we are blessed with a wonderful staff team who, through their faithful leadership, love and servant attitude, care and will continue to care for the members of our church and our community and lead us in extending the kingdom of God in Ferndown. May the Lord bless Tracey and Sarah's family and cause them to be fruitful in the Lord's service.

(c) Change of Services Patterns:
In June 2022, It was quite clear that we were in a new season as St Mary's, with many changes for us as a church family. With some of our senior staff team moving on. We had been seeking the Lord for where he wants to take us. We sensed the Lord was calling us to come higher, to move from maintenance to growth, to begin running with him, to step up into the huge work that he has entrusted into our hands. We needed to be prayerfully thinking about what sort of a church we needed to be to reach all generation of people, many of whom have never heard of Jesus or experienced his love and presence.

Mulling over these questions, as well as looking at our reduced resources with the departure of Sarah at the end of August, the staff with the approval of the PCC had come up with a plan to rethink our Sunday services.

Breakfast church and 10:45 service became one service called Church @9 and the traditional service that was at 9am was now at 10:45am. Below is how the Sunday services now look like:

8.45am - Simplified Breakfast in the cafe

9am - Church @ 9am: All ages worship together throughout the service, but 3 or 4 times a month, there is special groups for children where they will study the word of God in an age-appropriate way. Every first Sunday of the month is an all-age service. In order to make the church a more relaxed and welcoming environment for our families, we moved things around a little, creating more space at the front of church by removing pews, and adding in chairs and tables.

10.15am - Coffee as usual in the Beacon

10.45am - is our more formal morning service. Both morning services follow the same theme and reading, but the approach will may be different.

6:30pm - Encounter which is a Benefice for an evening of worship and prayer, and the preaching of God's word. At Encounter, we walked through the Book of Ephesians, 1 & 2 Timothy and soon we will be walking through the book of Daniel under theme "Godly living in a secular world". Since this is a benefice service, we meet at St Mary's Beacon Café on the 1st, 2nd , 3rd and at times the 4th week of the Month. But for every last Sunday evening of the month, Encounter will be at All Saints Hampreston. Every first Sunday of month, we will have prayer and praise.

Change has not come easy for some, but we believe that this change will be of benefit to us as a church, and to those who have not engaged with us yet. It is our prayer that in taking this step, we will grow together as an intergenerational community wholeheartedly following Jesus. And shining more brightly, we will carry the gospel into every part of our community and beyond.

(d) The appointment of the new Rector:
It was with great joy, and thankfulness for the Lord's provision, on a successful appointment of the Revd Dominic Meering as the next Team Rector. Dom is currently Associate Vicar of Holy Trinity Church, Hazelmere in Buckinghamshire. He will come to Ferndown and Hampreston having much experience of a large multi-congregational church, which has a growing ministry involving all-ages. Dom bring a passion for developing leadership and discipleship, for schools' work, outreach, pastoral care, team working and vision building. We look forward to him moving to Dorset with his wife Crystal and his two children in the summer. Dom's institution, induction and installation as Team Rector by the Bishop of Salisbury will take place at 7pm on 12th September.

Financial review

There has been a huge change in 2022 moving from 4 finance systems to 2 i.e. :

1/ Finance Coordinator – the main accounts system

2/Donations Coordinator- the Gift Aid Accounts system

3/Sage – the payroll system

4/ QuickBooks – Café accounts and Venue hire

We now run:

1/ QuickBooks – the main operating accounts system

2/ Donations Coordinator: - the Gift Aid accounts system

The reason behind the change was to simplify the finance operation that had changed over the years due to the growing needs of the church and the Café. QuickBooks offered a solution, that we could comply with HMRC with VAT reporting online whereas Finance Coordinator was not able to do this. The payroll in Sage had to be entered manually into Finance coordinator but using QB for the payroll it automatically populates the data where needed.

This has not been an easy task as we are dealing with charity finance requirements and café, business finance requirements, but with the help of our accountants we have now completed our first year.

This year we have tried to produce a balanced budget, but it will be difficult to achieve and would ask all members to prayerfully consider reviewing their giving.

A card reader was in use earlier in this year where people could just tap with a fixed amount to give but unfortunately the supplier went into administration, so we no longer could use it, but the good news is that we now have a new reader that will be introduced in 2023.

There have been a few queries that have come to my attention towards the end of 2022, and they are, if we are short of funds how can we continue the hall refurbishment and secondly how can we propose to have a refit in the café in 2023? A very reasonable question considering last 2 year's finances. This I will try to explain: -

1/ The Hall refurbishment is financed by the money that was left over from the main development in the building of the Beacon Project. This project is a restricted fund and can only be used for that purpose. The Beacon Project encompasses the other rooms that were not included in the builder's scope i.e., Spring Room, Venue 1, and the hall and most of the work could be undertaken by the Old Duffers. The Spring room and Venue 1 was completed a few years ago and that left the Hall that was started pre covid and we should have just enough funds to complete it by the end of 2024.

2/ The Café refit has been blessed with a legacy for that purpose and should be completed in May 2023.

Reserve Policy

We aim to keep one months budgeted expenditure in our General Fund where possible to ensure that our obligations to Staff, Diocese and other expenses are never a concern.

Free Reserves currently stand at £54,211 which just exceeds one month's operational costs including grants, support and governance.

Risk assessment

All adults working with children have been cleared with the DBS (formerly CRB) or their forms are being processed at the moment. We have a new Parish Safeguarding Representative who is working closely with those involved in working with vulnerable adults to insure that they also have the relevant DBS checks. We now have a list of authorised First Aiders who are regular church members to cover the main acts of public worship on Sundays and many of our mid-week ministries. In 2016 we installed a defibrillator as a public service and a number of church members have been trained in its proper use. Risk Assessment issues are addressed at the monthly PCC meetings or its Standing Committee, and appropriate action or precautions put in place depending on the level of risk.

In connection with the building fabric and premises during the year, the following aspects have duly been undertaken.

- Annual inspection of lightening protection system
- Annual inspection and testing of gas powered heating installations
- Annual testing of portable electrical appliances
- Annual maintenance of fire safety equipment

The Café had an Environmental Health Inspection and received a 5* rating.

Financial controls

Invoices are authorised and signed by two members of the PCC if over £1,000. Under £1,000 only one member need to authorise the invoices. The Treasurer pays all payments except Direct Debits/Standing Orders as they are ongoing the Finance Administrator counter signs all payments, Cheques and online.

Reconciliations are made monthly, and reports are produced and distributed to the PCC showing Actual against Budget for the month and Year to date.

Short term
The PCC and staff team gather regularly to seek God's guidance, and to discern His priorities for us going forward. This has been a year of going back to the basics of our Mission, and prayerfully discerning how best to continue reaching out to the people of Ferndown.

At the time of writing we are slowly emerging from Lockdown. It is again a time of great change, and great need. Some of the ways in which we are looking to help Ferndown navigate this 'Recovery phase' are listed here:

- The Bereavement Course will be run
- A memorial service for those that have lost loved-ones
- Alpha

Medium Term
A major review of our activities to consider what needs to be resurrected, what has had its time and what new vision is bubbling up. Reviewing our pattern of services.

Writing a Digital Strategy about how to engage best with our online congregations.

Revamping our Small Groups by looking at their effectiveness and offering, to increase capacity to receive more members.

Training Church Members in Practicing the Presence of Christ, and operating in the gifts of the Spirit in order to equip for living as Christians in the World.

Assessing the way in which the Benefice works together to see how St Mary's along with All Saints can be effective in building the Kingdom in a more united way.

Longer term
We will continue to prayerfully reflect on the needs of our community in order to decide on ongoing ministry priorities. At some point a review of our Vision will be undertaken. These may include growing our provision of youth work and adding a baptistery for adult baptism in the Chancel.

Structure, governance and management

The PCC is the legal entity that is responsible for the leadership of the church. It works within the Anglican framework provided by Salisbury Diocese. The PCC is made up of the Team Rector, Team Vicar, Church Wardens, Assistant Curate and other elected lay members of the church, each heading up a department or sphere of church life.

The Annual Meeting of Parishioners and Annual Parochial Church Meeting (for church members) give a natural place for any issue to be openly discussed, and gives the legal framework for the election of Church Wardens and lay members who serve on the PCC.

The PCC meets monthly to oversee different activities and, where possible, discerns those whom God is calling to serve in the various "heads of department" roles such as mission, children's work, outreach, finance, fabric and the Beacon Project etc. Having been elected at the Annual Meetings (see above) they then have a duty to report back to the PCC and keep it informed as to how they manage the responsibilities, including budgets, delegated to them. With regard to finances, the PCC decides on the salaries of their employees, and also on the charges for letting out our premises. As a PCC our decision-making is fairly unusual in so far as changes are only made where unanimity is reached at the
meetings.

Day to day management of the Church takes place through a variety of means, but especially through the ministries of its appointed leaders: the Team Rector, Team Vicar, Assistant Curate (when one is in place), Church Wardens, Church Secretary, Children's and Families Pastor, Worship and Youth Pastor and Treasurer. We have a Café Manager overseeing the work of the Beacon Café.

The Trustees of the Charity are identical to the members of the Parochial Church Council (PCC). There are presently 12 positions on the PCC, including Rector, Associate Minister, two Church Wardens, Treasurer, Secretary, and 'heads of department' for various spheres of Christian Ministry in the Church.

The trustees who served during the year and up to the date of signature of the financial statements were:

Rev. S Pix	(Resigned 31 August 2022)
D Howshall	
M Orman	(Resigned 16 May 2023)
Rev P Chabala	
R Jobbins	(Resigned 29 May 2022)
D White	(Resigned 29 May 2022)
R Broadley	(Resigned 29 May 2022)
RA Loader	(Resigned 29 May 2022)
Mrs K Scarfe	(Resigned 29 May 2022)
O Chappell	
A Thornton	(Resigned 29 May 2022)
Mrs Diane French	(Appointed 29 May 2022)
Mrs Sarah Collins	(Appointed 29 May 2022)
Mr Alan Field	
Mr Michael Raven	
Rev Oliver Fricker	
Mrs Vera Waters	
Mr Ryan Baldwin	(Resigned 16 May 2023)
Mr Barry Robertson	
Mrs Tracey Nicholls	(Resigned 31 July 2022)

Individuals with particular gifts and passions are approached and asked to consider standing, but then elections are held at the APCM, where others could stand against them. The appointed trustees are deemed to possess the appropriate abilities and experience required. From 2017 all Trustees will be DBS checked, and the recently agreed Safer Recruitment process will be used in recruitment of new Trustees. All trustees are considered to be highly experienced and skilled individuals. Training is provided where necessary.

Key management personnel
T A Nicholls - Administration to 31/07/2022
S Michelo - Cafe manager from 01/10/2022

The trustees' report was approved by the Board of Trustees.

.....
Rev P Chabala
Trustee
Dated: 27/07/23

FERNDOWN PAROCHIAL CHURCH COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FERNDOWN PAROCHIAL CHURCH COUNCIL

I report to the trustees on my examination of the financial statements of Ferndown Parochial Church Council (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do 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 financial statements to be reached.

James Paget FCCA

TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: .....

FERNDOWN PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income and endowments from:						
Donations and legacies	3	288,349	10,060	8,525	306,934	287,440
Charitable activities	4	129,701	13,535	-	143,236	101,621
Investments	5	111	-	-	111	-
Other income	6	-	-	-	-	12.459
Total income		418,161	23,595	8,525	450,281	401,520
Expenditure on:						
Charitable activities	7	429,405	46,588	10,547	486,540	413.222
Net expenditure for the year/ Net movement in funds		(11,244)	(22,993)	(2,022)	(36,259)	(11,702)
Fund balances at 1 January 2022		69,410	45,374	22,969	137,753	149,455
Fund balances at 31 December 2022		58,166	22,381	20,947	101,494	137,753

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FERNDOWN PAROCHIAL CHURCH COUNCIL

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**12**		3,955		5,933
Current assets					
Stocks	**13**	1,600		1,538	
Debtors	**14**	11,999		12,280	
Cash at bank and in hand		113,615		133,133	
		127,214		146,951	
Creditors: amounts falling due within one year	**15**	(29,675)		(15,131)	
Net current assets			97,539		131,820
Total assets less current liabilities			101,494		137,753
Income funds					
Restricted funds	**16**		20,947		22,969
Unrestricted funds - designated	**17**		22,381		45,374
Unrestricted funds - general			58,166		69,410
			101,494		137,753

The financial statements were approved by the Trustees on 24/7/2023

Rev P Chabala
Trustee

Mr Barry Robertson
Trustee

1 Accounting policies

Charity information

St Mary's is the local 'Church of England' church in Ferndown, Dorset, led and managed by the Parochial Church Council (PCC), the unincorporated registered UK charity, which in turn is chaired by the incumbent of the church, Rev Sarah Pix and by Rev Patches Chabala (team vicar) from 01/09/2022. The PCC is the legal entity that is responsible for the leadership of the church. It works within the Anglican framework provided by Salisbury Diocese.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016) and the Church Accounting Regulations 2006. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1 Accounting policies (Continued)

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Donated fixed assets are recorded at fair value. The time of volunteers is not recognised.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

VAT is charged on Cafe sales and food provided for venue hire and income derived from this is shown net of VAT.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. VAT is claimable on vatable Cafe related expenditures.

1 Accounting policies **(Continued)**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, repairs and maintenance costs, finance etc which supports the charity's activities. All support costs are deemed to relate to the charitable activity of the charity, any costs related to other income methods are deemed to be immaterial.

Governance costs are those support costs incurred to meet the statutory and constitutional requirements of the charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Other Fixtures, Fittings & Office Equipment

Equipment used within the church premises is recorded at cost and depreciated on a straight-line basis over 4 years, apart from the digital organ which is depreciated over 10 years. Individual items of equipment with a purchase price of £5,000 or less are written off when the asset is acquired.

Freehold land is not depreciated.

Dedicated (not consecrated) land and buildings and movable church furnishings

No value is placed on moveable church furnishings held since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement is written off as expenditure in the SOFA and separately disclosed.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2022	**Unrestricted funds designated 2022**	**Restricted funds 2022**	**Total 2022**	Total 2021
	£	**£**	**£**	**£**	£
Donations and gifts	283,349	10,060	8,525	301,934	283,440
Employment allowance	5,000	-	-	5,000	4,000
	288,349	10,060	8,525	306,934	287,440
For the year ended 31 December 2021	274,253	500	12,687		287,440

3 Donations and legacies (Continued)

Donations and gifts					
Envelope scheme	635	-	-	635	1,715
Gift aid recoverable	43,730	-	-	43,730	42,063
General church collections	17,568	-	-	17,568	6,411
Regular giving	196,984	-	5,830	202,814	198,613
Harvest collections	-	-	679	679	2,217
Other donations	22,611	10,060	-	32,671	31,451
Christmas service collections	-	-	2,016	2,016	970
Other	1,821	-	-	1,821	-
	283,349	10,060	8,525	301,934	283,440

There were no donated goods or services during the year.

4 Charitable activities

	Charitable Activities 2022 £	Charitable Activities 2021 £
Cafe sales	104,944	88,336
Fees & bookstall sales	-	95
Room hire	24,553	13,079
Other income - Open Doors, Men's group, Lighthouse club & events	13,739	111
	143,236	101,621
Analysis by fund		
Unrestricted funds - general	129,701	101,621
Unrestricted funds - designated	13,535	-
	143,236	101,621
For the year ended 31 December 2021		
Unrestricted funds - general	101,621	

5 Investments

	Unrestricted funds general 2022 £	Total 2021 £
Interest receivable	111	-

6 Other income

	Unrestricted funds general 2022 £	Total 2021 £
Covid-19 Job Retention scheme grants	-	12,459

7 Charitable activities

	Ministry 2022 £	Children & youth work 2022 £	Church & grounds 2022 £	Cafe 2022 £	Other 2022 £	Total 2022 £	Total 2021 £
Staff costs	34,308	33,599	14,452	30,367	-	112,726	90,468
Depreciation and impairment	-	-	-	-	1,978	1,978	1,978
Diocesan share/Children's expenses/Upkeep/Cost of sales/Bookstall	160,424	2,483	13,699	33,661	238	210,505	183,368
Rector's/-/Refurbishment/-/Catering expenses	1,007	-	3,228	-	3,734	7,969	5,292
Assoc' minister/Outreach/Grounds/Maintenance/Open Doors expenses	1,160	2,258	814	5,186	1,098	10,516	7,866
Pastoral expenses/Beacon running/Card machine & internet/	447	-	22,572	1,267	-	24,286	22,527
Worship equipment	-	-	3,195	-	-	3,195	6,540
Marriage prep	-	-	-	-	7,495	7,495	108
Men's group	-	-	-	-	1,919	1,919	60
Other events	-	-	-	-	-	-	1,686
Lighthouse club	-	-	-	-	-	-	105
Sundry	-	-	-	-	1,103	1,103	3,399
The Grow Project	-	-	-	-	2,240	2,240	-
	197,346	38,340	57,960	70,481	19,805	383,932	323,397
Grant funding of activities (see note 8)	41,441	-	-	-	-	41,441	27,423
Share of support costs (see note 9)	57,769	-	-	-	-	57,769	59,762
Share of governance costs (see note 9)	3,398	-	-	-	-	3,398	2,640
	299,954	38,340	57,960	70,481	19,805	486,540	413,222

7 Charitable activities

(Continued)

	Ministry 2022 £	Children & youth work 2022 £	Church & grounds 2022 £	Cafe 2022 £	Other 2022 £	Total 2022 £	Total 2021 £
Analysis by fund							
Unrestricted funds - general	258,513	38,340	44,185	70,481	17,886	429,405	380,621
Unrestricted funds - designated	41,441	-	3,228	-	1,919	46,588	28,833
Restricted funds	-	-	10,547	-	-	10,547	3,768
	299,954	38,340	57,960	70,481	19,805	486,540	413,222
For the year ended 31 December 2021							
Unrestricted funds - general	237,056	16,465	57,318	59,314	10,468		380,621
Unrestricted funds - designated	26,598	-	2,175	-	60		28,833
Restricted funds	-	-	3,768	-	-		3,768
	263,654	16,465	63,261	59,314	10,528		413,222

8 Grants payable

	Ministry 2022 £	Ministry 2021 £
Grants to institutions:		
Missionary committee - tithe	29,104	25,675
Missionary donations	12,337	923
Charities and Church Societies	-	825
	41,441	27,423

9 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Staff costs	49,824	-	49,824	52,320
Accountancy - independent examination	-	3,398	3,398	2,640
General office expenses	7,945	-	7,945	7,442
	57,769	3,398	61,167	62,402
Analysed between				
Charitable activities	57,769	3,398	61,167	62,402

10 Trustees

R Baldwin, trustee, was paid £28,050 (2021: £7,566) gross salary and £872 (2021: £219) employer pension for his role as children's worker and for cleaning services.
M Orman, trustee, was paid £30,263 (2021: £29,670) gross salary and £961 (2021: £937) employer pension for his role as Pastor.

Trustees' expenses

Expenses of £3,300 were refunded to 8 trustees (2021: £5,540 to 5 trustees) in the year, for travel, stationery, books, repairs, equipment and other general expenses incurred on church related activities in the year.

11 Employees

Number of employees
The average monthly number of employees during the year was:

	2022 Number	2021 Number
	6	6

Employment costs	2022 £	2021 £
Wages and salaries	162,550	142,788

12 Tangible fixed assets

	£
Cost	
At 1 January 2022	45,097
At 31 December 2022	45,097
Depreciation and impairment	
At 1 January 2022	39,164
Depreciation charged in the year	1,978
At 31 December 2022	41,142
Carrying amount	
At 31 December 2022	3,955
At 31 December 2021	5,933

13 Stocks

	2022 £	2021 £
Finished goods and goods for resale	1,600	1,538

14 Debtors

Amounts falling due within one year:	2022 £	2021 £
Trade debtors	10,270	11,111
Other debtors	507	-
Prepayments and accrued income	1,222	1,169
	11,999	12,280

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	13,402	3,501
Trade creditors	5,630	2,337
Other creditors	6,593	5,793
Accruals and deferred income	4,050	3,500
	29,675	15,131

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds		
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£
The Beacon Project	22,139	5,830	(8,613)	19,356
Christmas services fund	830	2,017	(1,256)	1,591
Harvest fund	-	679	(679)	-
	22,969	8,526	(10,548)	20,947

17 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities made up as follows:

		Movement in funds		
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£
Missionary fund	1,775	10,060	(41,441)	(29,606)
AV Fund	30,441	-	-	30,441
Quinquennial fund	175	-	-	175
Capital/refurbishment fund	12,085	8,375	(3,228)	17,232
Men's group	898	1,831	(939)	1,790
Women's group	-	730	(392)	338
Ukraine support group	-	2,100	(370)	1,730
ECO group	-	499	(218)	281
	45,374	23,595	(46,588)	22,381

18 Analysis of net assets between funds

	Unrestricted General	Designated	Restricted	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:					
Tangible assets	3,955	-	-	3,955	5,933
Current assets/(liabilities)	54,211	22,381	20,947	97,539	131,820
	58,166	22,381	20,947	101,494	137,753

19 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Donations from trustees		Diocese of Salisbury - Diocesan Quota	
	2022	2021	2022	2021
	£	£	£	£
Entities with control, joint control or significant influence over the company	14,680	21,890	160,423	140,054
	14,680	21,890	160,423	140,054

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FERNDOWN

England & Wales - Charity number 1134028

Accounts

Charity Registration No. 1134028

FERNDOWN PAROCHIAL CHURCH COUNCIL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

tC accounts · tax · legal · financial planning

10 Bridge Street
Christchurch
Dorset
BH23 1EF

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev. S Pix	
	D Howshall	
	M Orman	
	Rev P Chabala	
	R Jobbins	
	D White	
	R Broadley	
	RA Loader	
	Mrs K Scarfe	
	O Chappell	
	A Thornton	(Appointed 27 May 2021)
	Mrs Diane French	(Appointed 29 May 2022)
	Mrs Sarah Collins	(Appointed 29 May 2022)
	Mr Alan Field	(Appointed 18 September 2021)
	Mr Michael Raven	(Appointed 27 July 2021)
	Rev Oliver Fricker	(Appointed 27 June 2021)
	Mrs Vera Waters	(Appointed 27 May 2021)
	Mr Ryan Baldwin	(Appointed 27 May 2021)
	Mr Barry Robertson	(Appointed 27 May 2021)
	Mrs Tracey Nicholls	(Appointed 28 June 2021)
Charity number	1134028	
Principal address	St Marys Church Hall Church Road Ferndown Dorset United Kingdom BH22 9EU	
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF	

The trustees present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016) and the Church Accounting Regulations 2006

Objectives and activities
Status

St Mary's is the local 'Church of England' church, led and managed by the Parochial Church Council (PCC) which in turn is chaired by the incumbent of the church, Rev Sarah Pix. The PCC is given a mandate to further the work of the mission of the church in its worship and witness. Our stated aim is 'Transformation through Jesus'. This is done in many ways, some of which are described in the following pages.

Vision Statement: Transformation through Jesus

St Mary's can best be described as a family rather than an organisation, and as such, its aim and objectives are really relational. The Trustees have identified ten values which underpin our work and method of operation which reflect this:
Encountering Jesus, Celebration: a worshipping people, Kingdom Living; People of Faith; People of the Word and Spirit; Praying People; Equipping the Saints; Relational: Loving and Serving People; People Set Free. These values recognise our core objectives of growing and encouraging those who belong to St Mary's, equipping them to live the Christian life day to day, and reaching out with the Good News and love of Jesus to our community in a desire to demonstrate the goodness of God. These are still well summarised by the following three aims:

1. To be rooted in Jesus through worship, prayer, bible study, small groups, and public worship that is offered in a variety of styles.

2. Growing up to maturity in Jesus through discipleship, pursuing the Presence of God, service, sacrificial giving, and leadership development.

3. Reaching Out with Jesus through our welcome and witness. The quality of our love, care and relationships is key to extending God's Kingdom in this locality. We believe that the Good News of Jesus is good news for everyone, and that in Him all the solutions to the deepest needs of humanity can be found and so we intentionally share Him.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit

Throughout this report we have illustrated the impact we are having on the local community. We exist to benefit the wider community but a by-product of this objective is that we benefit those that join us and are gathered in to the Church who in turn multiply the impact on the wider public. The PCC have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The following information demonstrates this duty and measurement of impact as a pro-active part of managing the Charity.

The trustees regularly review our aims, objectives and activities of the charity and communicate this to the PCC body as a whole at least on an annual basis. The trustees have considered the Charity Commission's general guidance on public benefit and its supplementary guidance on the advancement of religion for the public benefit.

Volunteers

Unpaid volunteers contribute a large amount in terms of time to the work of the PCC, including working in the office, cafe, church services, childrens work and visiting. The value of this time is considered too hard to quantify and not included as income in the charity accounts.

Achievements and performance

Psalm 103:1-2 says “Praise the Lord, my soul; and all my inmost being, praise his holy name. Praise the Lord, my soul, and forget not all his benefits”. Indeed, the Lord has been so faithful to us in so many ways in the past year despite the challenges of COVID-19. We began the year in January with another national lockdown. St Mary's PCC took the difficult decision to suspend in-person church services and move to providing on-line services instead. That decision was a difficult one made prayerfully, not out of fear, but with hope in our loving heavenly Father, trusting him to help us navigate through the times ahead with love, faith and courage. Later, we were able to have in-person service with the provision of live-streaming for those who were unable to joint us on site.

We also enjoyed the opportunities to continue to build up links across the Benefice, with continued joint gatherings, including the evening monthly worship night – an opportunity to lay aside everything else and just focus on worshipping Jesus. Worship is such a key weapon in the spiritual battle, and such an important way of reminding ourselves of the truth of who He is and what He has done when everything else has been shaken.

Those who had participated in our joint Benefice services have found them to be a great encouragement!

Coming out of the Covid crisis, the recovery phase was quite complex at times, particularly navigating the various changes in government regulations and helping people feel confident to resume meeting together. But our God is faithful, and St Mary's is blessed with many gifted, dedicated and loving people who had tirelessly served the Lord, our church and our community.

During the year we had special moments to say goodbye to Ann Scouse and Paul Craddock. We thank God for the love and faithful service they demonstrated through their ministries. It was with great joy, and thankfulness for the Lord's provision, that we successfully appointed a new Children and Families Pastor in Ryan Baldwin, a new Café Team Leader in Maria Wilson, and we also welcomed Amy Boon as part of our Grow Project.

It was also with great delight that the PCC welcomed the very special news that Oli Fricker was to join us with his family in the summer of 2021 as our new curate. We can celebrate the fact that we are blessed with a wonderful staff team who, through their faithful leadership, love and servant attitude, continue to care for the members of our church and our community, and lead us in extending the kingdom of God in Ferndown.
In June 2022, it was quite clear that we were in a new season as St Mary's, with many changes for us as a church family. With some of our senior staff team moving on, and with ongoing adjustments after the shockwaves of the pandemic, we had been seeking the Lord for where he wants to take us. With Jesus, the best is always yet to come! He takes us from 'glory to glory'! And we can trust him as the One who has good plans for His people (Jer. 23: 11) and as the One who calls us and is faithful (1 Thess. 5: 24).

We sensed the Lord was calling us to come higher, to move from maintenance to growth, to begin running with him, to step up into the huge work that he has entrusted into our hands. We needed to be prayerfully thinking about what sort of a church we needed to be in order to reach all generation of people, many of whom have never heard of Jesus or experienced his love and presence.

Something that we had been mulling over at PCC for some time now, is whether our current pattern of services was going to aid a growing church and a growing vision. One of the things that is great about St Mary's is the variety of styles of worship and types of service. There are many ways in which we can worship God, and we all have our preferences. From His point of view, he always looks at the heart - and as long as our worship is in Spirit and in Truth then it delights Him. There is so much to celebrate about our current offering! I hope that we will always have a variety of expressions of worship at St Mary's and that each of those services will be growing - not just numerically but also in spiritual depth and real worship.

Having said that, we were conscious that we are living in a rapidly changing society. What could we do to ensure that there is a lively, thriving community of faith here for all generations in the years' to come? A number of people have commented that we don't seem to have as many children and young families as we used to - particularly at the 10.45 service. Breakfast Church started eight years ago, and it has been a huge success, attracting many families, some of whom have not been to church before. The aim has been to be genuinely all-age, with an approachable style of worship, ensuring that there is space for people to encounter Jesus. Since the outset of Breakfast Church, we have been grappling with the question of how to make sure that this congregation are being discipled, and how can we help them to feel a part of the wider St Mary's? Mulling over these questions, as well as looking at our reduced resources with the departure of Sarah at the end of August, the staff with the approval of the PCC had come up with a plan to rethink our Sunday services.

This September, we followed the service pattern of August. We had one main service at 10:30am, with children's work and a simplified Breakfast Church running at 9 am.

In October and onwards, Breakfast church and the 10:45 service became one service. This service is at 9am in the church and the traditional service that was at 9am is now at 10:45am. Below is how the Sunday services now look like from October:

8.45 am - Simplified Breakfast in the café.
9 am - Church @ 9am: This service in Church will be high-energy, interactive and fun with an accessible talk. All ages will worship together throughout the service, but 3 or 4 times a month, there will be special groups for children where they will study the same passage and theme as that in church, in an age-appropriate way. The hope is that this will allow us to go into great depth. There will also be a group for younger children following a curriculum prepared by Natacha Fricker and tried and tested at her previous church. In order to make the church a more relaxed and welcoming environment for our families, we would move things around a little, creating more space at the front of church by removing pews, and adding in chairs and tables.
10.15 am - Coffee as usual in the Beacon.
10.45 am - Our more formal morning service will take place. Both morning services would follow the same theme and reading, but the approach will be different. Sung worship will be led by organ, piano and sometimes a band. The service will use more liturgy, as our current 9 am service is.
6:30pm - Encounter which is a Benefice for an evening of worship and prayer, and the preaching of God's word. At Encounter, we are walking through the Book of Ephesians. Since this is a benefice service, we meet at St Mary's Beacon Café on the 1st, 2nd, 3rd and at times the 4th week of the Month. But for every last Sunday evening of the month, Encounter will be at All Saints Hampreston.

Change is not always easy. But I believe that these change will be of benefit to us as a church, and to those who have not engaged with us yet. It is my prayer that in taking this step, we will grow together as an intergenerational community wholeheartedly following Jesus. And shining more brightly, we will carry the gospel into every part of our community and beyond.

Every blessing to you all,

Patches

The Rev'd Patches Chabala

Team Vicar, St Mary's Ferndown & Hampreston

Financial review

It's been another hard year with income down due to covid restrictions and people's reluctance to venture out resulting in the main areas of Donations, Café sales and the room hire being adversely affected. Expenses have also been affected, particularly with the ending of the furlough scheme as we have had to meet the full salary costs but we were still able to pay the full Diocesan share and honour in full the 5 Charities that we support. We also set aside 1% of our income on a monthly basis to go into a designated 'Capital Fund' for use when we need to purchase new equipment etc. The Beacon Project is continuing at a steady pace and probably will take another 2 years to complete this phase subject to funds being available. The project is financed out of the restricted 'Beacon Project Fund' and we are very grateful to those people that still give to this project.

Looking at 2022 we have some serious financial challenges as we have forecast that we will have a deficit of approximately £40,000 and looking even further into 2023 we cannot sustain this sort of loss.

Reserve Policy

We aim to keep one months budgeted expenditure in our General Fund where possible to ensure that our obligations to Staff, Diocese and other expenses are never a concern.

Risk assessment

All adults working with children have been cleared with the DBS (formerly CRB) or their forms are being processed at the moment. We have a new Parish Safeguarding Representative who is working closely with those involved in working with vulnerable adults to insure that they also have the relevant DBS checks. We now have a list of authorised First Aiders who are regular church members to cover the main acts of public worship on Sundays and many of our mid-week ministries. In 2016 we installed a defibrillator as a public service and a number of church members have been trained in its proper use. Risk Assessment issues are addressed at the monthly PCC meetings or its Standing Committee, and appropriate action or precautions put in place depending on the level of risk.

In connection with the building fabric and premises during the year, the following aspects have duly been undertaken.
- Annual inspection of lightening protection system
- Annual inspection and testing of gas powered heating installations
- Annual testing of portable electrical appliances
- Annual maintenance of fire safety equipment

The Café had an Environmental Health Inspection and received a 5* rating.

Financial controls

Invoices are authorised and signed by two members of the PCC if over £1,000. Under £1,000 only one PCC member need authorise the invoices. The Finance administrator pays the invoices and the Treasurer countersigns either the cheque or online with the bank.

Reconciliations are done on a monthly basis and reports are produced for the PCC to show Income and Expenditure against a budget that is set for the year.

Finance Coordinator has been used over many years as our main software system but we have decided to change on 1st January 2022 to Quickbooks as we have found that FC does not have the ability to cope with VAT that we have to pay on the Café sales and we have had to run two systems. At present we will be keeping the Donations Coordinator system to run our gift aid claims to HMRC.

Short term
The PCC and staff team gather regularly to seek God's guidance, and to discern His priorities for us going forward. This has been a year of going back to the basics of our Mission, and prayerfully discerning how best to continue reaching out to the people of Ferndown.

At the time of writing we are slowly emerging from Lockdown. It is again a time of great change, and great need. Some of the ways in which we are looking to help Ferndown navigate this 'Recovery phase' are listed here:

- The Listening Table - a place at the Beacon Cafe for people to come to process some of their experiences of the past year.
- A service to celebrate Key Workers
- The Bereavement Course will be run
- A memorial service for those that have lost loved-ones
- A Parish-wide letter informing the Community of opportunities for connecting
- Alpha

With the anonymous gift we received, we are upgrading our audio-visual facilities to allow live-streaming and other digital content.

We are also excited to be welcoming a new Curate, Oli Fricker and his family, in June.

Medium Term
A major review of our activities to consider what needs to be resurrected, what has had its time and what new vision is bubbling up. Reviewing our pattern of services in light of changes through Covid.
Appointing a new full-time Children and Families Pastor

Writing a Digital Strategy about how to engage best with our online congregations.

Revamping our Small Groups by looking at their effectiveness and offering, to increase capacity to receive more members.

Training Church Members in Practicing the Presence of Christ, and operating in the gifts of the Spirit in order to equip for living as Christians in the World.

Assessing the way in which the Benefice works together to see how St Mary's along with All Saints can be effective in building the Kingdom in a more united way.

Longer term
We will continue to prayerfully reflect on the needs of our community in order to decide on ongoing ministry priorities. At some point a review of our Vision will be undertaken. These may include growing our provision of youth work and adding a baptistery for adult baptism in the Chancel.

Structure, governance and management

The PCC is the legal entity that is responsible for the leadership of the church. It works within the Anglican framework provided by Salisbury Diocese. The PCC is made up of the Team Rector, Team Vicar, Church Wardens, Assistant Curate and other elected lay members of the church, each heading up a department or sphere of church life.

The Annual Meeting of Parishioners and Annual Parochial Church Meeting (for church members) give a natural place for any issue to be openly discussed, and gives the legal framework for the election of Church Wardens and lay members who serve on the PCC.

The PCC meets monthly to oversee different activities and, where possible, discerns those whom God is calling to serve in the various "heads of department" roles such as mission, children's work, outreach, finance, fabric and the Beacon Project etc. Having been elected at the Annual Meetings (see above) they then have a duty to report back to the PCC and keep it informed as to how they manage the responsibilities, including budgets, delegated to them. With regard to finances, the PCC decides on the salaries of their employees, and also on the charges for letting out our premises. As a PCC our decision-making is fairly unusual in so far as changes are only made where unanimity is reached at the
meetings.

Day to day management of the Church takes place through a variety of means, but especially through the ministries of its appointed leaders: the Team Rector, Team Vicar, Assistant Curate (when one is in place), Church Wardens, Operations Manager, Church Secretary, Children's and Families Pastor, Worship and Youth Pastor and Treasurer. We have a Café Manager overseeing the work of the Beacon Café.

The Trustees of the Charity are identical to the members of the Parochial Church Council (PCC). There are presently 15 positions on the PCC, including Rector, Associate Minister, two Church Wardens, Treasurer, Secretary, and 'heads of department' for various spheres of Christian Ministry in the Church.

The trustees who served during the year and up to the date of signature of the financial statements were:

Rev. S Pix	
D Howshall	
M Orman	
Rev P Chabala	
R Jobbins	
D White	
A Scouse	(Resigned 27 May 2021)
G Tyler	(Resigned 27 May 2021)
M Belbin	(Resigned 27 May 2021)
R Broadley	
S Deall	(Resigned 27 May 2021)
RA Loader	
Mrs K Scarfe	
O Chappell	
A Thornton	(Appointed 27 May 2021)
Mrs Diane French	(Appointed 29 May 2022)
Mrs Sarah Collins	(Appointed 29 May 2022)
Mr Alan Field	(Appointed 18 September 2021)
Mr Michael Raven	(Appointed 27 July 2021)

Rev Oliver Fricker	(Appointed 27 June 2021)
Mrs Vera Waters	(Appointed 27 May 2021)
Mr Ryan Baldwin	(Appointed 27 May 2021)
Mr Barry Robertson	(Appointed 27 May 2021)
Mrs Tracey Nicholls	(Appointed 28 June 2021)

Individuals with particular gifts and passions are approached and asked to consider standing, but then elections are held at the APCM, where others could stand against them. The appointed trustees are deemed to possess the appropriate abilities and experience required. From 2017 all Trustees will be DBS checked, and the recently agreed Safer Recruitment process will be used in recruitment of new Trustees. All trustees are considered to be highly experienced and skilled individuals. Training is provided where necessary.

Key management personnel
T A Nicholls - Administration
P Craddock - Cafe manager.

The trustees' report was approved by the Board of Trustees.

.....
Rev P Chabala
Trustee
Dated: .....

FERNDOWN PAROCHIAL CHURCH COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FERNDOWN PAROCHIAL CHURCH COUNCIL

I report to the trustees on my examination of the financial statements of Ferndown Parochial Church Council (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do 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 financial statements to be reached.

James Paget

TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: .....

FERNDOWN PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income and endowments from:						
Donations and legacies	**3**	274,253	500	12,687	287,440	381,166
Charitable activities	**4**	101,621	-	-	101,621	64,480
Investments	**5**	-	-	-	-	1
Other income	**6**	12,459	-	-	12,459	22,633
Total income		388,333	500	12,687	401,520	468,280
Expenditure on:						
Charitable activities	**7**	380,621	28,833	3,768	413,222	367,757
Net incoming resources before transfers		7,712	(28,333)	8,919	(11,702)	100,523
Gross transfers between funds		(24,079)	26,919	(2,840)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(16,367)	(1,414)	6,079	(11,702)	100,523
Fund balances at 1 January 2021		85,777	46,788	16,890	149,455	48,933
Fund balances at 31 December 2021		69,410	45,374	22,969	137,753	149,456

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FERNDOWN PAROCHIAL CHURCH COUNCIL

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**12**		5,933		-
Current assets					
Stocks	**13**	1,538		1,081	
Debtors	**14**	12,280		6,928	
Cash at bank and in hand		133,133		155,818	
		146,951		163,827	
Creditors: amounts falling due within one year	**15**	(15,131)		(14,371)	
Net current assets			131,820		149,456
Total assets less current liabilities			137,753		149,456
Income funds					
Restricted funds	**16**		22,969		16,890
Unrestricted funds - designated	**17**		45,374		46,789
Unrestricted funds - general			69,410		85,777
			137,753		149,456

The financial statements were approved by the Trustees on .....

.....	.....
Rev P Chabala	Mr Barry Robertson
Trustee	**Trustee**

1 Accounting policies

Charity information

St Mary's is the local 'Church of England' church in Ferndown, Dorset, led and managed by the Parochial Church Council (PCC), the unincorporated registered UK charity, which in turn is chaired by the incumbent of the church, Rev Sarah Pix. The PCC is the legal entity that is responsible for the leadership of the church. It works within the Anglican framework provided by Salisbury Diocese.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016) and the Church Accounting Regulations 2006. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1 Accounting policies **(Continued)**

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Donated fixed assets are recorded at fair value. The time of volunteers is not recognised.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

VAT is charged on Cafe sales and food provided for venue hire and income derived from this is shown net of VAT.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. VAT is claimable on vatable Cafe related expenditures.

1 Accounting policies **(Continued)**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, repairs and maintenance costs, finance etc which supports the charity's activities. All support costs are deemed to relate to the charitable activity of the charity, any costs related to other income methods are deemed to be immaterial.

Governance costs are those support costs incurred to meet the statutory and constitutional requirements of the charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Other Fixtures, Fittings & Office Equipment

Equipment used within the church premises is recorded at cost and depreciated on a straight-line basis over 4 years, apart from the digital organ which is depreciated over 10 years. Individual items of equipment with a purchase price of £5,000 or less are written off when the asset is acquired.

Freehold land is not depreciated.

Dedicated (not consecrated) land and buildings and movable church furnishings

No value is placed on moveable church furnishings held since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement is written off as expenditure in the SOFA and separately disclosed.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2021 £	**Unrestricted funds designated 2021 £**	**Restricted funds 2021 £**	**Total 2021 £**	Total 2020 £
Donations and gifts	270,253	500	12,687	283,440	381,166
Employment allowance	4,000	-	-	4,000	-
	274,253	500	12,687	287,440	381,166
For the year ended 31 December 2020	367,952	-	13,214		381,166

3 Donations and legacies (Continued)

Donations and gifts					
Envelope scheme	1,715	-	-	1,715	9,430
Gift aid recoverable	42,063	-	-	42,063	41,723
General church collections	6,411	-	-	6,411	7,048
Regular giving	189,113	-	9,500	198,613	171,697
Harvest collections	-	-	2,217	2,217	907
Other donations	30,951	500	-	31,451	122,504
Christmas service collections	-	-	970	970	395
Other	-	-	-	-	27,462
	270,253	500	12,687	283,440	381,166

There were no donated goods or services during the year.

4 Charitable activities

	Charitable Activities 2021 £	Charitable Activities 2020 £
Cafe sales	88,336	40,539
Fees & bookstall sales	95	2,465
Room hire	13,079	10,753
Other income - Open Doors, Men's group, Lighthouse club & events	111	10,723
	101,621	64,480
Analysis by fund		
Unrestricted funds - general	101,621	64,265
Unrestricted funds - designated	-	215
For the year ended 31 December 2020		
Unrestricted funds - general	64,265	
Unrestricted funds - designated	215	
	64,480	

5 Investments

	Unrestricted funds general 2021 £	Total 2020 £
Interest receivable	-	1

6 Other income

	Unrestricted funds general 2021 £	Total 2020 £
Covid-19 Job Retention scheme grants	12,459	22,633

7 Charitable activities

	Ministry 2021 £	Children & youth work 2021 £	Church & grounds 2021 £	Cafe 2021 £	Other 2021 £	Total 2021 £	Total 2020 £
Staff costs	31,605	11,548	18,856	28,459	-	90,468	91,434
Depreciation and impairment	-	-	-	-	1,978	1,978	1,645
Diocesan share/Children's expenses/Upkeep/Cost of sales/Bookstall	140,052	550	13,771	28,539	456	183,368	139,998
Rector's/Youth/Refurbishment/-/Catering expenses	1,080	348	2,175	-	1,689	5,292	2,913
Assoc' minister/Outreach/Grounds/Maintenance/Advert expenses	1,092	841	5,123	414	396	7,866	8,282
Training/Beacon running/Pastoral expenses	-	3,178	17,447	1,902	-	22,527	15,756
Sound & vision	-	-	-	-	-	-	862
Worship sound desk/-/Advertising	-	-	5,889	-	651	6,540	1,778
Marriage prep	-	-	-	-	108	108	419
Men's group	-	-	-	-	60	60	152
Other events	-	-	-	-	1,686	1,686	10,391
Lighthouse club	-	-	-	-	105	105	187
Sundry	-	-	-	-	3,399	3,399	3,270
	173,829	16,465	63,261	59,314	10,528	323,397	277,087
Grant funding of activities (see note 8)	27,423	-	-	-	-	27,423	31,391
Share of support costs (see note 9)	59,762	-	-	-	-	59,762	56,679
Share of governance costs (see note 9)	2,640	-	-	-	-	2,640	2,600
	263,654	16,465	63,261	59,314	10,528	413,222	367,757

7 Charitable activities (Continued)

	Ministry 2021 £	Children & youth work 2021 £	Church & grounds 2021 £	Cafe 2021 £	Other 2021 £	Total 2021 £	Total 2020 £
Analysis by fund							
Unrestricted funds - general	237,056	16,465	57,318	59,314	10,468	380,621	331,392
Unrestricted funds - designated	26,598	-	2,175	-	60	28,833	27,188
Restricted funds	-	-	3,768	-	-	3,768	9,177
	263,654	16,465	63,261	59,314	10,528	413,222	367,757
For the year ended 31 December 2020							
Unrestricted funds - general	204,811	20,242	37,808	50,513	18,018		331,392
Unrestricted funds - designated	25,411	-	1,625	-	152		27,188
Restricted funds	5,929	-	3,248	-	-		9,177
	236,151	20,242	42,681	50,513	18,170		367,757

8 Grants payable

	Ministry 2021 £	Ministry 2020 £
Grants to institutions (7 grants):		
Missionary committee - tithe	25,675	21,690
Missionary donations	923	3,721
Charities and Church Societies	825	56
Charities and Church Societies	-	5,924
	27,423	31,391

-

9 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Staff costs	52,320	-	52,320	50,243
Accountancy - independent examination	-	2,640	2,640	2,600
General office expenses	7,442	-	7,442	6,436
	59,762	2,640	62,402	59,279
Analysed between				
Charitable activities	59,762	2,640	62,402	59,279

10 Trustees

A Scouse, trustee, was paid £1,759 (2020: £6,272) gross salary for her role as childrens worker. R Baldwin was paid £7,566 and £219 employer pension for his role as childrens worker.
M Orman, trustee, was paid £29,670 (2020: £29,377) gross salary and £937 (2020: £926) employer pension for his role as Pastor.

Trustees' expenses

Expenses of £5,540 were refunded to 5 trustees (2020: £2,703 to 4 trustees) in the year, for travel, stationery, books, repairs, equipment and other general expenses incurred on church related activities in the year.

11 Employees

Number of employees
The average monthly number of employees during the year was:

	2021 Number	2020 Number
	6	6

Employment costs	2021 £	2020 £
Wages and salaries	142,788	141,677

12 Tangible fixed assets

	£
Cost	
At 1 January 2021	37,186
Additions	7,911
At 31 December 2021	45,097
Depreciation and impairment	
At 1 January 2021	37,186
Depreciation charged in the year	1,978
At 31 December 2021	39,164
Carrying amount	
At 31 December 2021	5,933

13 Stocks

	2021	2020
	£	£
Finished goods and goods for resale	1,538	1,081

14 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	11,111	3,761
Prepayments and accrued income	1,169	3,167
	12,280	6,928

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	3,501	6,971
Trade creditors	2,337	944
Other creditors	5,793	2,956
Accruals and deferred income	3,500	3,500
	15,131	14,371

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
The Beacon Project	16,203	9,500	(3,564)	-	22,139
Choir fund	204	-	(204)	-	-
Christmas services fund	447	970	-	(587)	830
Harvest fund	10	2,217	-	(2,227)	-
Collection fund	26	-	-	(26)	-
	16,890	12,687	(3,768)	(2,840)	22,969

17 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities made up as follows:

		Movement in funds			
	Balance at 1 January 2021	**Incoming resources**	**Resources expended**	**Transfers**	**Balance at 31 December 2021**
	£	**£**	**£**	**£**	**£**
Missionary fund	770	-	(26,658)	27,663	1,775
AV Fund	35,000	-	-	(4,559)	30,441
Quinquennial fund	2,000	-	(2,000)	175	175
Capital/refurbishment fund	8,120	500	(175)	3,640	12,085
Men's group	898	-	-	-	898
	46,788	500	(28,833)	26,919	45,374

18 Analysis of net assets between funds

	Unrestricted General	**Designated**	**Restricted**	**Total**	Total
	2021	**2021**	**2021**	**2021**	2020
	£	**£**	**£**	**£**	£
Fund balances at 31 December 2021 are represented by:					
Tangible assets	5,933	-	-	5,933	-
Current assets/(liabilities)	63,477	45,374	22,969	131,820	149,456
	69,410	45,374	22,969	137,753	149,456

19 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Donations from trustees		**Diocese of Salisbury - Diocesan Quota**	
	2021	**2020**	**2021**	**2020**
	£	**£**	**£**	**£**
Entities with control, joint control or significant influence over the company	21,890	16,940	140,054	111,713
	21,890	16,940	140,054	111,713

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FERNDOWN

England & Wales - Charity number 1134028

Accounts

REGISTERED CHARITY NUMBER: 1134028

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

FOR

FERNDOWN PAROCHIAL CHURCH COUNCIL

Paget Reid York
96 Castle Lane West
Bournemouth
Dorset
BH9 3JU

FERNDOWN PAROCHIAL CHURCH COUNCIL

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FERNDOWN PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report with the financial statements for the charity for the year ended 31 December 2020.
The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2019), Financial Reporting Standard 102 'Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011and the Church Accounting Regulations 2006.

Status
St Mary's is the local 'Church of England' church, led and managed by the Parochial Church Council (PCC) which in turn is chaired by the incumbent of the church, Rev Sarah Pix. The PCC is given a mandate to further the work of the mission of the church in its worship and witness. Our stated aim is 'Transformation through Jesus'. This is done in many ways, some of which are described in the following pages.

OBJECTIVES AND ACTIVITIES
Vision Statement: Transformation through Jesus

St Mary's can best be described as a family rather than an organisation, and as such, its aim and objectives are really relational. The Trustees have identified ten values which underpin our work and method of operation which reflect this: Encountering Jesus, Celebration: a worshipping people, Kingdom Living; People of Faith; People of the Word and Spirit; Praying People; Equipping the Saints; Relational: Loving and Serving People; People Set Free. These values recognise our core objectives of growing and encouraging those who belong to St Mary's, equipping them to live the Christian life day to day, and reaching out with the Good News and love of Jesus to our community in a desire to demonstrate the goodness of God. These are still well summarised by the following three aims:

1. To be rooted in Jesus through worship, prayer, bible study, small groups, and public worship that is offered in a variety of styles.

2. Growing up to maturity in Jesus through discipleship, pursuing the Presence of God, service, sacrificial giving, and leadership development.

3. Reaching Out with Jesus through our welcome and witness. The quality of our love, care and relationships is key to extending God's Kingdom in this locality. We believe that the Good News of Jesus is good news for everyone, and that in Him all the solutions to the deepest needs of humanity can be found and so we intentionally share Him.

Public Benefit
Throughout this report we have illustrated the impact we are having on the local community. We exist to benefit the wider community but a by-product of this objective is that we benefit those that join us and are gathered in to the Church who in turn multiply the impact on the wider public. The PCC have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The following information demonstrates this duty and measurement of impact as a pro-active part of managing the Charity.

The trustees regularly review our aims, objectives and activities of the charity and communicate this to the PCC body as a whole at least on an annual basis. The trustees have considered the Charity Commission's general guidance on public benefit and its supplementary guidance on the advancement of religion for the public benefit.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

This year has been different from any other - that hardly needs to be said, as the impact of the Coronavirus pandemic has swept through the nation cause loss and disruption. So this report will be rather different from previous ones.

In 2020 we chose the following Bible verse for the year:

"Let the peace of Christ rule in your hearts, since as members of one body you were called to peace. And be thankful. Let the message of Christ dwell among you richly as you teach and admonish one another with all wisdom through psalms, hymns, and songs from the Spirit, singing to God with gratitude in your hearts. And whatever you do, whether in word or deed, do it all in the name of the Lord Jesus, giving thanks to God the Father through him."

Colossians Chapter 3, Verses 15-17

The year began with relative normality, although reports of a flu-like virus taking hold in China and beyond were concerning. In our services we began a series called 'Awakening' which was a call to action to the people of God. It couldn't have been more timely with regard to what was to follow! We ran The Bible Course for the whole church, attracting over 100 participants. By February, we were watching as Italy struggled to contain cases of coronavirus, and then suddenly lockdown was upon us. St Mary's Church doors were closed to the public for the first time ever, as all our services stopped with immediate effect. However, the Church has never been about the building, but about the people, and although our regular gatherings and activities are very precious and life-giving to our members and the wider community, the Church is more than just that. The Church is the people of God living out the mission of God in the world, and so the Church was very much still open, with a vital part to play in supporting the most vulnerable in our community. In order to ensure continued good governance, and to be able to react swiftly to an ever-changing environment, we took the decision to move to fortnightly Standing Committee Meetings rather than full PCCs. This gave us the ability to be fleet-footed as we assessed our priorities.

Within the first week of Lockdown, we moved our services online - first using Facebook as the platform and then extending to Youtube as well. It was a steep learning curve to grow the skills to do this, but the staff team worked together, and particularly our Youth and Worship Pastor, Mike Orman began to produce really good quality online services, that attracted people far beyond our own local congregation. These services have evolved and developed through the year, and we regularly have people joining us from the far reaches of Scotland, Uganda, Zambia, Cyprus and France. What looked like a disaster, became an opportunity for us to expand our borders! That is so God! Also within the first few days of lockdown we began to support those who were shielding, elderly or immobile offering shopping and prescription pick up. Because of our wonderful congregation we were able to mobilise very quickly in this service, and quickly became the point of call for local community workers and doctors surgeries, until other services were established. We developed a system to insure that everything was done safely and applying safeguarding principles. Over the course of the year we regularly served around 100 households in this way, and many of our team went the extra mile with Easter gifts and other thoughtful gestures.

It was particularly difficult to not be able to gather for the usual Easter celebrations that are at the heart of the Christian year. But we produced good online offerings, and delivered around 80 Easter eggs to members of our congregation who were isolating. Many of us stood at our gates on Easter Morning and sang Thine be the Glory to declare the resurrection in our community!

At the beginning of the first Lockdown, the Rector began writing a Daily Word of Encouragement which was distributed to everyone on our mailing list. Soon we were hearing about how people were sending these on to others and we were receiving requests to be added to the distribution list. They now go far beyond the bounds of our own church family. There was a short break in these publications when were able to meet again in person, but they were quickly reinstated but this time with a team of over 50 people drawn from the congregation writing the content. It has been great to hear from a wide variety of people, giving a scriptural basis for hope in dark days. These have been provided in hard copy to those without internet access on a weekly basis. Members of our congregation have gladly hand delivered some in order to reduce our costs. Currently, it is sent to over 480 people electronically, and 75 receive a hard copy.

Keeping those who are not online connected has been one of our greatest challenges. One of the joys for me has been to see how people have just quietly gone about loving and serving others, finding ways to stay connected, to reach out to friends and neighbours, offering their time and love. Many of our small groups have adapted meeting on zoom or calling around members.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

We worked hard to engage our youth and young families through Lockdown, but that has been challenging. Although we have given out lots of resources to encourage faith at home, and put on monthly All-age Zoom services (in person when allowed), the take up has not been as good as we would have liked. We also ran Parenting for Faith online. The best way that we have found to keep connected has been through phoning around, and our Children's Pastors, Emma Taylor and Ann Scouse have done an excellent job in this.

We regularly run the Alpha Course, a Christian basics course, at St Mary's and although we were keen to do this again, we were concerned about how effective it would be online. However, we had a very successful course where we learnt to much about how to use the technology! Other meetings, including prayer meetings moved to Zoom, and after our online Sunday services we began a 'Zoom Coffee Time' to gather for conversation and prayer.

Remembrance Day is a big event at St Mary's with standing room only at the service. Like everything else this year, we have to rethink our mode of operation, and we produced an online service that was circulated to our own members, the local British Legion and the council. Our Mayor read as part of the service, and a bugler played the Last Post.

For Christmas, we had to think outside of the box yet again, and as well as putting together an online nativity and other special services we produced a 'Christingle in a Box'. Nearly 300 boxes were distributed to our local CofE school and other local families for them to join in with activities and on online Christingle Service on Christmas Eve.

One of the first aspects of our work to take a pause was our Community Cafe, The Beacon. Many expressed their disappointment that this community hub could not continue to function. And many other of our regular activities were forced to pause, or to change their format. The leaders of our very popular Open Doors ministry to older people began producing a fantastic monthly newsletter for members. We also produced other newsletters to keep people in touch and to share good news stories and other hope-filled content.

We are very grateful to our incredibly committed staff team who work so hard and to all our Church Members who give so generously to support the work of St Mary's. A tremendous amount of effort went in to our work over this year - being very flexible in the way that we worked, dealing with high levels of uncertainty and ongoing uncertainty, ministering to those that have experienced loss in many ways (including bereavement ministry) and also preparing the building for covid-safe gatherings once we were free to do so.

FINANCIAL REVIEW

The Standing Committee took the decision early on to suspend our Parish Share payments to the Diocese - there was so much uncertainty to contend with. We were able to make close to 70% of our overall contribution by the end of the year. However, we have seen a dramatic decrease in our regular income over the course of the year. Apart from offerings made during in-person services, other income streams have been affected. The Cafe was unable to operate, and room hire stopped entirely. We have seen the faithfulness of God to us many times at St Mary's and 2020 was no different. We reduced our costs as far as we were able, and furloughed some staff, taking advantage of the Government Scheme. To honour our furloughed staff, we agreed to make up their income from furlough so that they received 100% of their normal salary. And we received an anonymous donation towards the end of the year which has enabled us to continue our excellent work with congregation and community.

With regards to the pension funding, the church and staff are contributing 4% each to the pension scheme for all those that are eligible. Due to the PCC decision at the start of the pension scheme to implement the full 8% instead of phasing the pension in over a few years there should only be the increases in future years linked to the salary increases or new eligible staff being employed.

Reserves policy

Reserves policy is to manage the general fund so that, under normal conditions, there is at least one month's worth of annual budgeted expenditure kept available as "general unallocated funds" to make sure our payments to the Diocese, staff salaries and other outgoings are never a cause for concern.

In order to fund our future plans and on-going commitments, the PCC recognises the need to make every effort to maintain free reserves equal to one month's budgeted expenditure.

FUTURE PLANS

Short term

The PCC and staff team gather regularly to seek God's guidance, and to discern His priorities for us going forward. This has been a year of going back to the basics of our Mission, and prayerfully discerning how best to continue reaching out to the people of Ferndown.

At the time of writing we are slowly emerging from Lockdown. It is again a time of great change, and great need. Some of the ways in which we are looking to help Ferndown navigate this 'Recovery phase' are listed here:

- The Listening Table - a place at the Beacon Cafe for people to come to process some of their experiences of the past year.
- A service to celebrate Key Workers
- The Bereavement Course will be run
- A memorial service for those that have lost loved-ones
- A Parish-wide letter informing the Community of opportunities for connecting
- Alpha

With the anonymous gift we received, we are upgrading our audio-visual facilities to allow live-streaming and other digital content.

We are also excited to be welcoming a new Curate, Oli Fricker and his family, in June.

Medium Term

A major review of our activities to consider what needs to be resurrected, what has had its time and what new vision is bubbling up. Reviewing our pattern of services in light of changes through Covid.

Appointing a new full-time Children and Families Pastor

Writing a Digital Strategy about how to engage best with our online congregations.

Revamping our Small Groups by looking at their effectiveness and offering, to increase capacity to receive more members.

Training Church Members in Practicing the Presence of Christ, and operating in the gifts of the Spirit in order to equip for living as Christians in the World.

Assessing the way in which the Benefice works together to see how St Mary's along with All Saints can be effective in building the Kingdom in a more united way.

Longer term

We will continue to prayerfully reflect on the needs of our community in order to decide on ongoing ministry priorities. At some point a review of our Vision will be undertaken. These may include growing our provision of youth work and adding a baptistery for adult baptism in the Chancel.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

The PCC is the legal entity that is responsible for the leadership of the church. It works within the Anglican framework provided by Salisbury Diocese. The PCC is made up of the Team Rector, Team Vicar, Church Wardens, Assistant Curate and other elected lay members of the church, each heading up a department or sphere of church life.

The Annual Meeting of Parishioners and Annual Parochial Church Meeting (for church members) give a natural place for any issue to be openly discussed, and gives the legal framework for the election of Church Wardens and lay members who serve on the PCC.

The PCC meets monthly to oversee different activities and, where possible, discerns those whom God is calling to serve in the various "heads of department" roles such as mission, children's work, outreach, finance, fabric and the Beacon Project etc. Having been elected at the Annual Meetings (see above) they then have a duty to report back to the PCC and keep it informed as to how they manage the responsibilities, including budgets, delegated to them. With regard to finances, the PCC decides on the salaries of their employees, and also on the charges for letting out our premises. As a PCC our decision-making is fairly unusual in so far as changes are only made where unanimity is reached at the meetings.

Day to day management of the Church takes place through a variety of means, but especially through the ministries of its appointed leaders: the Team Rector, Team Vicar, Assistant Curate (when one is in place), Church Wardens, Operations Manager, Church Secretary, Children's and Families Pastor, Worship and Youth Pastor and Treasurer. We have a Café Manager overseeing the work of the Beacon Café.

Volunteers

Unpaid volunteers contribute a large amount in terms of time to the work of the PCC, including working in the office, cafe, church services, childrens work and visiting. The value of this time is considered too hard to quantify and not included as income in the charity accounts.

Recruitment and training of trustees

Individuals with particular gifts and passions are approached and asked to consider standing, but then elections are held at the APCM, where others could stand against them. The appointed trustees are deemed to possess the appropriate abilities and experience required. From 2017 all Trustees will be DBS checked, and the recently agreed Safer Recruitment process will be used in recruitment of new Trustees. All trustees are considered to be highly experienced and skilled individuals. Training is provided where necessary.

Risk assessment

All adults working with children have been cleared with the DBS (formerly CRB) or their forms are being processed at the moment. We have a new Parish Safeguarding Representative who is working closely with those involved in working with vulnerable adults to insure that they also have the relevant DBS checks. We now have a list of authorised First Aiders who are regular church members to cover the main acts of public worship on Sundays and many of our mid-week ministries. In 2016 we installed a defibrillator as a public service and a number of church members have been trained in its proper use. Risk Assessment issues are addressed at the monthly PCC meetings or its Standing Committee, and appropriate action or precautions put in place depending on the level of risk.

In connection with the building fabric and premises during the year, the following aspects have duly been undertaken.

- Annual inspection of lightening protection system
- Annual inspection and testing of gas powered heating installations
- Annual testing of portable electrical appliances
- Annual maintenance of fire safety equipment

The Café had an Environmental Health Inspection and received a 5* rating.

Financial controls

Invoices are authorised and signed off by two members of the PCC if over £1,000 and/or the Operations Manager. Under £1,000 only one PCC member or Operations Manager authorises the invoices. The treasurer pays the invoices. There is a further check done other than the Treasurer who checks the reconciliation report to the bank statements and signs the reconciliation report.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The CAF Bank account has on-line facilities. All on-line payments require the authorisation of a second person. All cheques issued require two signatures.

An annual budget is agreed by the PCC and is monitored throughout the year. The monthly management accounts are considered by the PCC members at their bi-monthly meetings.

Bank Statements are sent direct to the Parish Office and passed on to the Treasurer.

Regular backups of Finance Co-ordinator are held in a Clouds supplier and Donation Co-ordinator backups are sent to the treasurer for safe keeping. These are the primary computer programs used for accounting purposes.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1134028

Principal address
St Mary's Church Hall
Church Road
Ferndown
Dorset
BH22 9EU

Trustees
Rev. S Pix
D Howshall
M Orman
P Chabala
R Jobbins
D White
A Scouse
G Tyler
M Belbin
R Broadley
S Deall
RA Loader
K Scarfe
O Chappell (appointed 13.10.20)
A Thornton (appointed 23.11.20)

The Trustees of the Charity are identical to the members of the Parochial Church Council (PCC). There are presently 15 positions on the PCC, including Rector, Associate Minister, two Church Wardens, Treasurer, Secretary, and 'heads of department' for various spheres of Christian Ministry in the Church. The trustees who have served during the year and since the year end are shown.

Key management personnel
T A Nicholls - Administration P Craddock - Cafe manager.

Independent Examiner
James Robert Paget BA(Hons) FCCA
Paget Reid York
96 Castle Lane West
Bournemouth
Dorset
BH9 3JU

Bankers
CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, ME19 4JQ
The CBF Church of England deposit fund, 80 Cheapside, London, EC2V 6DZ

Approved by order of the board of trustees on ....26th May 2021.... and signed on its behalf by:

Sarah Pix
.....
Rev. S Pix - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FERNDOWN PAROCHIAL CHURCH COUNCIL

Independent examiner's report to the trustees of Ferndown Parochial Church Council
I report to the charity trustees on my examination of the accounts of Ferndown Parochial Church Council (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

James Robert Paget BA(Hons) FCCA
Paget Reid York
96 Castle Lane West
Bournemouth
Dorset
BH9 3JU

Date: 29/7/2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	367,952	13,214	381,166	402,693
Charitable activities	5				
Church work		64,480	-	64,480	176,555
Investment income	4	1	-	1	1
Other income	6	22,633	-	22,633	-
Total		455,066	13,214	468,280	579,249
EXPENDITURE ON					
Charitable activities	7				
Church work		358,580	9,177	367,757	472,935
NET INCOME		96,486	4,037	100,523	106,314
RECONCILIATION OF FUNDS					
Total funds brought forward		36,080	12,853	48,933	(57,381)
TOTAL FUNDS CARRIED FORWARD		132,566	16,890	149,456	48,933

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	13	-	-	-	1,645
CURRENT ASSETS					
Stocks	14	1,081	-	1,081	775
Debtors	15	6,928	-	6,928	3,500
Cash at bank and in hand	16	136,419	19,399	155,818	66,022
		144,428	19,399	163,827	70,297
CREDITORS					
Amounts falling due within one year	17	(11,862)	(2,509)	(14,371)	(23,009)
NET CURRENT ASSETS		132,566	16,890	149,456	47,288
TOTAL ASSETS LESS CURRENT LIABILITIES		132,566	16,890	149,456	48,933
NET ASSETS		132,566	16,890	149,456	48,933
FUNDS	18				
Unrestricted funds				132,566	36,080
Restricted funds				16,890	12,853
TOTAL FUNDS				149,456	48,933

The financial statements were approved by the Board of Trustees and authorised for issue on 26th May 2021 and were signed on its behalf by:

Sarah Pix

S Pix - Trustee

K Scarfe

~~C Jones~~ - Trustee
K SCARFE

R Broadley - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. STATUTORY INFORMATION

St Mary's is the local 'Church of England' church in Ferndown, Dorset, led and managed by the Parochial Church Council (PCC), the unincorporated registered UK charity, which in turn is chaired by the incumbent of the church, Rev Sarah Pix. The PCC is the legal entity that is responsible for the leadership of the church. It works within the Anglican framework provided by Salisbury Diocese.
Principal address: St Mary's Church Hall, Church Road, Ferndown, Dorset BH22 9EU.
The accounts are presented in pound sterling (£) and rounded to the nearest £1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2019), Financial Reporting Standard 102 'Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011and the Church Accounting Regulations 2006. The financial statements have been prepared under the historical cost convention.

Income
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

VAT is charged on Cafe sales and food provided for venue hire.

Donated services and facilities
Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Donated fixed assets are recorded at fair value. The time of volunteers is not recognised.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

continued...

2. ACCOUNTING POLICIES - continued

Expenditure
Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. VAT is claimable on vatable Cafe related expenditures.

Allocation of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, repairs and maintenance costs, finance etc which supports the charity's activities. All support costs are deemed to relate to the charitable activity of the charity, any costs related to other income methods are deemed to be immaterial.

Governance costs are those support costs incurred to meet the statutory and constitutional requirements of the charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Consecrated land and buildings and movable church furnishings
Consecrated and beneficed property is excluded from the accounts by Charities Act 2011 Section 10(2)(c). No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which requires a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement is written off as expenditure in the SOFA and separately disclosed.

Other Fixtures, Fittings & Office Equipment
Equipment used within the church premises is recorded at cost and depreciated on a straight-line basis over 4 years, apart from the digital organ which is depreciated over 10 years. Individual items of equipment with a purchase price of £5,000 or less are written off when the asset is acquired.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted general funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Designated funds are unrestricted funds ear marked for a particular purpose by the PCC.

Restricted funds are funds received in order to be used for specific purposes.

Specific funds are shown in note 18.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of Church members.

continued...

2. ACCOUNTING POLICIES - continued

Debtors
Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and cash held in instant access current and deposit accounts.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

3. DONATIONS AND LEGACIES

	Unrestricted Funds		Restricted	31.12.20	31.12.19
	General	Designated	Funds		
	£	£	£	£	£
Envelope scheme	9,430	-	-	9,430	16,856
Gift Aid tax recoverable	41,723	-	-	41,723	56,899
General church collections	7,022	-	26	7,048	28,599
Regular giving	162,947	-	8,750	171,697	205,786
Other donations & collections					
The Beacon Project donations	-	-	+-	-	63,962
Alpha donations	-	-	-	-	1,107
Capital/refurbishment donations	-	-	-	-	4,518
Christmas services collections	-	-	395	395	1,908
Harvest collection	-	-	907	907	1,494
Thursday service collection	-	-	-	-	-
Other donations	119,368	-	3,136	122,504	18,711
	340,490	-	13,214	353,704	399,840
Grants	10,200	-	-	10,200	-
Legacies	17,262	-	-	17,262	2,853
	367,952	-	13,214	381,166	402,693

Fund details relating to restricted donations are shown in note 18.
There were no donated goods or services during the year.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

4. INVESTMENT INCOME

	Unrestricted Funds General	Unrestricted Funds Designated	Restricted Funds	31.12.20	31.12.19
	£	£	£	£	£
Bank interest	1	-	-	1	1
	1	-	-	1	1

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds General	Unrestricted Funds Designated	Restricted Funds	31.12.20	31.12.19
	£	£	£	£	£
Cafe					
Cafe sales	38,852	-	-	38,852	118,672
Cafe room services sales	1,472	-	-	1,472	5,866
	40,324	-	-	40,324	124,538
Fees (see note 22)	1,700	-	-	1,700	6,724
Bookstall sales	765	-	-	765	742
Room hire	10,753	-	-	10,753	30,846
Soul survivor	-	-	-	-	5,194
Tearfund	-	-	-	-	361
Open Doors	972	-	-	972	2,551
Men's Group	-	215	-	215	1,584
Lighthouse Club	211	-	-	211	
Other event income	9,540	-	-	9,540	4,015
	64,265	215	-	64,480	176,555

There were no donated goods or services in the year.

Unpaid volunteers contribute a large amount in terms of time to the work of the PCC, including working in the office, cafe, church services, childrens work and visiting. The value of this time is considered too hard to quantify and not included as income in the charity accounts.

6. OTHER INCOME

	Unrestricted Funds General	Unrestricted Funds Designated	Restricted Funds	31.12.20	31.12.19
	£	£	£	£	£
Covid-19 Job Retention scheme grants	22,633	-	-	22,633	-
	22,633	-	-	22,633	-

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Grant funding of activities (see note 9)	Support costs (see note 10)	Totals
	£	£	£	£
Church work	277,087	31,391	59,279	367,757

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

Church work	Unrestricted Funds General	Designated	Restricted Funds	31.12.20	31.12.19
	£	£	£	£	£
Ministry					
Diocesan share	111,713	-	-	111,713	161,425
Rector's expenses	1,100	-	-	1,100	986
Associate minister expenses	701	-	-	701	633
Worship Pastor's salary, pension & expenses	31,967	-	-	31,967	31,340
	145,481	-	-	145,481	194,384
Children & Youth work					
Childrens' expenses	126	-	-	126	453
Childrens' workers salaries, pensions & expenses	17,814	-	-	17,814	23,546
Youth/Pathfinder expenses	143	-	-	143	19
Outreach	1,511	-	-	1,511	2,163
Training	648	-	-	648	1,896
	20,242	-	-	20,242	28,077
Church & grounds					
Church cleaner salary	3,593	-	-	3,593	3,488
Church running expenses & upkeep	10,044	-	-	10,044	12,222
Refurbishment	-	970	-	970	6,948
Quinquennial repairs	-	-	-	-	-
Church grounds upkeep	914	-	-	914	2,258
Beacon complex running costs	9,678	655	3,248	13,581	15,935
Beacon complex cleaner salaries	11,328	-	-	11,328	14,840
Sound & vision costs	862	-	-	862	281
Worship/Sound desk costs	1,389	-	-	1,389	1,186
	37,808	1,625	3,248	42,681	57,158
Cafe					
Cafe cost of sales	17,574	-	-	17,574	43,800
Cafe salaries & pensions	26,732	-	-	26,732	28,640
Cafe & kitchen maintenance	5,018	-	-	5,018	2,969
Card machine & internet costs	1,189	-	-	1,189	1,846
	50,513	-	-	50,513	77,255
Other					
Bookstall expenses	541	-	-	541	852
Catering expenses	700	-	-	700	4,180
Men's Group	-	152	-	152	749
Marriage preparation	419	-	-	419	331
Advertising	389	-	-	389	435
Open doors	138	-	-	138	557
Alpha expenditure	-	-	-	-	558
Tear Fund	-	-	-	-	361
Soul survivor	-	-	-	-	5,904
Pastoral	338	-	-	338	49
Lighthouse Club	187	-	-	187	-
Other events expenses	10,391	-	-	10,391	4,592
Sundry	3,270	-	-	3,270	4,470
	16,373	152	-	16,525	23,038

continued...

8. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

Loan interest	-	-	-		1,604
Depreciation	1,645	-	-	1,645	1,650
	272,062	1,777	3,248	277,087	383,166

9. GRANTS PAYABLE

	Unrestricted Funds		Restricted	31.12.20	31.12.19
	General	Designated	Funds		
Grants to institutions	£	£	£	£	£
Missionary committee - tithe	-	21,690	-	21,690	26,325
Missionary donations	-	3,721	-	3,721	1,593
Charities and Church societies	56	-	5,924	5,980	3,737
	56	25,411	5,924	31,391	31,655

Missionary committee grants of £25,411 (2019:£27,918) comprise the "tithe" of 10% of unrestricted general giving including distributions to the Bible Society, European Christian Mission, Christian Pastoral Aid Society, Mission Direct, and Gina Forbes (in respect of her work with the Roma community in Romania), in equal measure on a monthly basis and the balance was granted to various smaller causes by the Mission Team. Other grants of £5,980 (2019:£3,737) were from specific appeals, donations & collections and were sent to the relevant Relief and Development Agencies and Charitable Causes. Grants are paid to relief agencies and societies both locally and overseas in furtherance of the PCC's objects. Support costs associated with grant making activities are deemed too small to quantify.

10. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Church work	56,679	2,600	59,279

	Unrestricted Funds		Restricted	31.12.20	31.12.19
	General	Designated	Funds		
	£	£	£	£	£
Management					
Office salaries & pensions	50,243	-	-	50,243	49,694
General office expenses	6,431	-	5	6,436	6,020
	56,674		-	56,679	55,714
Governance					
Examiner fee	2,600	-	-	2,600	2,400
	59,274	-	5	59,279	58,114

All support costs are deemed to relate to the charitable activity of the charity, any costs related to other income methods are deemed to be immaterial.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

11. TRUSTEES' REMUNERATION AND BENEFITS

A Scouse, trustee, was paid £6,272 (2019: £6,211) gross salary for her role as childrens worker.
M Orman, trustee, was paid £29,377 (2019: £28,801) gross salary and £926 (2019: £907) employer pension for his role as Pastor.

Trustees' expenses

Expenses of £2,703 were refunded to 4 trustees (2019: £933 to 4 trustees) in the year, for travel, stationery, books, repairs, equipment and other general expenses incurred on church related activities in the year.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	324,313	78,380	402,693
Charitable activities			
Church work	171,000	5,555	176,555
Investment income	1	-	1
Total	495,314	83,935	579,249
EXPENDITURE ON			
Charitable activities			
Church work	462,933	10,002	472,935
NET INCOME	32,381	73,933	106,314
Transfers between funds	70,851	(70,851)	-
Net movement in funds	103,232	3,082	106,314
RECONCILIATION OF FUNDS			
Total funds brought forward	(67,152)	9,771	(57,381)
TOTAL FUNDS CARRIED FORWARD	36,080	12,853	48,933

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

13. TANGIBLE FIXED ASSETS

	Fixtures & equipment £
COST	
At 1 January 2020 and 31 December 2020	37,186
DEPRECIATION	
At 1 January 2020	35,541
Charge for year	1,645
At 31 December 2020	37,186
NET BOOK VALUE	
At 31 December 2020	-
At 31 December 2019	1,645

14. STOCKS

	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	31.12.20 £	31.12.19 £
Cafe stock held	1,081	-	-	1,081	775

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	31.12.20 £	31.12.19 £
Debtors	3,761	-	-	3,761	2,360
Prepayments & accrued income	3,167	-	-	3,167	1,140
	6,928	-	-	6,928	3,500

16. CASH AT BANK AND IN HAND

	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	31.12.20 £	31.12.19 £
Cash at bank	89,331	46,788	19,399	155,218	65,722
Cash in hand	300	-	-	300	300
	89,631	46,788	19,399	155,818	66,022

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds General	Unrestricted Funds Designated	Restricted Funds	31.12.20	31.12.19
	£	£	£	£	£
Creditors	944	-	-	944	3,345
Accruals & deferred income	3,500	-	-	3,500	3,500
VAT	5,032	-	-	5,032	7,164
Taxation and social security	1,939	-	-	1,939	2,441
Pension	447	-	-	447	534
Fees due to Diocese	-	-	2,509	2,509	6,025
	11,862	-	2,509	14,371	23,009

18. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	Transfers between funds	At 31.12.20
	£	£	£	£
Unrestricted funds				
General fund	16,175	123,460	(53,857)	85,778
Total designated funds	19,905	(26,974)	53,857	46,788
	36,080	96,486	-	132,566
Restricted funds				
Total restricted funds	12,853	4,037	-	16,890
TOTAL FUNDS	48,933	100,523	-	149,456

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	454,852	(331,392)	123,460
Total designated funds	214	(27,188)	(26,974)
	455,066	(358,580)	96,486
Restricted funds			
Total restricted funds	13,214	(9,177)	4,037
TOTAL FUNDS	468,280	(367,757)	100,523

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	(89,606)	(14,648)	120,429	16,175
Total designated funds	22,454	47,029	(49,578)	19,905
	(67,152)	32,381	70,851	36,080
Restricted funds				
Total restricted funds	9,771	73,933	(70,851)	12,853
TOTAL FUNDS	(57,381)	106,314	-	48,933

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	364,168	(378,816)	(14,648)
Total designated funds	131,146	(84,117)	47,029
	495,314	(462,933)	32,381
Restricted funds			
Total restricted funds	83,935	(10,002)	73,933
TOTAL FUNDS	579,249	(472,935)	106,314

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	(89,606)	108,812	66,572	85,778
Total designated funds	22,454	20,055	4,279	46,788
	(67,152)	128,867	70,851	132,566
Restricted funds				
Total restricted funds	9,771	77,970	(70,851)	16,890
TOTAL FUNDS	(57,381)	206,837	-	149,456

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	819,020	(710,208)	108,812
Total designated funds	131,360	(111,305)	20,055
	950,380	(821,513)	128,867
Restricted funds			
Total restricted funds	97,149	(19,179)	77,970
TOTAL FUNDS	1,047,529	(840,692)	206,837

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

18. MOVEMENT IN FUNDS - continued

Funds breakdown

	At 01.01.20 £	Incoming resources £	Resources expended £	Transfers £	At 31.12.20 £
Unrestricted funds					
General fund	16,175	454,851	331,391	(53,857)	85,778
Designated funds:					
Missionary fund	3,566	-	25,411	22,615	770
Cafe sales fund	10,019	-	-	(10,019)	-
AV fund	-	-	-	35,000	35,000
Quinquennial fund	2,000	-	-	-	2,000
Building fund	-	-			-
Capital/refurbishment fund	3,485		1,626	6,261	8,120
Mens Group fund	835	215	152	-	898
	19,905	215	27,189	53,857	46,788
	36,080	455,066	358,580	-	132,566
Restricted funds					
The Beacon Project (see below)	10,706	8,750	3,253	-	16,203
Young people fund	-	-	-	-	-
Agency fee income	-	-	-	-	-
Choir fund	204	-	-	-	204
Tearfund	-			-	-
Soul Survivor	-			-	-
Sudan fund	-	-	-	-	-
Christmas services fund	1,943	395	1,891	-	447
Harvest fund	-	907	897	-	10
Missionary fund	-	3,136	3,136	-	-
Other collection fund	-	26	-	-	26
	12,853	13,214	9,177	-	16,890
	48,933	468,280	367,757	-	149,456

Restricted Funds

Beacon Project Fund - the extension of the hall and linking to the church, ' The Beacon Project' opened in December 2015. The funds continues to provide financing for further costs when they occur. Beacon Fund building costs are to be expensed and not capitalised in accordance with the accounting policy on Consecrated Land and Buildings (note 2).

Christmas Service Fund - Money collected at various Christmas services to go to a nominated charity or agency.

Designated Funds

Missionary Fund - Money set aside by the PCC, at present 10% of unrestricted voluntary giving, for distribution to ag encies or charities at home and abroad and other smaller requests.

Quinquennial Fund - Money set aside by the PCC to enable repairs to the church that have been reported by the diocesan surveyor on their 5 yearly inspection.

Funds by asset

Funds breakdown by assets and liabilities are shown on the balance sheet and related notes.

continued...

19. OTHER FINANCIAL COMMITMENTS

There were no capital or funding commitments at the balance sheet date.

Lease commitments for a photocopier total £268 per quarter for 5 years from January 2020.

20. RELATED PARTY DISCLOSURES

Diocese of Salisbury
A Diocesan quota of £111,713 (2019: £161,425) was paid by the charity in the year, the April to July 2020 payments were not made in the year due to Covid-19.. There were no outstanding amounts at the year end.

Donations from Trustees who served during the year totalled £16,940 (2019: £18,065)

21. ULTIMATE CONTROLLING PARTY

The Church Council is controlled by its Trustees.

22. RESOURCES HELD ON BEHALF OF A THIRD PARTY

The PCC collects fees for the provision of marriage and funeral services on behalf of the Diocese, of which the PCC is entitled to a share. The PCCs' share only is shown in the SOFA (note 5). Total fees received for the year on behalf of the Diocese was £4,301 (2019: £10,416). At the balance sheet date £2,509 (2019: £6,025) remains held by the PCC and is shown under restricted funds on the balance sheet (note 15).

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Donations	381,166	402,692
	381,166	402,693
Investment income		
Deposit account interest	1	1
Charitable activities		
Church work	64,480	176,555
Other income		
Covid-19 Job Retention Scheme grants	22,633	-
Total incoming resources	468,280	579,249
EXPENDITURE		
Charitable activities		
Cafe cost of sales	17,574	43,800
Cafe manager salary & pension	26,732	28,640
Cafe & kitchen maintenance	5,018	2,969
Card machine & internet costs	1,189	1,846
Ministry - Diocesan share	111,713	161,425
Ministry - Rector's expenses	1,100	986
Ministry - Associate Minister expenses	701	633
Childrens' expenses	126	453
Childrens' workers salaries & expenses	17,814	23,546
Youth/Pathfinders expenses	143	19
Outreach	1,511	2,163
Training	648	1,896
Church cleaner salary	3,593	3,488
Church running expenses & upkeep	10,044	12,222
Refurbishment	970	6,948
Church grounds upkeep	914	2,258
Church hall cleaner salary	11,328	14,840
Beacon complex running costs	13,581	15,935
Sound & vision	862	281
Worship/Sound desk	1,389	1,186
Bookstall expenditure	541	852
Catering expenses	700	4,180
Open doors	138	557
Pastoral	338	49
Ministry - Worship Pastor salary	31,967	31,340
Advertising	389	435
Carried forward	261,023	362,947

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	31.12.20	31.12.19
	£	£
Charitable activities		
Brought forward	261,023	362,947
Alpha expenditure	-	558
Tear Fund expenditure	-	361
Marriage preparation	419	331
Soul survivor expense	-	5,904
Men's group	152	749
Other events expenses	10,391	4,592
Lighthouse club	187	-
Sundry	3,270	4,470
Depreciation of fixtures & equipment	1,645	1,650
Loan interest	-	1,604
Grants to institutions	31,391	31,655
	308,478	414,821
Support costs		
Management		
Office salaries	50,243	49,694
General office expenses	6,436	6,020
	56,679	55,714
Governance costs		
Examiner fee	2,600	2,400
Total resources expended	367,757	472,935
Net income	100,523	106,314