

The Parish of St Oswald, Warton and St Mary, Borwick



Annual Report and Financial Statements of the Parochial Church Council of the Ecclesiastical Parish of Warton for the year ended 31st December 2020

The Parochial Church Council of St Oswald, Warton and St Mary, Borwick Annual Report for the year ended 31st December 2020

Aim and Purposes

Warton Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend Robin Figg, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the different groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we are mindful of the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Outreach work.

We seek to develop our life together as we affirm individual strengths; value diversity; nurture growth, vocations and leadership; work towards accessibility and respect and sustain our environment.

To facilitate this work it is important that we maintain the fabric of St Oswald's Church, the Church Hall and St Mary's Church, Borwick, which has its own District Church Council (DCC) with delegated powers from the PCC.

Achievements and Performance

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. Our worship is centred on the Eucharist; our usual pattern of services includes a celebration each day of the week, except Friday and Saturday. We offer a range of environments from more formal, traditional and choral services to smaller and more intimate opportunities for prayer and worship.

In 2020 the Covid-19 pandemic caused the suspension of all public worship in mid-March and the closure of all church buildings with the first national lockdown. The Benefice Advisory Group took the lead in reviewing the guidance from the government and the Church of England.

Initially the celebration of the Eucharist was provided by way of a livestreamed service each Sunday at 10.30am, with those sharing at home invited to share in spiritual communion. In May church buildings were allowed to open for individual prayer. Public services resumed in July with a Eucharist at St Oswald's, Warton on Saturdays at 11.00am. This included the celebration of the St Oswald's Patronal Festival when the preacher was the Venerable David Picken, Archdeacon of Lancaster.

In September the public Eucharist at St Oswald's was moved to Sundays at 11.00am, with the livestream service at 9.30am. A midweek Eucharist resumed on Wednesdays at St John's, Yealand.

A second lockdown lasting a month occurred from early November. When public services resumed in early December a second midweek Eucharist resumed on Thursdays at St Mary's, Borwick.

The number of people attending the public services was significantly down due to the Covid-19 restrictions that were in place, including social distancing, wearing of face coverings and no congregational singing. The risk assessment for St Oswald's had determined a maximum of 50 people able to attend; the risk assessment for St Mary's determined a maximum of 24 people able to attend.

Since the beginning of the first lockdown all midweek activities were suspended across the parish. This suspension also meant that no concerts could be held and the Festival of Christmas Trees was cancelled.

The pandemic also impacted greatly on the life events services of baptisms, weddings and funerals. Only one baptism took place during the year in February. One wedding took place in December with only 15 people able to be present. Six funerals took place and three burials of cremated remains.

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules and the legal Scheme which established St Mary's as a District Church with a DCC.

The Warton PCC consists of the incumbent (the Vicar), the Parochial Churchwardens, the Deputy Churchwardens for St Mary's, the Deanery Synod representatives, the Licensed Lay Ministers, 10 members elected by those members of the congregation who are on the St Oswald's part of the electoral roll and 2 members elected by those members of the congregation who are on the St Mary's part of the electoral roll. All those who attend our services are encouraged to register on the electoral roll and stand for election to the PCC and DCC as appropriate.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including how the funds of the PCC are to be spent.

The full PCC met six times during the year. The first meeting in February was in person; all other meetings were conducted using the Zoom online platform.

Given its wide responsibilities the PCC has two committees which deal with aspects of parish life specific to St Oswald's. These are the St Oswald's Mission and Ministry Committee and the St Oswald's Fabric and Finance Committee. The committees are responsible to the PCC and report back to it, with minutes of their decisions being received by the full PCC and discussed as necessary. The committees met in January, but did not meet during the pandemic.

The St Mary's DCC met three times during the year. The first two meetings were in person; the third meeting was conducted using the Zoom online platform.

At the Annual Parochial Church Meeting 2020, held in October, there are 132 names on the church electoral roll; 119 names in the St Oswald's part and 13 names in the St Mary's part.

There is a Benefice Advisory Group (BAG) which consists of the Vicar and two members of each church. The BAG meets to consider diary planning and other matters that affect the whole benefice. The BAG reports back to the PCC with minutes of its meetings for consideration and final decision making by the PCC. During 2020 from April the BAG met fortnightly to consider the Covid-19 guidance provided by the government and the Church of England.

Administrative information

St Oswald's Church (the Parish Church) is situated in Main Street, Warton and St Mary's Church, Borwick (a District Church/Chapel of Ease) is situated between the villages of Borwick and Priest Hutton. The churches are part of the United Benefice of Warton and Borwick with Yealand, in the Deanery of Tunstall, in the Diocese of Blackburn, within the Church of England.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2020) and is registered with the Charity Commission (R.1146393).

PCC members are either ex-officio, elected by the Annual Parochial Church Meeting (the APCM) holding office for three years, or co-opted by the PCC. Members of the Deanery Synod are ex-officio members of the PCC, holding office for three years; they are also elected by the APCM. All appointments and elections are done in accordance with the Church Representation Rules 2020.

PCC members who have served at any time from 1st January 2020 until the date this report was approved are:

<i>Incumbent:</i>	The Revd Robin Figg	Chairperson
<i>Churchwarden:</i>	Mrs Sue Hopwood	(until Annual Meeting 2020)
<i>Deputy Churchwarden for St Mary's</i>	Mrs Sheila Barnes Mrs Joyce Tombs	(until ADCM 2020) (from ADCM 2020)
<i>Licensed Lay Ministers</i>	Mrs Annette MacKenzie Mrs Janet Thompson	Secretary
<i>Deanery Synod Representatives:</i>	Mrs Barbara Rucastle Mr Alan Thompson	(until APCM 2020)
<i>Elected Members:</i>	Mrs Marjorie Ashton Mr Harry Clarke Mrs Pat Dartnell Mr Keith Gaydon Miss Tracey Lawther Mrs Alison Semple Mrs Sandra Senior Mrs Joyce Tombs Mr Charlie Vereker Mrs Carolyn Wolstenholme	St Mary's representative (from ADCM 2020) (until APCM 2020) (from APCM 2020) St Oswald's Treasurer St Mary's representative (until ADCM 2020)

**Approved by the PCC on 12th May 2021
and signed on its behalf by the Reverend Robin Figg (Chairperson)**

Finance Report and Accounts for the Parish of Warton for the year ended 31 December 2020

Joyce Tombs (St Mary's Treasurer)

Overall financial position

As described earlier in the Annual Report, the activities of the churches of St Oswald's, Warton and St Mary's, Borwick, and indeed those of the church hall in Warton, were all adversely affected by restrictions necessitated due to the coronavirus pandemic.

Prolonged periods of closure, limits on numbers allowed to attend public worship and funerals even when permitted, the postponing of weddings and baptisms, the inability to gather for social or fund-raising events, etc., all had a financial, as well as a spiritual and emotional, impact.

The result was an overall reduction in Unrestricted income of £20,290 (from £83,797 in 2019 to £63,507 in 2020). There was a saving in expenditure which, excluding the Parish Share payment to the Diocese, amounted to £10,068 (from £49,994 in 2019 to £39,926 in 2020). For each of the 3 years ended 31 December 2019, the Parish Share Request had been paid in full to the Diocese of Blackburn. However, this had taken a significant toll on the Parish reserves and, with an increased deficit inevitable, the Diocese agreed to reduce the 2020 Share payable to £36,000, being £18,263 less than that paid in 2019.

So, the net effect for the year was an overall deficit of £12,419 on Unrestricted Funds, with a corresponding reduction in bank balances, taking Unrestricted cash held down to just £34,730 at 31 December 2020. This represents almost exactly one third (or 4 months) of a more typical year's annual Unrestricted expenditure.

Movements on Restricted Funds principally represented income and expenditure relating to the reordering project at St Mary's and, to a lesser extent, the St Oswald's churchyard fund. Otherwise, due to uncertainties over income and practical constraints on the construction industry, there was little spent on repairs or planned maintenance, including works recommended in the latest Quinquennial Inspection Reports (QIRs). Overall, Restricted Funds, which include investments of £10,000, fell by £2,587 to £49,541. However, significant expenditure will be required in the short to medium term as and when QIR works are undertaken at both churches and hence there is currently no scope to derestrict any of these monies.

Parish Income

Faced with reduced opportunities to donate via collections at services or by planned giving envelopes, a number of donors from both churches kindly switched to giving by standing order. In addition, most people who historically had given by standing order continued to do so throughout 2020 and beyond. This was, and continues to be, greatly appreciated by the vicar and the PCC.

In addition, a Benefice-wide online donations facility was set up to which giving was encouraged via the services streamed on YouTube and via the Benefice website and Facebook page. In total some £4,303 was received via online giving across the Benefice plus an uplift from Gift Aid of £770 (which will be claimed in 2021). Of this sum £2,766 including Gift Aid was received online in response to the "Call to Pray and Give" appeal as launched by the Bishop of Blackburn in November 2020. This sum was boosted by a further £1,390 by individuals responding to the appeal by cheque or bank transfer together with Gift Aid of a further £250 (for 2021). Of the online sums collected £461 was allocated and paid to St John's, Yealand with the remainder remaining in the Parish of Warton. The PCC is grateful to the St John's PCC for assisting Warton Parish in this way.

The net result was that, remarkably, across the Parish, unrestricted voluntary income fell by just £3,645 below its 2019 level, with that of St Mary's actually increasing by £1,286. The PCC and DCC are extremely grateful to all those who kindly supported the Parish financially in this unusually difficult year.

However, there remains a significant shortfall in income below the expenditure needed to support the mission and ministry of the Parish and to maintain and operate its buildings. Hence a Stewardship Campaign, originally anticipated for 2020 prior to the pandemic, is being planned for later in 2021.

Receipts from events and other activities for generating funds, such as “Coffee Stops”, concerts, hall activities, etc., were severely curtailed due to legal restrictions on gatherings. Such income fell by £11,508 (55%) although this was partially offset by a saving of £7,443 in hall running costs, mainly due to the partial waiving of fees by the contract managers.

Fees received for occasional offices were also reduced by some 60% to just £2,917 due to the restrictions imposed on the holding of such services.

Warton, St Oswald

With the exception of income and expenditure referred to above, receipts and payments were broadly in line with previous years. As in earlier years, the PCC is grateful for a grant of £1,260 received from the Elizabeth and Richard Wilson Charitable Fund towards the cost of maintaining its churchyard.

The PCC welcomed Keith Gaydon as the new St Oswald’s treasurer during the year and is very grateful for his input and experience.

Borwick, St Mary

Invoices and grant claims relating to the latter stages of Project 123 were handled in the early part of the year. During 2020 grants totalling £26,383 were drawn down, including £2,000 from the Elizabeth and Richard Wilson Charitable Fund towards the cost of new tables and chairs for the reordered space. The PCC is very grateful to all the organisations and individuals who contributed to the reordering project, without which it would not have been possible. Project invoices totalling £25,466 were paid in 2020. Unfortunately, there are ongoing problems with the new lobby roof which are currently being dealt with by the architect and main contractor. As a result, the final retention of £2,150 plus VAT in respect of the main contract has yet to be released and paid. Taking into account retentions paid and payable in 2021, the project has remained within budget. The net effect on St Mary’s reserves over the lifetime of the project will be a reduction of just under £4,500 compared with an initially allocated net cost to St Mary’s of £10,000.

Reserves

2021 will be a challenging year financially as utility costs, not least for electricity, have risen and building repairs and maintenance are necessary at both churches; yet activities and the related income are still depressed due to ongoing coronavirus restrictions. Both St Mary’s and St Oswald’s will need to contribute significantly more to the Warton Parish share if the Parish is to be closer to meeting the Diocese of Blackburn’s 2021 Request of almost £60,000. Hence the Stewardship campaign referred to above will focus on both St Mary’s and St Oswald’s.

In this context, the current level of reserves is considered appropriate.

Independent Examiner's Report to the Trustees/Members of the Parochial Church Council of the Ecclesiastical Parish of Warton

I report to the trustees on my examination of the accounts of the above for the year ended 31 December 2020.

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

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

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 Parochial Church Council as required by section 130 of the Act; or
2. the accounts did not accord with the accounting records;

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.

Mr Trevor Williams

Address: 3 Kershaw Drive, Lancaster LA1 3FY

Date: 14th May 2021

The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2020

Receipts and Payments Accounts

		COMBINED		
		Unrestricted	Restricted	Total
		Funds	Funds	2020
	Note	£	£	£
RECEIPTS	1			
Voluntary Receipts				
Planned giving		26,990	-	26,990
Collections at services		2,762	-	2,762
All other giving/voluntary receipts		8,788	1,399	10,187
Gift Aid recovered		10,686	-	10,686
		49,226	1,399	50,625
Activities for Generating Funds		9,257	-	9,257
Investment Income		973	-	973
Church Activities		2,917	-	2,917
Other Receipts		1,134	26,383	27,517
Total Receipts		63,507	27,782	91,289
PAYMENTS				
Church Activities				
Diocesan Parish Share contribution		36,000	-	36,000
Clergy and staffing costs		9,652	-	9,652
Church running expenses		22,061	887	22,948
Hall running costs		5,892	-	5,892
Major church repairs and maintenance		-	4,016	4,016
Mission giving and donations		1,323	-	1,323
Other expenditure		269	-	269
		75,197	4,903	80,100
Cost of generating funds		125	-	125
Governance costs		604	-	604
Other Payments				
Church building and reordering project		-	25,466	25,466
Total Payments		75,926	30,369	106,295
Excess/ (Deficit) of Receipts over Payments		(12,419)	(2,587)	(15,006)
Cash at bank and in hand on 1 January				89,277
Cash at bank and in hand at 31 December				74,271

The Parochial Church Council of the Ecclesiastical Parish of Warton
Combined Statement of Assets and Liabilities as at 31 December 2020

		Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Investments					
St Mary's - Investment accounts					
Sharp Legacy Share Account	at valuation	5,807	-	5,807	5,432
Building Fund Share Account	at valuation	12,056	10,000	22,056	20,632
		<u>17,863</u>	<u>10,000</u>	<u>27,863</u>	<u>26,064</u>
Cash at Bank and in Hand					
St Oswald's					
Main current account		19,593	3,949	23,542	39,028
CBF Church of England Deposit Fund		-	30,000	30,000	30,000
E & R Wilson Churchyard Trust account		-	2,929	2,929	2,225
Church Hall account		4,698	-	4,698	3,629
Sub total St Oswald's		<u>24,291</u>	<u>36,878</u>	<u>61,169</u>	<u>74,882</u>
St Mary's					
Main current account		4,276	2,663	6,939	9,038
Diocesan held Deposit account		3,790		3,790	3,156
Diocesan held Sharp account		2,373		2,373	2,201
Sub total St Mary's		<u>10,439</u>	<u>2,663</u>	<u>13,102</u>	<u>14,395</u>
Total cash at bank and in hand		<u>34,730</u>	<u>39,541</u>	<u>74,271</u>	<u>89,277</u>
Total Cash and Investments	Note 17	<u>52,593</u>	<u>49,541</u>	<u>102,134</u>	<u>115,341</u>
Debtors					
St Mary's	DCMS Listed Places of Worship grant	-	-	-	5,936
Liabilities					
St Oswald's	Gas and electricity	-	-	-	1,155

Approved by the Parochial Church Council on 12th May 2021 and signed on its behalf by:

The Reverend Robin A R Figg
Vicar and PCC Chairperson

Mrs Joyce Tombs
St Mary's Treasurer

The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2020

Receipts and Payments Accounts

Warton, St Oswald

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
RECEIPTS					
Voluntary Receipts					
Planned giving		24,185		24,185	27,987
Collections at services		2,331		2,331	6,804
All other giving/voluntary receipts	2	7,619	1,399	9,018	6,349
Gift Aid recovered		9,543		9,543	9,643
		<u>43,678</u>	<u>1,399</u>	<u>45,077</u>	<u>50,784</u>
Activities for Generating Funds	3	9,257		9,257	19,594
Investment Income	4	167		167	219
Church Activities	5	2,826		2,826	7,135
Other Receipts	6	7,277		7,277	7,582
Transfers or receipts from other funds					
Total Receipts		<u>63,205</u>	<u>1,399</u>	<u>64,604</u>	<u>85,314</u>
PAYMENTS					
Church Activities					
Diocesan Parish Share contribution		36,000		36,000	54,263
Clergy and staffing costs	7	9,652		9,652	9,679
Church Running Expenses	8	18,405	887	19,292	22,226
Hall running costs		5,892		5,892	13,335
Major church repairs and maintenance	9		4,016	4,016	2,220
Mission giving and donations		1,323		1,323	2,029
Other expenditure		269		269	870
		<u>71,542</u>	<u>4,903</u>	<u>76,445</u>	<u>104,622</u>
Cost of generating funds		125		125	135
Governance costs		604		604	228
Transfers to other funds/branches		1,143		1,143	1,059
Total Payments		<u>73,414</u>	<u>4,903</u>	<u>78,317</u>	<u>106,044</u>
Excess/ (Deficit) of Receipts over Payments		<u>(10,208)</u>	<u>(3,504)</u>	<u>(13,712)</u>	<u>(20,731)</u>
Cash at bank and in hand on 1 January				74,882	95,613
Cash at bank and in hand at 31 December				<u>61,170</u>	<u>74,882</u>

The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2020

Receipts and Payments Accounts

Borwick, St Mary

		Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	Notes	£	£	£	£
RECEIPTS					
Voluntary Receipts					
Planned giving		2,805	-	2,805	2,255
Collections at services		431	-	431	957
All other giving/online receipts	10	1,169	-	1,169	4,054
Gift Aid recovered		1,143	-	1,143	935
	1	5,548	-	5,548	8,201
Activities for Generating Funds					
Fund raising		-	-	-	1,171
Investment Income	11	806	-	806	842
Church Activities	12	91	-	91	274
Other Receipts	13	-	26,383	26,383	113,750
Total Receipts		6,445	26,383	32,828	124,238
PAYMENTS					
Church Activities					
Diocesan Parish Share Contribution		4,500	-	4,500	4,500
Clergy and Staffing					
Contribution to Benefice Costs		500	-	500	500
Church Running Expenses	14	3,655	-	3,655	4,020
		8,655	-	8,655	9,020
Cost of Generating Funds		-	-	-	3,800
Other Payments					
Church Building and Reordering Project	16	-	25,466	25,466	118,467
Total Payments		8,655	25,466	34,121	131,287
Excess/ (Deficit) of Receipts over Payments		(2,210)	917	(1,293)	(7,048)
Cash at bank and in hand on 1 January		12,650	1,745	14,395	21,443
Cash at bank and in hand at 31 December		10,439	2,663	13,102	14,395
<u>Cash is represented by</u>					
NatWest Current account				6,939	9,038
Diocesan Deposit account				3,790	3,156
Diocesan Sharp Legacy account				2,373	2,201
	8			13,102	14,395

The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2020

Notes to the Accounts

1 Accounting Policies and Explanatory Information

1.1 Basis of Preparation

The financial statements have been prepared in accordance with the Charities Act 2011 and the Church Accounting Regulations 2006, using the receipts and payments basis.

The PCC has legal ownership of all assets, and responsibility for all liabilities, within the Ecclesiastical Parish, which comprise those of the Parish Church of St Oswald's, Warton, the District Church of St Mary's, Borwick, and the Church Hall at Warton. Each entity manages, operates and accounts for its finances separately under the oversight of the PCC. However, for the purposes of these Financial Statements the receipts and payments arising from the Church Hall are included within the receipts and payments account of St Oswald's Church. A separate receipts and payments account is presented for St Oswald's and St Mary's, together with explanatory notes on each. A combined receipts and payments account is presented to show the overall receipts and payments for the Parish as a whole. Transactions whereby St Oswald's receive monies which are subsequently paid over to St Mary's are eliminated on consolidation to prevent double counting. A combined statement of assets and liabilities is presented together with a note showing the movement on all the underlying funds.

1.2 VAT

As the PCC is not registered for VAT, all figures are shown gross, that is inclusive of VAT, where applicable. Under the Listed Places of Worship Grant Scheme as operated by the Department for Digital, Culture, Media and Sport, eligible VAT is being recovered by way of a grant.

1.3 Grants

Grants awarded, including the above LPOW grant, are treated as income when drawn down and received. Amounts claimed but not received at the year end are included as debtors in the statement of assets and liabilities.

1.4 Funds

Unrestricted Funds

These 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.

Restricted Funds

These are funds which are required to be used solely in accordance with specific restrictions imposed by donors or funders, or have been raised by the PCC for particular purposes.

Designated Funds

These are funds which, although not legally restricted, are allocated for a particular purpose by the PCC.

The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2020

Notes to the Accounts (continued)

	Warton, St Oswald			
	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
2 All other giving/ voluntary receipts				
General and other donations	3,135	-	3,135	1,686
Call to Pray and Give Appeal	3,067	-	3,067	-
Donations towards Parish News	80	-	80	105
Specific donations/ collections	1,209	-	1,209	1,855
Votive stand	128	-	128	529
Grant to E&R Wilson Churchyard fund	-	1,260	1,260	1,561
Churchyard fund donations	-	30	30	105
Restoration fund donations	-	109	109	508
	7,619	1,399	9,018	6,349
3 Receipts from activities for generating funds				
Coffee stop	362	-	362	1,650
Coffee evenings	-	-	-	1,535
Proceeds from Breaking Bread	348	-	348	587
Parish News advertising	1,562	-	1,562	1,156
Choirs and concerts	-	-	-	893
Christmas fair, raffle and tree festival	-	-	-	3,381
Bingo evening	-	-	-	332
Church hall income	6,961	-	6,961	9,936
Book stall, crafty ladies	24	-	24	124
	9,257	-	9,257	19,594
4 Investment Income (Unrestricted)				
CBF Deposit Fund interest			167	219
			167	219
5 Income from Church Activities (Unrestricted)				
PCC fees (Weddings, funerals, etc.)			2,811	6,885
Fees for courses			-	190
Remembrance book entries			15	60
			2,826	7,135
6 Other Receipts (Unrestricted)				
Borwick, St Mary contribution to Parish Share			4,500	4,500
Borwick, St Mary contribution to benefice expenses			500	500
Yealand, St John contribution to benefice expenses			1,080	1,063
General and other			54	84
HMRC Gift Aid - St Mary's claim			1,143	936
3.5% War stock redemption			-	500
			7,277	7,582

The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2020

Notes to the Accounts (continued)

Warton, St Oswald

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
7 Clergy and Staffing				
Incumbent's expenses	1,406	-	1,406	1,261
Organist' and musical director's fees	4,620	-	4,620	4,750
Council tax - vicarage	3,216	-	3,216	3,097
Water rates - vicarage	395	-	395	403
Clergy telephone	15	-	15	168
	9,652	-	9,652	9,679
8 Church running expenses				
Parish training and mission	213	-	213	39
Church insurance - general allocation	4,198	-	4,198	3,379
Church insurance - churchyard fund allocation	-	-	-	928
Organ tuning	-	-	-	540
Church maintenance and cleaning	2,980	-	2,980	2,935
Upkeep of services	1,538	-	1,538	2,314
Junior church expenses	518	-	518	87
Printing and copier costs	2,518	-	2,518	3,235
Upkeep of churchyard	-	887	887	2,599
Printing, postage and stationery	1,038	-	1,038	1,387
Computer consumables and repairs	-	-	-	-
Church electricity and gas	5,174	-	5,174	4,221
Church water	216	-	216	138
Sundry expenses	-	-	-	175
Books and cards	11	-	11	248
	18,405	887	19,292	22,226
9 Church repairs and maintenance				
Renewals	-	-	-	-
Major repairs	-	4,016	4,016	2,220
	-	4,016	4,016	2,220

The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2020

Notes to the Accounts (continued)

		Borwick, St Mary	
	Unrestricted Funds	Restricted Funds	Total
	£	£	2020
			2019
			£
10 All other giving/ voluntary receipts			
General and other donations	400	-	400
Call to Pray and Give Appeal	538	-	538
Other online giving	231	-	231
Specific donations	-	-	-
Project 123 Donations	-	-	-
	<u>1,169</u>	<u>-</u>	<u>1,169</u>
			<u>4,054</u>
11 Investment Income (Unrestricted)			
Dividends received on Parish Investments			782
Interest received on Diocesan held deposit accounts			24
			<u>806</u>
			<u>842</u>
12 Income from Church Activities (Unrestricted)			
Occasional fees			91
			<u>91</u>
			<u>274</u>
13 Other Receipts (Restricted)			
<i>Grants received for Project 123 - Construction and Reordering</i>			
Vera Wolstencroft Children and Animal Charitable Trust			-
Diocese of Blackburn - Parish Vision Grant			-
Lancashire Environmental Fund			15,000
Department for Digital, Culture, Media and Sport: Listed Places of Worship Grant Scheme (VAT)			9,383
Elizabeth and Richard Wilson Charitable Fund			2,000
			<u>26,383</u>
			<u>113,750</u>
14 Church running expenses (Unrestricted)			
Church Insurance			1,643
Church utilities - electricity			1,402
- water			67
Church maintenance and cleaning			152
Organ maintenance			-
Upkeep of services			27
Upkeep of churchyard			225
Sundry expenditure			139
			<u>3,655</u>
			<u>4,020</u>
15 Cost of Generating Funds			
A condition of being awarded a grant of £30,000 by the Lancashire Environmental Fund was the payment of a "Contributing Third Party" payment of £3,300 to the Landfill Operator in 2019. This payment was made by an individual on behalf of a number of individual donors but for clarity and completeness is shown in these accounts as a receipt and corresponding payment.			
16 Church construction and reordering (Restricted)			
Main construction contract			17,396
Heating contract			1,245
Architects' fees for church reordering			2,400
Heating Consultant's Fees			875
LCC conditional discharge fee			-
Tree consultancy			-
Furniture and Equipment			3,550
			<u>25,466</u>
			<u>118,467</u>

The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2020

Notes to the Accounts (continued)

17 Movement on Funds

	Note	Unrestricted Funds	Designated Funds	Total Unrestricted	Restricted Funds	Total 2020
		£	£	£	£	£
St Oswald's						
Fund Balances at 1 January 2020		32,147	2,353	34,500	40,382	74,882
Movement in year: Receipts		63,100	105	63,205	1,399	64,604
Payments		73,414	-	73,414	4,903	78,317
Excess/ (Deficit) of Receipts over Payments		(10,314)	105	(10,209)	(3,504)	(13,713)
Fund Balances at 31 December 2020		21,833	2,458	24,291	36,878	61,169
St Mary's						
Fund Balances at 1 January 2020		28,713	-	28,713	11,745	40,458
Movement in year: Receipts		6,445	-	6,445	26,383	32,828
Payments		8,655	-	8,655	25,466	34,121
Excess/ (Deficit) of Receipts over Payments		(2,210)	-	(2,210)	918	(1,293)
Increase/(decrease) in market value of investments		1,799		1,799	-	1,799
Fund Balances at 31 December 2020		28,302	0	28,302	12,663	40,964
Combined Funds						
Fund Balances at 1 January 2020		60,860	2,353	63,213	52,127	115,340
Movement in year: Increase/(decrease) in market value of investments		(12,524)	105	(12,419)	(2,586)	(15,005)
		1,799	0	1,799	0	1,799
Fund Balances at 31 December 2020		50,135	2,458	52,593	49,541	102,134

The movements on the above designated and restricted funds during the year were:

		Balance at 01-Jan-20	Receipts	Payments	Transfers	Balance at 31-Dec-20
		£	£	£	£	£
Designated Funds						
Flower Fund	St Oswald's	279	-	-	-	279
Verger Fund	St Oswald's	2,074	105	-	-	2,179
		2,353	105	-	-	2,458
Restricted Funds						
<i>St Oswald's -</i>						
R & F Wilson Churchyard Trust		490	1,290	887	-	893
Churchyard Fund (closed)		-				-
Restoration and Fabric Fund		39,892	110	4,016	-	35,986
		40,382	1,399	4,903	-	36,878
<i>St Mary's -</i>						
Project 123		11,745	26,383	25,466	-	12,663
		52,127	27,783	30,369	-	49,541