

WEST PARLEY PAROCHIAL CHURCH COUNCIL

Trustees Report incorporating the Financial Accounts of the Parochial Church Council For the Year Ended 31 December 2021

Incumbent:
Rev'd E. C. Booth
The Rectory
250 New Road
West Parley
Ferndown

Independent Examiner:
Mrs Madeline Moyse
39 Grange Road
Christchurch
Dorset, BH23 4JD

WEST PARLEY PAROCHIAL CHURCH COUNCIL

ALL SAINTS' AND ST MARK'S CHURCHES

Trustees' Report for year ended 31st December 2021

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WEST PARLEY PAROCHIAL CHURCH COUNCIL

Trustees' Report for year ended 31st December 2021

The Parochial Church Council ("PCC") is pleased to present its report and financial statements for the year ended 31st December 2021.

Reference and Administration Information

Charity Name	The Parochial Church Council of the Ecclesiastical Parish of All Saints & St Marks West Parley
Charity Registration Number	11385100
Principal Office and Registered address	St Mark's Church 250 New Road West Parley Ferndown Dorset BH22 8EW

Bankers

CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling ME19 4LQ	Lloyds Bank Treasurers Account PO Box 1000 Andover BX1 1LT
The CBE Church of England Deposit Fund Senator House 85 Queen Victoria Street London EC4V 4ET	

Independent Examiner

Mrs Madeline Moyse
39 Grange Road
Christchurch
Dorset
BH23 4JD

WEST PARLEY PAROCHIAL CHURCH COUNCIL

Trustees' Report for year ended 31st December 2021 (continued)

Structure, Governance and Management

Governing Document

West Parley Parochial Church Council is governed by approved documents issued by the Church of England; the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The church is registered with the Charity Commission (number 1138510, registration date 21 October 2010).

Trustees of the Charity and Appointment of PCC

The Trustees of the Charity are identical to the members of the Parochial Church Council (PCC). The PCC is elected from those members of the congregation on the electoral roll at the time of the Annual Parochial Church Meeting. In addition, members of the congregation on the electoral roll of the parish and serving on the Deanery, Diocesan or General Synods together with the clergy licensed to the parish are members of the PCC. There are presently 21 positions on the PCC.

PCC Induction and Training

Upon joining the PCC, any new member receives a copy of the Church of England booklet "Trusteeship – An Introduction for PCC Members", minutes of the most recent PCC meeting and training is provided where necessary.

Organisational Structure

The PCC normally meets 6 times per annum with the agenda circulated to PCC members in advance of each meeting and with any supporting documents for the agenda items. A Standing Committee is appointed and is responsible for executing PCC business between meetings. Members of the Standing Committee include the Rector, the Churchwardens, Treasurer, PCC Secretary.

The Churchwardens are members of PCC and inter alia form a direct link between the Bishop and the parish. They see that the PCC carries out its responsibilities for the care, maintenance and insurance of the churches, its contents and grounds. They also arrange to inspect the fabric of the churches' premises at appropriate intervals and report to the annual parochial church meeting.

Risk Assessment

All adults working with children have been cleared with the CRB. We now have a list of authorized First Aiders who are regular church members. In 2013, Ecclesiastical Insurance Company Limited undertook a full review of the major risks to which All Saints and St Marks are exposed and this was updated in a review in 2018. The Standing Committee continues to manage its systems that are in place to mitigate those risks.

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

Annual test and inspection of gas-powered heating installations at St Mark's
Annual maintenance of fire extinguishers
Extensive repairs to oil central heating boiler at All Saints
Illumination of exterior Cross at St Mark's

WEST PARLEY PAROCHIAL CHURCH COUNCIL

Trustees' Report for year ended 31st December 2021 (continued)

Financial Controls

The Standing Committee has the authority to authorise expenditure on non-budgeted items up to £750. Any expenditure above this figure has to receive PCC approval.

All invoices are authorized and signed off by two members of the PCC. The CAF Bank Ltd, Lloyds Bank and the CBF have authority to accept instructions and cheques having two signatures.

Bank statements are sent direct to the Treasurer on a monthly basis.

An annual budget is agreed by the PCC and is monitored throughout the year. Management accounts are produced for consideration at the Standing Committee meetings and subsequently for the full PCC meetings.

Regular backups of Data Developments Finance Co-ordinator and the Excel weekly analysis are stored in a fire-proof safe for safekeeping. These are the primary computer programs used for accounting purposes.

Objectives and Activities

The purpose of the charity is promoting in the ecclesiastical parish the whole mission of the church and the aims of the charity in meeting its objects are the provision of regular public worship open to all.

Financial Review

The Trustees aim to retain sufficient cash funds within the church's bank accounts to provide adequate working capital to sustain day-to-day operations and to ensure that it can afford to meet repair and renewal costs as they arise. These form the general reserves of the church.

The principal ongoing funding comes from church members and there has been an increase in standing orders and Parish Giving Scheme during the year with a reduction in the members using the FWO envelope system. Overall, income has been detrimentally affected by the closure of the halls for a period during the past year due to Covid19. The main financial points for the year are set out below:

Income and Expenditure

- General giving showed an increase of £3,493 during 2021 compared to 2020. Planned giving, including all tax reclaimed, totalled £44,084.
- Plate collections were £2,983.
- Hall lettings contributed £10,873 to church funds, an increase of £6,253 compared to 2020.
- Fundraising, donations and a legacy amounted to £3,816.
- Charitable payments from special collections and missionary boxes amounted to £659.
- Major repairs were carried out to the central heating boiler at All Saints' at a cost of £1,289.

Total Incoming Resources amounted to £68,503 with Resources Used of £78,437, a deficit for the year of £9,934.

WEST PARLEY PAROCHIAL CHURCH COUNCIL

Trustees' Report for year ended 31st December 2021 (continued)

Responsibilities of the members of the PCC

The members of the PCC are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law.

The law applicable to charities in England and Wales requires the members of the PCC to prepare financial statements for each financial year which give a true and fair view of affairs of the charity and of the incoming resources and application of the charity for that period. In preparing the financial statements the members of the PCC are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis.

The members of the PCC are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounting and Reports) Regulations 2008 and the provisions of the governing document. They are also responsible for safeguarding the assets of the charity and hence for taking steps for the prevention and detection of fraud and other irregularities.

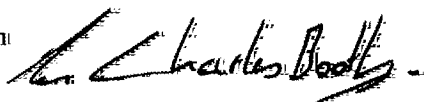
Parochial Church Council (PCC)

Members of the PCC who are also trustees for the purposes of the Charity Law and who served during the year and up to the date of the report are set out below:

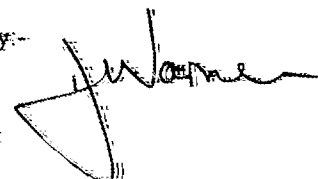
Rev'd Charles Booth	Chair, Clergy	
Rev'd Sheila Thomas	Clergy	
Mrs. Jenny Lewis	Warden	
Derek Lewis	Warden	
Mrs. Jean Jarvis	Assistant Church Warden	
Mrs. Heather Dancy-Phillips	Secretary	
Derek Warner	Treasurer	
Paul Farwell	Deanery Synod	
Christopher Webb	Deanery Synod	
John Pike	Deanery Synod	
Garnet Lambert		
Guy Jarvis		
Mrs. Sue Rutledge		To September 2021
Graham Thomas		
Mrs. Lesley Wilson		
Mrs. Sally Elliot		
Mrs. Paula Stribling		
Mrs. Jean Newman		
James Webb		
Mrs. Elizabeth Booth		
Mrs. Corinne Lewis		From April 2021

Approved by the PCC on 17th March 2022 and signed on its behalf by:-

Reverend E. C. Booth
PCC Chair



Mr D Warner
PCC Treasurer



WEST PARLEY PAROCHIAL CHURCH COUNCIL

Independent Examiner's Report to the PCC of All Saints and St Mark's Churches, West Parley.

I report on the accounts for the year ended 31st December 2021 which are set out on pages 7 to 13.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of the Independent Examiner's Statement

My examination was carried out in accordance with the General directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts; and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with the examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mrs Madeleine Moyse
39 Grange Road
Christchurch.
Dorset
BH23 4JD

WEST PARLEY PAROCHIAL CHURCH COUNCIL

ALL SAINTS AND ST MARKS CHURCHES

Statement of Financial Activities

For the year ended 31 December 2021

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS	
		2021 £	2020 £			2021 £	2020 £
Incoming Resources							
Incoming resources from generated income							
Voluntary Income	2a	48773	0	1200		49973	49747
Activities for generating funds	2b	10893	0	912		11785	6328
Investment income	2c	3368	0	11		3373	3842
Incoming resources from charitable activities							
Incoming resources from charitable activities	2d	3374	0			3374	4267
Other incoming resources							
Other incoming resources	2e	0	0	0		0	0
Total Incoming Resources		66382	0	2123		68505	64184
Resources Used							
Costs of generating funds							
Fundraising trading; cost of goods sold or other costs	3a	0	0	0		0	75
Charitable activities							
Church activities	3b	77148	0	1289		78437	112095
Total Resources Used		77148	0	1289		78437	112170
Net Income/(Outgoing) Resources before transfer		-10766	0	834		-9932	-47986
Transfers							
Gross Transfers between funds - in	7	100	0	0		100	51100
- out	7	0	0	-100		-100	-51100
Net Income/(Outgoing) Resources before other gains/losses		-10666	0	734		-9932	-47986
Gains/(Losses) on Investments							
- unrealised	4 (a)	16153				16153	7265
Net Movements in Funds		5487	0	734		6221	-40721
Balances brought forward at 1st January 2021/(2020):		116611	92150	34037		242818	285338
Balance carried forward							
As at 31st December 2021/(2020):		122098	92150	34791		249039	242818

WEST PARLEY PAROCHIAL CHURCH COUNCIL

ALL SAINTS AND ST MARKS CHURCHES

Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed Assets			
Investment assets..	4(a)	<u>1129,072</u>	<u>1112,918</u>
		<u>1129,072</u>	<u>1112,918</u>
Current Assets	5		
Receivables & Prepayments		4,401	5,495
Short term deposits		1108,408	1108,397
Cash at bank and in hand		<u>7,278</u>	<u>22,782</u>
		<u>1120,087</u>	<u>1136,674</u>
Liabilities	5		
Creditors		<u>1120</u>	<u>6,774</u>
Net Current Assets		<u>1119,967</u>	<u>1129,900</u>
Total Net Assets		<u><u>249,039</u></u>	<u><u>242,818</u></u>
Parish Funds	5		
Unrestricted		122,098	116,611
Designated		92,150	92,150
Restricted		34,791	34,057
Endowment		<u>249,039</u>	<u>242,818</u>

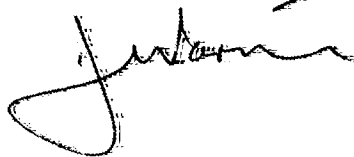
Approved by the Parochial Church Council on 17th March 2022 and signed on its behalf by:

Rev'd E. C. Booth



Chairman

Mr D Warner



Treasurer

The notes on pages 10 to 13 form part of these accounts

WEST PARLEY PAROCHIAL CHURCH COUNCIL

ALL SAINTS AND ST MARKS CHURCHES

Notes to the Financial Statements For the year ended 31 December 2021

1. Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements 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.

Funds

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Incoming resources

Planned giving, collections and donations are recognized when received. Tax refunds are recognized in the financial year when the income is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable; interest is accrued. Rental income from the letting of church premises is recognized when the rental is due. All other income is recognized when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognized when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently, no individual item has cost more than £2,000 so all such expenditure has been written off when incurred.

Investments are valued at market value at 31 December.

WEST PARLEY PAROCHIAL CHURCH COUNCIL

ALL SAINTS AND ST MARKS CHURCHES

Notes to the Financial Statements

For the year ended 31 December 2021

2 Incoming Resources

	Unrestricted Funds £	Designated Funds £	Restricted & Endowment Funds £	TOTAL FUNDS	
				2021 £	2020 £
2(a) Voluntary income:					
Standing Orders - Gift Aided	26,197		50	26,247	22,342
Parish Giving Scheme - Gift Aided	940			940	
FWO - Gift Aided	5,795			5,795	7,745
S/O & Parish Giving Scheme - Non Gift Aided	1,300			1,300	1,180
FWO - Non-Gift Aided	-			-	-
Tax recoverable on Gift Aid + GADS	9,772		30	9,802	9,324
Plate Collection	2,604			2,604	3,629
Collections - Baptism/Weddings	379			379	187
Giving through church boxes	121			121	118
One-off gifts - Gift Aided	628		120	748	3,796
One-off gifts - NON Gift Aided	559			559	700
Recurring Grants	2			2	2
Donations/appeals	130			130	477
Donations - Refreshments	120			120	143
Donations - Babies & Toddlers	226			226	105
Legacies	-		1,000	1,000	-
	<u>48,773</u>	<u>-</u>	<u>1,200</u>	<u>49,973</u>	<u>49,747</u>
2(b) Activities for generating funds					
Fund raising				-	602
Fund raising Friends of All Saints			912	912	952
Sundry book sales				-	211
Parish magazine sales					183
Church hall lettings	10,873			10,873	4,620
	<u>10,873</u>	<u>-</u>	<u>912</u>	<u>11,785</u>	<u>6,328</u>
2(c) Investment income					
Dividends	3,276			3,276	3,163
Bank interest	86		111	97	629
	<u>3,362</u>	<u>-</u>	<u>111</u>	<u>3,373</u>	<u>3,842</u>
2(d) Incoming resources from charitable activities					
Fees for weddings & funerals	3,374			3,374	4,267
	<u>3,374</u>	<u>-</u>	<u>-</u>	<u>3,374</u>	<u>4,267</u>
2(e) Other incoming resources					
Insurance claims					
Total Incoming Resources	<u>66,382</u>	<u>-</u>	<u>2,123</u>	<u>68,505</u>	<u>64,184</u>

WEST PARLEY PAROCHIAL CHURCH COUNCIL

ALL SAINTS AND ST MARKS CHURCHES

Notes to the Financial Statements (continued)

For the year ended 31 December 2021

3 Resources Used

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS	
				2021 £	2020 £
3(a) Fundraising trading cost of goods sold or other costs					
Cost of fetes & other events				-	75
Cost of fund raising Friends of All Saints				-	-
				-	75
3(b) Church activities					
Giving to missionary societies				-	250
Giving - relief & development agencies				-	-
Home mission				-	250
Secular charities				-	2,000
Ministry: Parish share	62,351			62,351	61,411
Rector's working expenses	306			306	423
Heat, light & water	2,820			2,820	2,543
Hall - Cleaning costs	728			728	630
Insurance	3,007			3,007	2,990
Organ maintenance	451			451	224
Organist	1,540			1,540	1,081
General Routine maintenance	498			498	560
General Repairs & renewals	1117			1117	607
Major repairs Structure Church & car park				-	-
Major repairs/installations/decorating	998		1,289	2,288	3,206
Int. & ext. decorations to church				-	-
Hall Major repairs Structure	912			912	31,679
Equipment cost	215			215	144
Upkeep of services	539			539	710
Other PCC Property Upkeep	55			55	50
Upkeep of churchyard & St Mark's car park	1,200			1,200	1,200
Pear Tree Fellowship funding				-	225
Sunday link	220			220	220
Telephone Rectory - Church use	478			478	569
Subscription	132			132	-
Administration	215			215	248
Bank Charges	96			96	60
Printing / postage / stationery	63			63	537
Flowers	205			205	245
Sundries				-	35
	77,148	-	1,289	78,437	112,096
Total Resources Used	77,148	-	1,289	78,437	112,170

WEST PARLEY PAROCHIAL CHURCH COUNCIL

ALL SAINTS AND ST MARKS CHURCHES

Notes to the Financial Statements (continued)

For the year ended 31 December 2021

4 Fixed assets for use by the PCC

4(a) Investments

	Total	
	2021	2020
5511.62 CBE Church of England Investment Fund Income Shares	129,072	112,918
	<u>129,072</u>	<u>112,918</u>
Market value as at 1 January 2021	112,918	
Revaluation gain at 31 December 2021	16,153	
Market value as at 31 December 2021	<u>129,072</u>	

5 Analysis of net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted & Endowment Funds £	Total	
	2021 £	2020 £		2021 £	2020 £
Fixed Assets:	129,072			129,072	112,918
Current Assets:					
C&F Bank Cash account	3,515		9,018	5,503	19,886
Lloyds Bank Treasurers account	1,494		202	1,696	2,836
Petty cash float	79			79	60
CBE No. 1	9,227.74	92,150	4,386	87,308	87,308
CBE All Saints Restoration Fund			21,100	21,100	21,089
Receivables & Prepayments:				-	
Ecclesiastical Insurance prepaid	1,294			1,294	1,274
Hall rent due 31/12/21	315			315	230
Ecclesiastical fees to 31/12/21	510			510	1,757
Tax repayment due 31/12/21	2,197		85	2,282	2,234
	<u>6,854</u>	<u>92,150</u>	<u>34,791</u>	<u>120,087</u>	<u>136,674</u>
Current Liabilities - Creditors					
Orizon Group - Hall ramp balance					6,625
Rev'd Booth - Car mileage					149
Rev'd Booth - Telephone reimbursement	120			120	
	<u>120</u>			<u>120</u>	<u>6,774</u>
Fund balance:	<u>122,098</u>	<u>92,150</u>	<u>34,791</u>	<u>249,039</u>	<u>242,818</u>

WEST PARLEY PAROCHIAL CHURCH COUNCIL

ALL SAINTS AND ST MARKS CHURCHES

Notes to the Financial Statements (continued)

For the year ended 31 December 2021

6 Reimbursed PCC member expenses

D. Lewis - Chairs for Small Hall	200.00
D. Warner - Laser printer ink	53.60
G. Lambert - Various expenditure re: Small Hall	75.40
G. Lambert - Gravel Boards	134.00

7 Fund Details:

7a) Unrestricted Funds

	Brought forward 1/1/21	Incoming Resources	Outgoing Resources	Transfers IN	Transfers OUT	Gains & Losses
General Fund	116,641	66,382	77,148	100		161.53

7b) Designated Funds

	Brought forward 1/1/21	Donations & Events	Payments	Transfers IN	Transfers OUT	Carried forward 31/12/21
Dean's General Charitable Fund	2,150					2,150
St Marks Contingency Fund	90,000					90,000
	<u>92,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,150</u>

7(c) Restricted Funds

	Brought forward 1/1/21	Donations & Events	Payments	Transfers IN	Transfers OUT	Carried forward 31/12/21
Rector's Discretionary Fund	200					200
Morton Family Grave Fund	940				100	840
All Saints Restoration	27,795	1,161	1,289			27,667
Friends of All Saints	5,152	962				6,114
	<u>34,087</u>	<u>2,123</u>	<u>1,289</u>	<u>-</u>	<u>100</u>	<u>34,791</u>

8 Special Collections, Gifts and Missionary Boxes included as a note only to the accounts

Special Collections

Christian Aid	282
Bishop Nicholas	88

Missionary Boxes

Children's Society	58
Leprosy Mission	90
CMS	141
Total	<u>659</u>

WEST PARLEY PAROCHIAL CHURCH COUNCIL ALL SAINTS AND ST MARKS CHURCHES

Legacy & Substantial Gift Memorandum Sheet

Unrestricted:
Funds:

Restricted
Funds:

Legacies & Gifts (Designated Purposes included in the general fund)

£

£

W & D Dearle Charitable General

01/01/2021 Balance b/f from 2020 accounts

2,150

31/12/2021 Balance available

2,150

Legacies and Gifts (Restricted Purposes)

Morton Family Grave Fund

01/01/2021 Balance b/f from 2020 accounts

910

Transfer to General Fund

-100

31/12/2021 Balance available

810

All Saints Restoration Fund

01/01/2021 Balance b/f from 2020 accounts

27,795

During 2021 Donations

1,161

Expenditure

-11,289

31/12/2021 Balance available

17,667

Friends of All Saints

01/01/2021 Balance b/f from 2019 accounts

5,152

During 2021 Fund raising, Donations & Tax reclaim

962

31/12/2021 Balance available

6,114

Rector's Discretionary Fund

31/12/2021 Balance available

200

Total Restricted Fund

34,791