

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 2021

The Parochial Church Council of St Oswald, Warton and St Mary, Borwick Annual Report for the year ended 31st December 2021

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 Sunday and midweek Eucharists across the Benefice. We offer a range of environments from more formal, traditional and choral services to smaller and more intimate opportunities for prayer and worship.

In 2021 the Covid-19 pandemic continued to mean a reduced pattern of public worship for the first half of the year; when public worship was permitted we continued to livestream a service without a congregation each Sunday from either St John's or St Mary's and hold a public service at St Oswald's.

In September we resumed a fuller pattern of services. This included livestreaming a public Eucharist from St John's every Sunday at 9.15am, with the public Eucharist at St Oswald's every Sunday at 11.00am and a public Eucharist at St Mary's twice a month at 9.15am.

As in 2020, the Benefice Advisory Group continued to take the lead in reviewing the guidance from the government and the Church of England and proposing to the two PCCs in the Benefice what the next phase of the worship 'unlock' plan should look like.

In September we welcomed the Venerable David Picken, Archdeacon of Lancaster, to the St Mary's Patronal Festival Eucharist. During the service Archdeacon David dedicated the new facilities at St Mary's.

The number of people attending the services has remained significantly below the pre-Covid-19 attendance levels.

Midweek activities, such as Coffee Stop and Breaking Bread, only resumed in the autumn. Numbers attending these activities have got back to the pre-pandemic levels which is very good.

One concert by the Eversley Choir was held at St Oswald's in autumn. For a second year the Festival of Christmas Trees did not take place.

A third national lockdown called at shortly before Christmas due to the omicron variant of the coronavirus meant that the Christmas Carol Service at St Oswald's and the Crib Service at St John's were cancelled. A Carol Singing event at the Old Rectory in Warton was arranged at short notice which was extremely successful.

The number of life events services of baptisms and weddings was again down on pre-pandemic levels. Only two baptisms took place during the autumn, one at St Mary's and one at St Oswald's; four weddings took place between July and November. Seven 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 four times during the year. The first two meetings in February and June were conducted using the Zoom online platform; the latter two meetings in September and December were held in person. One extraordinary meeting was conducted by email correspondence as permitted by the recently revised Church Representation Rules.

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 Fabric and Finance Committee met in July and October. The Mission and Ministry Committee met in November; at this meeting it was agreed to explore a new approach to exploring mission at St Oswald's and beyond with a new 'Looking Forward Group' to meet in 2022.

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

At the Annual Parochial Church Meeting 2021, held in May, there were 131 names on the church electoral roll; 118 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 two PCCs in the Benefice with minutes of its meetings for consideration and final decision making by the PCCs. During 2021 the BAG met approximately monthly 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 2021 until the date this report was approved are:

<i>Incumbent:</i>	The Revd Robin Figg	Chairperson
<i>Churchwarden:</i>	2 x vacancies	
<i>Deputy Churchwarden for St Mary's</i>	Mrs Joyce Tombs	St Mary's Treasurer
<i>Licensed Lay Ministers</i>	Mrs Annette MacKenzie Mrs Janet Thompson	Secretary
<i>Deanery Synod Representatives:</i>	Mr Alan Thompson	
<i>Elected Members:</i>	Mrs Marjorie Ashton Mr Harry Clarke Mr Keith Gaydon Miss Tracey Lawther Mrs Alison Semple Mrs Sandra Senior Mr Charlie Vereker Mrs Carolyn Wolstenholme	St Mary's representative (until ADCM 2021) St Oswald's Treasurer (until APCM 2021)

**Approved by the PCC on 12th May 2022
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 2021

Keith Gaydon (St Oswald's Treasurer)

Joyce Tombs (St Mary's Treasurer)

Overall parish financial position

2021 was another atypical year due in part to the impact of the pandemic on the activities of the churches but also several other factors which combined to produce some odd and misleading results. The main headline that it appears can be taken away from this year's statement is that overall the parish had a deficit of £602 for the year. Given that the deficits for 2020 and 2019 were £15,006 and £27,779 respectively this could be seen as something of a success. However, if we examine the figures more closely, we can see that it is not as straightforward as it seems.

The Parish Share requested by the Diocese for 2021 was £59,984. The PCC decided that it would not be possible to pay this amount without reducing our reserves to an unacceptable level, possibly wiping them out entirely, and the amount paid was £36,000, the same as in 2020, meaning we ended the year owing the Diocese £23,984.

The Gift Aid income for 2021 is nil (in 2020 it was £10,686). Although Gift Aid claims for a total of £8,818 were submitted to HMRC during the year no money was received in time to be included in the accounts. We have now received this money and it will be included in the 2022 accounts.

St Oswald's received a donation of £6,576 from an anonymous donor in the USA.

As detailed in St Mary's statement (below) they received a one-off payment of £4,000 when they transferred their bank account from NatWest to the Co-op bank.

The Church Hall accounts showed a surplus of £7 415 but this included Covid grants of £2,435 and a one-off payment of £1,250 for transferring the Hall bank account from NatWest to the Co-op Bank.

So, if we had paid the Parish Share in full, received the Gift Aid but none of the one-off receipts we would have had a deficit of just over £30,000, which is a sobering thought.

Warton, St Oswald

St Oswald's receipts

St Oswald's receipts for 2021 was £74,281, an increase of £9,677 from the previous year. This figure includes the donation of £6,576 and the one-off payments and grants to the Church Hall account mentioned above but not the 2021 Gift Aid claim.

Planned giving rose slightly as did collections at services. By the end of the year we had not seen the final outcome of the stewardship campaign on regular monthly giving as some of the standing orders had not started but one-off donations totalled £945. Regretfully, we did lose several regular givers during the year some sadly died but others moved on to pastures new.

The only activities which generated finds during the year were the Parish News advertising (£1,682) and Coffee Stop and Breaking Bread (£360).

The continuing very low interest rates means not only that the income from our investments totalled just £30 from a fund of £30,000, but also that the churchyard grant from the E and R Wilson Charitable Fund was less than half the previous year at £499.

At this point I would like to register my thanks to Janet Mann and Jean Robinson, who are responsible for counting and banking all the cash and cheques that come in, and Malcolm Brown who processes and submits or Gift Aid claim each year. These are invaluable services, and it would be much, much more difficult for me to do this job without their help.

St Oswald's expenditure

The overall financial position was helped by a reduction in expenditure of £4,038, although almost all this reduction was the result of no major work or repairs being necessary in 2021. All the other areas remained broadly the same as the previous year.

Funds

The Flower fund (a designated fund) stood at £420, an increase of £141 over the year. The Verger fund (a designated fund) stood at £2,429. As we do not currently have a verger, the verger's fees from weddings and funerals are paid into this fund and the PCC can use the money for specific purposes. The Junior Church fund (a new designated fund) stood at £500 as the result of a donation.

The Churchyard fund (a restricted fund) was empty at the end of the year. It will continue to receive money each year from the E and R Wilson Charitable Fund, but this is unlikely to be enough to cover all the costs and therefore in future the additional costs will be met from general funds.

The Restoration fund (a restricted fund) stood at £37,012 an increase of £1,026. There were no major works or repairs in 2021 and therefore nothing was spent from this fund.

The end of the year the general account contained £20,811.

Borwick, St Mary

Unrestricted funds

During 2021 the number of services, activities and fundraising events held at St Mary's were, for the second year running, adversely affected by the Covid-19 restrictions. However, voluntary income received in 2021 totalled £4,411 which, excluding Gift Aid, was almost exactly the same as in 2020. This was in part due to the Giving in Grace stewardship campaign held in Autumn 2021 which led to receipts from one-off donations plus new and increased donations from regular givers totalling £520 in 2021. This is pledged to rise to an additional £1,400 per annum from 2022. This extra giving offset a reduction from collections at services and the loss of planned giving from a number of long-standing donors who sadly have died. Our grateful thanks go to all, whether longstanding or new, who give generously to support our mission.

The 2020 Gift Aid reclaim from HMRC was not received until January 2022 and so is not included in the 2021 receipts and payments account. This amounted to £877 and will be reported in 2022.

Except for £322 raised at the Open Garden event in August no other fundraising events were undertaken due to the uncertainties of the Covid-19 pandemic. However, St Mary's benefitted from an exceptional one-off receipt of £4,000, by taking advantage of a government-backed incentive to switch its bank account away from NatWest Bank. As a result, total unrestricted receipts rose from £6,445 in 2020 to £9,606 in 2021.

Against this, general expenditure rose by £911, due mainly to an increase in utility costs of £897 and in other costs associated with the gradual resumption of services following closures and restrictions in 2020 and early 2021. St Mary's paid £4,300 to St Oswald's as its contribution towards the overall Parish Share. It is planned to increase this in 2022.

Overall receipts on the unrestricted (or general) fund exceeded payments by £40 (2020 £2,210 deficit).

Restricted Funds

A new restricted fund was created with the receipt of a grant of £1,000 from the Elizabeth and Richard Wilson Charitable Fund for the provision of equipment needed to enable the live streaming of communal services of worship. Of this £567 was spent on equipment in 2021 with the balance carried forward. The existing restricted fund for the construction and reordering project reduced by £1,077

with the payment of the retention on the heating contract and the purchase of additional equipment. The retention of £2,100 plus VAT on the main contract has not been released.

Overall, payments on the restricted funds exceeded receipts by £644.

Financial Position

The resultant cash balances at 31 December 2021 were £12,498 (2020: £13,102). The market value of the investments held on behalf of St Mary's via the Diocese was £31,870, an increase of £4,007 over the year. Taken together with the net cash reduction of £604 this resulted in an increase in reserves of £3,603 from £40,965 to £44,368. Of this £32,349 is unrestricted and £12,019 restricted.

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 2021.

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: 26th April 2022

The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2021

Receipts and Payments Accounts

		COMBINED			
		Unrestricted	Restricted	Total	Total
		Funds	Funds	2021	2020
	Notes	£	£	£	£
	1				
RECEIPTS					
Voluntary Receipts					
Planned giving		28,952	-	28,952	26,990
Collections at services		3,648	-	3,648	2,762
All other giving/voluntary receipts		15,295	1,864	17,160	10,187
Gift Aid recovered		-	-	-	10,686
		<u>47,895</u>	<u>1,864</u>	<u>49,759</u>	<u>50,625</u>
Activities for Generating Funds		17,256	-	17,256	9,257
Investment Income		843	-	843	973
Church Activities		5,406	-	5,406	2,917
Other Receipts		5,752	1,000	6,752	27,517
Total Receipts		<u>77,152</u>	<u>2,864</u>	<u>80,016</u>	<u>91,289</u>
PAYMENTS					
Church Activities					
Diocesan Parish Share contribution		36,000	-	36,000	36,000
Clergy and staffing costs		9,565	-	9,565	9,652
Church running expenses		17,293	1,778	19,071	22,948
Hall running costs		7,477	-	7,477	5,892
Major church repairs and maintenance		4,695	-	4,695	4,016
Mission giving and donations		810	-	810	1,323
Other expenditure		1,229	-	1,229	269
		<u>77,069</u>	<u>1,778</u>	<u>78,847</u>	<u>80,100</u>
Cost of generating funds		120	-	120	125
Governance costs		6	-	6	604
Other Payments					
Church building and reordering project		-	1,077	1,077	25,466
Livestreaming Equipment		-	567	567	-
Total Payments		<u>77,196</u>	<u>3,422</u>	<u>80,617</u>	<u>106,295</u>
Excess/ (Deficit) of Receipts over Payments		(44)	(558)	(602)	(15,006)
Transfer between funds		(47)	47	-	-
		(91)	(511)	(602)	(15,006)
Cash at bank and in hand on 1 January				74,271	89,277
Cash at bank and in hand at 31 December				<u>73,669</u>	<u>74,271</u>

The Parochial Church Council of the Ecclesiastical Parish of Warton
Combined Statement of Assets and Liabilities as at 31 December 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Investments				
St Mary's - Investment accounts				
Sharp Legacy Share Account at valuation	6,642	-	6,642	5,807
Building Fund Share Account at valuation	15,228	10,000	25,228	22,056
	<u>21,870</u>	<u>10,000</u>	<u>31,870</u>	<u>27,863</u>
Cash at Bank and in Hand				
St Oswald's				
Main current account	10,004	7,011	17,015	23,542
CBF Church of England Deposit Fund	-	30,000	30,000	30,000
E & R Wilson Churchyard Trust account	2,043	-	2,043	2,929
Church Hall account	12,113	-	12,113	4,698
Sub total St Oswald's	<u>24,160</u>	<u>37,011</u>	<u>61,171</u>	<u>61,169</u>
St Mary's				
Main current account	3,503	2,019	5,522	6,939
Diocesan held Deposit account	4,433	-	4,433	3,790
Diocesan held Sharp account	2,543	-	2,543	2,373
Sub total St Mary's	<u>10,479</u>	<u>2,019</u>	<u>12,498</u>	<u>13,102</u>
Total cash at bank and in hand	<u>34,639</u>	<u>39,030</u>	<u>73,669</u>	<u>74,271</u>
Total Cash and Investments Note 17	<u>56,509</u>	<u>49,030</u>	<u>105,539</u>	<u>102,134</u>

Debtors

Gift Aid claims in respect of the year 2020 were made in April 2021 and September 2021 for St Oswald's and St Mary's respectively.

As at December 2021 neither church had received payment.

Debtors at 31 December 2021 were:

	2021	2020
Gift Aid reclaim - St Oswald's	7,940	-
Gift Aid reclaim - St Mary's	877	-
	<u>8,817</u>	<u>-</u>

Approved by the Parochial Church Council on 12th May 2022
and signed on its behalf by:

The Reverend Robin A R Figg

Mr Keith Gaydon

The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2021

Receipts and Payments Accounts

Warton, St Oswald

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
RECEIPTS					
Voluntary Receipts					
Planned giving		26,077		26,077	24,185
Collections at services		3,323		3,323	2,331
All other giving/voluntary receipts	2	14,084	1,864	15,949	9,018
Gift Aid recovered		-		-	9,543
		<u>43,484</u>	<u>1,864</u>	<u>45,348</u>	<u>45,077</u>
Activities for Generating Funds	3	16,934		16,934	9,257
Investment Income	4	30		30	167
Church Activities	5	5,346		5,346	2,826
Other Receipts	6	6,623		6,623	7,277
Transfers or receipts from other funds		-	-	-	-
Total Receipts		<u>72,417</u>	<u>1,864</u>	<u>74,281</u>	<u>64,604</u>
PAYMENTS					
Church Activities					
Diocesan Parish Share contribution		36,000	-	36,000	36,000
Clergy and staffing costs	7	9,565	-	9,565	9,652
Church Running Expenses	8	17,293	1,778	19,072	19,292
Hall running costs		7,477	-	7,477	5,893
Major church repairs and maintenance	9	-	-	-	4,016
Mission giving and donations		810	-	810	1,323
Other expenditure		1,229	-	1,229	269
		<u>72,374</u>	<u>1,778</u>	<u>74,152</u>	<u>76,445</u>
Cost of generating funds		120	-	120	125
Governance costs		6	-	6	604
Transfers to other funds/branches		-	-	-	1,143
Total Payments		<u>72,501</u>	<u>1,778</u>	<u>74,279</u>	<u>78,317</u>
Excess/ (Deficit) of Receipts over Payments		(84)	86	2	(13,713)
Transfer between funds		47	(47)	0	
Cash at bank and in hand on 1 January				61,169	74,882
Cash at bank and in hand at 31 December				<u>61,171</u>	<u>61,169</u>

The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2021

Receipts and Payments Accounts

Borwick, St Mary

		Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
RECEIPTS	Notes				
Voluntary Receipts					
Planned giving		2,875	-	2,875	2,805
Collections at services		325	-	325	431
All other giving / voluntary receipts	10	1,211	-	1,211	1,169
Gift Aid recovered		-	-	-	1,143
		<u>4,411</u>	<u>-</u>	<u>4,411</u>	<u>5,548</u>
Activities for Generating Funds					
Fund raising		322	-	322	-
Investment Income	11	813	-	813	806
Church Activities	12	60	-	60	91
Other Receipts	13	4,000	1,000	5,000	26,383
Total Receipts		<u>9,606</u>	<u>1,000</u>	<u>10,606</u>	<u>32,828</u>
PAYMENTS					
Church Activities					
Diocesan Parish Share Contribution		4,300	-	4,300	4,500
Clergy and Staffing					
Contribution to Benefice Costs		571	-	571	500
Church Running Expenses	14	4,695	-	4,695	3,655
		<u>9,566</u>	<u>-</u>	<u>9,566</u>	<u>8,655</u>
Cost of Generating Funds		-	-	-	-
Other Payments					
Church Building and Reordering Project	15	-	1,077	1,077	25,466
Livestreaming equipment		-	567	567	-
Total Payments		<u>9,566</u>	<u>1,644</u>	<u>11,210</u>	<u>34,121</u>
Excess/ (Deficit) of Receipts over Payments		<u>40</u>	<u>(644)</u>	<u>(604)</u>	<u>(1,293)</u>
Cash at bank and in hand on 1 January		10,439	2,663	13,102	14,395
Cash at bank and in hand at period end		<u>10,479</u>	<u>2,019</u>	<u>12,498</u>	<u>13,102</u>
Cash is represented by					
Current account				5,522	6,939
Diocesan Deposit account				4,433	3,790
Diocesan Sharp Legacy account				2,543	2,373
				<u>12,498</u>	<u>13,102</u>

**The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2021**

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 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 2021

Notes to the Accounts (continued)

	Warton, St Oswald			
	Unrestricted	Restricted	Total	Total
	Funds	Funds	2021	2020
	£	£	£	£
2 All other giving/ voluntary receipts				
General and other donations	12,156		12,156	3,135
Call to Pray and Give Appeal	-		-	3,067
Donations towards Parish News	140		140	80
Specific donations/ collections	1,770		1,770	1,209
Votive stand	18		18	128
Grant to E&R Wilson Churchyard fund		499	499	1,260
Churchyard fund donations		339	339	30
Restoration fund donations		1,026	1,026	109
	14,084	1,864	15,949	9,018
3 Receipts from activities for generating funds				
Coffee stop	187		187	362
Proceeds from Breaking Bread	173		173	348
Parish News advertising	1,682		1,682	1,562
Church hall income	14,892		14,892	6,961
Book stall, crafty ladies	-		-	24
	16,934	-	16,934	9,257
4 Investment Income (Unrestricted)				
CBF Deposit Fund interest			30	167
			30	167
5 Income from Church Activities (Unrestricted)				
PCC fees (Weddings, funerals, etc.)			5,296	2,811
Fees for courses			50	-
Remembrance book entries			-	15
			5,346	2,826
6 Other Receipts (Unrestricted)				
Borwick, St Mary contribution to Parish Share			4,300	4,500
Borwick, St Mary contribution to benefice expenses			571	500
Yealand, St John contribution to benefice expenses			1,752	1,080
General and other				54
HMRC Gift Aid - St Mary's claim				1,143
			6,623	7,277

**The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2021**

Notes to the Accounts (continued)

Warton, St Oswald

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
7 Clergy and Staffing				
Incumbent's expenses	990	-	990	1,406
Organist' and musical director's fees	4,620	-	4,620	4,620
Council tax - vicarage	3,344	-	3,344	3,216
Water rates - vicarage	392	-	392	395
Clergy telephone	218	-	218	15
	9,565	-	9,565	9,652
8 Church running expenses				
Parish training and mission	-	-	-	213
Church insurance	4,205	-	4,205	4,198
Organ tuning	1,080	-	1,080	-
Church maintenance and cleaning	1,558	-	1,558	2,980
Upkeep of services	1,022	-	1,022	1,538
Junior church expenses	341	-	341	518
Printing and copier costs	2,027	-	2,027	2,518
Upkeep of churchyard	-	1,778	1,778	887
Printing, postage and stationery	1,756	-	1,756	1,038
Computer consumables and repairs	-	-	-	-
Church electricity and gas	4,937	-	4,937	5,174
Church water	108	-	108	216
Sundry expenses	261	-	261	-
Books and cards	-	-	-	11
	17,293	1,778	19,072	19,292
9 Church repairs and maintenance				
Renewals	-	-	-	-
Major repairs	-	-	-	4,016
	-	-	-	4,016

The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2021

Notes to the Accounts (continued)

	Borwick, St Mary			
	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
10 All other giving/ voluntary receipts				
General and other donations	710	-	710	400
Giving in Grace Campaign	350	-	350	-
Call to Pray and Give Appeal	-	-	-	538
Other online giving	151	-	151	231
	1,211	-	1,211	1,169
11 Investment Income				
Dividends received on Parish Investments	810	-	810	782
Interest received on Diocesan held deposit accounts	3	-	3	24
	813	-	813	806
12 Income from Church Activities				
Hire/ use of church building	60	-	60	-
Occasional fees	-	-	-	91
	60	-	60	91
13 Other Receipts				
<i>Grants received - Construction and Reordering</i>				
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
<i>Grants received - livestreaming</i>				
Elizabeth and Richard Wilson Charitable Fund	-	1,000	1,000	-
Other - bank switching incentive	4,000	-	4,000	-
	4,000	1,000	5,000	26,383
14 Church running expenses (Unrestricted)				
Church Insurance	1,662	-	1,662	1,643
Church utilities - electricity	2,307	-	2,307	1,402
- water	59	-	59	67
Church maintenance and cleaning	60	-	60	152
Organ maintenance	95	-	95	-
Upkeep of services	186	-	186	27
Upkeep of churchyard	290	-	290	225
Sundry expenditure	37	-	37	139
	4,695	-	4,695	3,655
15 Church construction and reordering (Restricted)				
Main construction contract	-	-	-	17,396
Heating contract	-	758	758	1,245
Architects' fees for church reordering	-	-	-	2,400
Heating Consultant's Fees	-	-	-	875
LCC conditional discharge fee	-	-	-	-
Tree consultancy	-	-	-	-
Furniture and Equipment	-	319	319	3,550
	-	1,077	1,077	25,466

The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2021

Notes to the Accounts (continued)

17 Movement on Funds

	Note	Unrestricted Funds	Designated Funds	Total Unrestricted Funds	Restricted Funds	Total
		£	£	£	£	£
St Oswald's						
Fund Balances at 1 January 2021		21,833	2,458	24,291	36,878	61,169
Movement in year: Receipts		71,129	1,288	72,417	1,864	74,281
Payments		(72,104)	(397)	(72,501)	(1,778)	(74,279)
Transfers		(47)	-	(47)	47	-
Excess/ (Deficit) of Receipts over Payments		(1,022)	891	(131)	133	2
Fund Balances at 31 December 2021		20,811	3,349	24,160	37,011	61,171
St Mary's						
Fund Balances at 1 January 2021		28,302	-	28,302	12,663	40,965
Movement in year: Receipts		9,606	-	9,606	1,000	10,606
Payments		9,566	-	9,566	1,644	11,210
Excess/ (Deficit) of Receipts over Payments		40	-	40	(644)	(604)
Increase/(decrease) in market value of investments		4,007	-	4,007	-	4,007
Fund Balances at 31 December 2021		32,349	-	32,349	12,019	44,368
Combined Funds						
Fund Balances at 1 January 2021		50,135	2,458	52,593	49,541	102,134
Movement in year: Receipts		(982)	891	(91)	(511)	(602)
Increase/(decrease) in market value of investments		4,007	-	4,007	-	4,007
Fund Balances at 31 December 2021		53,160	3,349	56,509	49,030	105,539

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

		Balance at 01-Jan-21	Receipts	Payments	Transfers	Balance at 31-Dec-21
		£	£	£	£	£
Designated Funds						
Flower Fund	St Oswald's	279	538	397	-	420
Verger Fund	St Oswald's	2,179	250	-	-	2,429
Junior Church	St Oswald's	-	500	-	-	500
		2,458	1,288	397	-	3,349
Restricted Funds						
<i>St Oswald's -</i>						
R & F Wilson Churchyard Trust		893	838	1,778	47	-
Churchyard Fund (closed 2020)		-	-	-	-	-
Restoration and Fabric Fund		35,986	1,026	-	-	37,012
<i>sub total St Oswald's</i>		36,879	1,864	1,778	47	37,012
<i>St Mary's -</i>						
Livestreaming		-	1,000	567	-	433
Project 123		12,663	-	1,077	-	11,586
<i>sub total St Mary's</i>		12,663	1,000	1,644	-	12,019
<i>Combined Restricted Funds</i>		49,542	2,864	3,422	47	49,031