

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST DENYS, WARMINSTER

England & Wales - Charity number 1174047

## Details

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**Other names** MINSTER CHURCH OF ST DENYS, WARMINSTER

**Status** Registered

**Legal form** Other

**Registered** 2017-07-31

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Church Street  
Warminster  
BA12 8PQ

**Phone** 01985215460

**Email** [churchofstdenys@btconnect.com](mailto:churchofstdenys@btconnect.com)

**Website** [www.theminsterwarminster.org.uk](http://www.theminsterwarminster.org.uk)

## Activities

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**Objects:** PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH

**Activities:** Promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

## Classification

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- **How:** 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

## Geography

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- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£196,256	£190,021	-	-
2023-12-31	£115,799	£90,263	-	-
2022-12-31	£91,309	£130,879	-	-
2021-12-31	£63,643	£71,681	-	-
2020-12-31	£70,205	£80,185	-	-

## Trustees

Name	Role	Appointed
DAVID JOHN PRIOR		2013-04-10
ELAINE McNICHOLAS		2023-04-23
JANET JACKSON		2017-04-20
John Acton		2019-05-08
NICHOLAS HUMPHERSON		2019-05-08
PHILIP SHORT		2015-04-15
RAYMOND SHORTO		2019-05-08
SHEILA POMEROY		2016-04-14
SUSAN ALLEN		2019-05-08
SYLVIA SHORT		2023-04-23
THOMAS MILLER		2019-05-08
Trevor Hobgen		2018-04-24

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# Accounts

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**MINSTER CHURCH OF ST DENYS , WARMINSTER**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**THE MINSTER CHURCH OF ST DENYS , WARMINSTER**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**RECEIPTS AND PAYMENTS ACCOUNT**

	Note	GENERAL UNRESTRICTED FUNDS £	DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL 2024 £	TOTAL 2023 £
<b>RECEIPTS</b>						
<b>Voluntary Receipts</b>						
Planned Giving & Bankers Orders		20,901			20,901	24,078
Income Tax recovered		8,191			8,191	8,649
Collections in Church		6,424			6,424	6,925
Donations to the Church		1,195			1,195	1,414
Donations from Warminster School		10,750			10,750	12,900
Legacies and Bequests		21,993			21,993	29,567
Donation towards central heating				5,200	5,200	
Other Receipts					0	138
Youth Group					0	0
Collections for other charities				3,638	3,638	3,241
Receipts held on behalf of Sudan Maridi Link				25,000	25,000	0
		69,453		33,838	103,291	86,912
<b>Activities for Generating Funds</b>	7a	7,769		0	7,769	9,532
<b>Investment Income</b>	7b	10,200		1,475	11,675	10,122
Proceeds on realisation of investments				65,000	65,000	
<b>Church Activities - Fees</b>		8,521			8,521	9,233
<b>TOTAL RECEIPTS (OPERATING)</b>		95,943	0	100,313	196,256	115,799
<b>TOTAL RECEIPTS</b>		95,943	0	100,313	196,256	115,799
<b>PAYMENTS</b>						
<b>Church Activities</b>						
Diocesan Parish Share		35,665			35,665	28,355
Staffing costs (Clgy, Org, Adm)	7c	16,645			16,645	15,642
Church Running expenses	7c	63,069		70,200	133,269	40,629
Mission, Giving and Donations		0		2,870	2,870	3,788
<b>Costs of Generating Funds</b>	7d	500			500	400
<b>Other Resources Expended</b>	7e	880		193	1,073	1,449
<b>TOTAL PAYMENTS</b>		116,758	0	73,263	190,021	90,263
<b>EXCESS OF RECEIPTS OVER PAYMENTS</b>		(20,815)	0	27,050	6,235	25,536
<b>TRANSFERS BETWEEN FUNDS</b>					0	0
		(20,815)	0	27,050	6,235	25,536
<b>BANK ACCOUNTS AT 1 JANUARY</b>		42,633		27,974	70,607	45,071
<b>BANK ACCOUNTS AT 31ST DECEMBER</b>		21,818		55,024	76,842	70,607

**THE MINSTER CHURCH OF ST DENYS , WARMINSTER**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**STATEMENT OF ASSETS AND LIABILITIES**

	Note	UNRESTRICTED GENERAL FUNDS £	UNRESTRICTED DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL 2024 £	TOTAL 2023 £
<b>CASH FUNDS</b>						
<b>Bank Current Accounts</b>						
Bank Current Accounts	8	21,818		40,214	62,032	56,543
Bank Deposit Accounts	8			14,810	14,810	14,064
		<u>21,818</u>	<u>0</u>	<u>55,024</u>	<u>76,842</u>	<u>70,607</u>
<b>Investment Assets at cost (Market Values included in Note 12)</b>	12			20,365	20,365	32,495
<b>22 Church Street- Assets Retained for Church Use</b>	13	11,000			11,000	11,000
<b>Amounts owing from the Fees Account</b>		500			500	500
<b>Liabilities -Donations due to other charities</b>				(954)	(954)	(186)
<b>Liabilities - due to Sudan Maridi Link</b>				(25,000)	(25,000)	
		<u>33,318</u>	<u>0</u>	<u>49,435</u>	<u>82,753</u>	<u>114,416</u>

**THE MINSTER CHURCH OF ST DENYS , WARMINSTER**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1 Accounting Basis**

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.

- 2** Fixed assets retained for church use is the property 22 Church Street, at cost.  
This was formerly the parish office although is temporarily rented out.

**3 Funds**

**General Funds**

General funds represent the funds of the PCC that are not subject to special restrictions regarding their use and are available for application to the general purposes of the PCC, These include funds designated for a particular purpose by the PCC.

In the year ended 31st December 2015 a designated fund was allocated for Church maintenance and repairs.

**Restricted Funds**

The Fabric fund is the restricted fund set aside for the maintenance of the Church structure and related property including all costs in respect of the ongoing heating and insurance of the building.

The 22 Church Street fund represents funds to be utilised exclusively for the maintenance of 22 Church Street.

Donations provided for specific purposes are treated as restricted funds and accounted for accordingly. This includes contributions made specifically towards the costs of the Diocesan Parish Share.

Monies held on behalf of the choir are also classified as restricted funds.

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of other Church Groups that owe affiliation to another body, nor those that are informal gatherings of Church Members.

Subject to the above, all receipts and payments include income as received and expenditure when irrevocably paid.

**THE MINSTER CHURCH OF ST DENYS , WARMINSTER**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**NOTES TO THE FINANCIAL STATEMENTS**

**4 Statement of Assets and Liabilities**

The following assets are recognised, but not necessarily valued in the Statement of Assets and Liabilities

Moveable church furnishings held by the church wardens on special trust for the PCC, and which require a faculty for disposal

Land and Buildings held on behalf of the PCC

Other fixtures, fittings and office equipment where the PCC is free to dispose of such assets without faculty

Investments held beneficially by the PCC

**5 The Brodribb Tomb**

The Brodribb Tomb investments are managed and maintained separately by the Vicar and the Churchwardens for the benefit of the maintenance of the Brodribb Tomb and, as such are not included within these financial statements.

In addition to the bank accounts and investments included in the financial statements of the Minster Church of St Denys are the following in respect of the above:-

Lloyds Account 07080785

CCLA Church of England Investment Fund Account 776476001S in which 103 shares are held and on which income is paid quarterly into the above Lloyds Account 07080785

**6 Other Accounts Administered by the Church Warden**

A separate bank account (called the Fees Account for the Benefice) held with CAF Bank under reference 00016144 is maintained by the Church Warden in respect of monies received for various occasional offices.

This money is not however part of the funds of the Minster Church of St Denys and as such is excluded for the financial statements.

**THE MINSTER CHURCH OF ST DENYS , WARMINSTER**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**NOTES TO THE FINANCIAL STATEMENTS**

**7 FURTHER ANALYSIS OF RECEIPTS AND PAYMENTS ACCOUNTS**

	GENERAL UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2024 £	TOTAL 2023 £
<b>RECEIPTS</b>				
<b>a) Activities for Generating Fund</b>				
Fetes and Bazaars	0		0	0
Other Fundraising Activities	6,143		6,143	7,629
Parish Magazine receipts	266		266	493
Magazine Advertising	320		320	370
Use of Church/West End	1,040		1,040	990
Miscellaneous Income	0	0	0	50
Parish Weekend	0		0	0
	7,769	0	7,769	9,532
<b>b) Investment Income</b>				
22 Church Street Rentals	10,200		10,200	9,350
Bank Interest		1,282	1,282	587
CCLA investment income		193	193	185
				0
	10,200	1,475	11,675	10,122

**THE MINSTER CHURCH OF ST DENYS , WARMINSTER**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**NOTES TO THE FINANCIAL STATEMENTS**

**7 FURTHER ANALYSIS OF RECEIPTS AND PAYMENTS ACCOUNTS (CONTINUED)**

	GENERAL		TOTAL 2024 £	TOTAL 2023 £
	UNRESTRICTED	RESTRICTED		
	FUNDS	FUNDS		
	£	£		
<b>PAYMENTS</b>				
<b>c) Church Running Expenses</b>				
Utilities - Water	252		252	225
Utilities- Electricity	4,287		4,287	2,672
Upkeep of Services	2,300		2,300	1,695
Service leaflets/Church Literature	480		480	1,313
Accounts Fees	1,264		1,264	1,100
General Repairs and Maintenance	2,303		2,303	1,932
<u>General Parish Expenditure</u>				
Clergy expenses	2,157		2,157	3,401
Payt to Administrator /Organist	16,645		16,645	15,642
Car Park Rent and Grass Cutting			0	0
Christmas Tree Festival	205		205	184
Music Licence and Choir	720		720	638
Miscellaneous expenses	3,261		3,261	1,283
Youth Fund Expenses			0	0
Parish Weekend			0	0
Bank Charges	158		158	190
<u>Office Administration Expenses</u>				
Office Expenses- Telephone	1,494		1,494	1,386
Office Expenses- Stationery	303		303	598
Office Expenses- Photocopying	2,711		2,711	2,826
Office Expenses- Advertising	613		613	623
General Petty Cash/Postage	142		142	94
<u>Church Fabric Expenses</u>				
Work on the Bells	687		687	0
Repairs and Maintenance	26,265	70,200	96,465	5,685
Church Insurance	8,613		8,613	8,216
Heating Oil	2,917		2,917	4,713
Organ Servicing	662		662	1,608
Bank Charges			0	
Miscellaneous Expenses			0	0
Architect's Fees			0	
Sound System	1,274		1,274	247
	<u>79,714</u>	<u>70,200</u>	<u>149,914</u>	<u>56,271</u>

**THE MINSTER CHURCH OF ST DENYS , WARMINSTER**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**NOTES TO THE FINANCIAL STATEMENTS**

**7 FURTHER ANALYSIS OF RECEIPTS AND PAYMENTS ACCOUNTS (CONTINUED)**

		GENERAL		TOTAL	TOTAL
		UNRESTRICTED	RESTRICTED	2024	2023
		FUNDS	FUNDS	£	£
		£	£		
<b>PAYMENTS</b>					
<b>d)</b>	<b>Cost of Generating funds</b>				
	Fetes and Bazaar expenses	500		500	400
		500	0	500	400
<b>e)</b>	<b>Other Resources Expended</b>				
	22 Church Street	533		533	929
	22 Church Street Insurance	347		347	335
	Payment to the Fees Account	0		0	0
	Purchase of Investments		193	193	185
		880	193	1,073	1,449

**8 ANALYSIS OF BANK ACCOUNTS**

	TOTALS	TOTALS
	2024	2023
	£	£
Lloyds Current account 0124930	20,231	18,849
CAF Gold A/c -00091818	25,460	4
CAF Cash A/c 0015105	16,340	37,690
CCLA Deposit Fund 634158002D		
CCLA Deposit Fund 634158001D	14,811	14,064
Lloyds A/c 07080688	0	0
	76,842	70,607

**9 COMMITMENTS UNDER OPERATING LEASES**

There were no commitments under operating leases as at 31st December 2024.

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024  
 NOTES TO THE FINANCIAL STATEMENTS

10 ANALYSIS OF FUNDS

FABRIC FUND	TOTALS	TOTALS
	2024	2023
	£	£
Balance B/fwd	58,550	57,778
 <u>RECEIPTS</u>		
Other Donations		
Bank interest	1,282	587
Other Income from Investments	193	185
Donation re Central Heating	5,200	
Proceeds on sale of Accumulation Fund Shares		
- Fabric Fund 634158001J	65,000	
Cost of Fabric Fund 634158001J sold	<u>(12,323)</u>	
	117,902	58,550
 <u>PAYMENTS</u>		
Repairs and Central Heating Expenses	70,200	0
Bank Charges	0	0
	<u>70,200</u>	0
Balance C/fwd	<u>47,702</u>	<u>58,550</u>

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024  
 NOTES TO THE FINANCIAL STATEMENTS

10 ANALYSIS OF FUNDS (Continued)

	2024	2023
<b>CHOIR FUND</b>		
Balance B/fwd	447	447
Receipts in the year		
Payments		
Balance C/fwd	<u>447</u>	<u>447</u>
 <b>YOUTH GROUP FUND</b>		
Balance B/fwd	1286	1286
Receipts for the year		
Payments made		
Balance C/fwd	<u>1286</u>	<u>1286</u>
 <b>BELL FUND</b>		
Balance B/fwd	0	0
Bequest/Donations in the year	0	0
Payments made	0	0
Balance C/fwd	<u>0</u>	<u>0</u>
 <b>TOTAL RESTRICTED FUNDS</b>	 <u>49,435</u>	 <u>60,283</u>

11 INCOME TAX RECOVERABLE

As at 31st December 2024 there was income tax recoverable on donations received in the year. This income tax is anticipated to be in the region of 8,500.

**THE MINSTER CHURCH OF ST DENYS , WARMINSTER**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**NOTES TO THE FINANCIAL STATEMENTS**

**12 ANALYSIS OF INVESTMENTS**

**CHANCEL AND CHURCHYARD FABRIC ( INCLUDED IN FABRIC FUND)**

	Number of shares	Cost  £
As at 1st January 2024	304.61	3,371
Dividends reinvested	8.32	193
Shares sold		
As at 31st December 2024	<u>312.93</u>	<u>3,564</u>

The above investments are held by the Salisbury Diocesan Board of Finance and the Central Board of Finance as trustee for the PCC. They are held in accordance with the terms of the particular trust investment.

	Valuation 31/12/2024	Valuation 31/12/2023
	£	£
Chancel Fund 134001567S	7,235.88	6,885.75

3,564

**FABRIC FUND**

Accumulation Fund Shares- Fabric Fund 634158001J

As at 1st January 2024	2,469.61	29,124
Movements in the year	<u>(1,044.95)</u>	<u>(12,323)</u>
As at 31st December 2024	<u>1,424.66</u>	<u>16,801</u>

This fund was valued at **£89,414.76** as at 31st December 2024 (2023:£137,462.69)

**TOTAL COSTS AS AT 31ST DECEMBER 2024** 20,365

**13 ASSETS RETAINED FOR CHURCH USE**

This asset relates to the cost of 22 Church Street.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST DENYS, WARMINSTER**

England & Wales - Charity number 1174047

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# Accounts

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MINSTER CHURCH OF ST DENYS , WARMINSTER  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023  
 RECEIPTS AND PAYMENTS ACCOUNT

	Note	GENERAL UNRESTRICTED FUNDS £	DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL 2023 £	TOTAL 2022 £
<b>RECEIPTS</b>						
<b>Voluntary Receipts</b>						
Planned Giving & Bankers Orders		24,078			24,078	22,378
Income Tax recovered		8,649			8,649	9,465
Collections in Church		6,925			6,925	8,100
Donations to the Church		1,414			1,414	1,877
Donations towards Clergy Expenses		0			0	6,210
Donation towards Bell Fund				0	0	5,350
Christmas Tree Festival Donations					0	0
Donations from Warminster School		12,900			12,900	11,500
Insurance receipt					0	0
Donations towards Parish Share					0	0
Legacies and Bequests		29,567			29,567	0
Other Receipts		138			138	38
Youth Group					0	0
Collections for other charities				3,241	3,241	1,852
		83,671		3,241	86,912	66,770
Activities for Generating Funds	7a	9,532	0		9,532	7,963
Investment Income	7b	9,350		772	10,122	10,041
Church Activities - Fees		9,233			9,233	6,535
<b>TOTAL RECEIPTS (OPERATING)</b>		<b>111,786</b>	<b>0</b>	<b>4,013</b>	<b>115,799</b>	<b>91,309</b>
<b>TOTAL RECEIPTS</b>		<b>111,786</b>	<b>0</b>	<b>4,013</b>	<b>115,799</b>	<b>91,309</b>
<b>PAYMENTS</b>						
<b>Church Activities</b>						
Diocesan Parish Share		28,355			28,355	74,863
Staffing costs (Clgy, Org, Adm)	7c	15,642			15,642	12,375
Church Running expenses	7c	40,629		0	40,629	39,253
Mission, Giving and Donations		0		3,788	3,788	1,119
Costs of Generating Funds	7d	400			400	735
Other Resources Expended	7e	1,264		185	1,449	2,534
<b>TOTAL PAYMENTS</b>		<b>86,290</b>	<b>0</b>	<b>3,973</b>	<b>90,263</b>	<b>130,879</b>
<b>EXCESS OF RECEIPTS OVER PAYMENTS</b>		<b>25,496</b>	<b>0</b>	<b>40</b>	<b>25,536</b>	<b>(39,570)</b>
<b>TRANSFERS BETWEEN FUNDS</b>					<b>0</b>	<b>0</b>
		<b>25,496</b>	<b>0</b>	<b>40</b>	<b>25,536</b>	<b>(39,570)</b>
<b>BANK ACCOUNTS AT 1 JANUARY</b>		<b>17,137</b>		<b>27,934</b>	<b>45,071</b>	<b>84,641</b>
<b>BANK ACCOUNTS AT 31ST DECEMBER</b>		<b>42,633</b>		<b>27,974</b>	<b>70,607</b>	<b>45,071</b>

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023  
 STATEMENT OF ASSETS AND LIABILITIES

	Note	UNRESTRICTED GENERAL FUNDS £	UNRESTRICTED DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL 2023 £	TOTAL 2022 £
<b>CASH FUNDS</b>						
<b>Bank Current Accounts</b>						
Bank Current Accounts	8	42,633		13,910	56,543	31,443
Bank Deposit Accounts	8			14,064	14,064	13,628
		<u>42,633</u>	<u>0</u>	<u>27,974</u>	<u>70,607</u>	<u>45,071</u>
Investment Assets at cost (Market Values included in Note 12)	12			32,495	32,495	32,310
22 Church Street- Assets Retained for Church Use	13	11,000			11,000	11,000
Amounts owing from the Fees Account		500			500	500
Liabilities -Donations due to other charities				(186)	(186)	(733)
		<u>54,133</u>	<u>0</u>	<u>60,283</u>	<u>114,416</u>	<u>88,148</u>

Approved by the Parochial Church Council on ..... and signed on its behalf by -

.....

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023  
NOTES TO THE FINANCIAL STATEMENTS

**1 Accounting Basis**

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**3 Funds**

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General funds represent the funds of the PCC that are not subject to special restrictions regarding their use and are available for application to the general purposes of the PCC, These include funds designated for a particular purpose by the PCC.

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**Restricted Funds**

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**4 Statement of Assets and Liabilities**

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**6 Other Accounts Administered by the Church Warden**

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THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
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7 FURTHER ANALYSIS OF RECEIPTS AND PAYMENTS ACCOUNTS

	GENERAL UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2023 £	TOTAL 2022 £
<b>RECEIPTS</b>				
<b>a) Activities for Generating Fund</b>				
Fetes and Bazaars	0		0	0
Other Fundraising Activities	7,629		7,629	5,700
Parish Magazine receipts	493		493	427
Magazine Advertising	370		370	115
Use of Church/West End	990		990	1,247
Miscellaneous Income	50		50	474
Parish Weekend	0		0	0
	<u>9,532</u>	<u>0</u>	<u>9,532</u>	<u>7,963</u>
<b>b) Investment Income</b>				
22 Church Street Rentals	9,350		9,350	9,666
Bank Interest		587	587	196
CCLA investment income		185	185	179
Proceeds from sale of investment		0	0	0
	<u>9,350</u>	<u>772</u>	<u>10,122</u>	<u>10,041</u>

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023  
 NOTES TO THE FINANCIAL STATEMENTS

7 FURTHER ANALYSIS OF RECEIPTS AND PAYMENTS ACCOUNTS (CONTINUED)

	GENERAL		TOTAL 2023 £	TOTAL 2022 £
	UNRESTRICTED	RESTRICTED		
	FUNDS	FUNDS		
	£	£		
<b>PAYMENTS</b>				
<b>c) Church Running Expenses</b>				
Utilities - Water	225		225	133
Utilities- Electricity	2,672		2,672	1,497
Upkeep of Services	1,695		1,695	1,199
Service leaflets/Church Literature	1,313		1,313	48
Accounts Fees	1,100		1,100	2,626
General Repairs and Maintenance	1,932		1,932	1,650
<u>General Parish Expenditure</u>				
Clergy expenses	3,401		3,401	5,702
Payt to Administrator /Organist	15,642		15,642	12,375
Car Park Rent and Grass Cutting			0	0
Christmas Tree Festival	184		184	281
Music Licence and Choir	638		638	627
Miscellaneous expenses	1,283		1,283	1,354
Youth Fund Expenses			0	0
Parish Weekend			0	0
Bank Charges	190		190	231
<u>Office Administration Expenses</u>				
Office Expenses- Telephone	1,386		1,386	1,269
Office Expenses- Stationery	598		598	280
Office Expenses- Photocopying	2,826		2,826	3,341
Office Expenses- Advertising	623		623	96
General Petty Cash/Postage	94		94	128
<u>Church Fabric Expenses</u>				
Work on the Bells			0	0
Repairs and Maintenance	5,685		5,685	3,526
Church Insurance	8,216		8,216	7,793
Heating Oil	4,713		4,713	5,533
Organ Servicing	1,608		1,608	996
Bank Charges				
Miscellaneous Expenses			0	0
Architect's Fees				
Sound System	247		247	943
	56,271	0	56,271	51,628

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023  
 NOTES TO THE FINANCIAL STATEMENTS

7 FURTHER ANALYSIS OF RECEIPTS AND PAYMENTS ACCOUNTS (CONTINUED)

	GENERAL		TOTAL 2023 £	TOTAL 2022 £
	UNRESTRICTED	RESTRICTED		
	FUNDS £	FUNDS £		
<b>PAYMENTS</b>				
d) Cost of Generating funds				
Fetes and Bazaar expenses	400		400	735
	<u>400</u>	<u>0</u>	<u>400</u>	<u>735</u>
e) Other Resources Expended				
22 Church Street	929		929	1,545
22 Church Street Insurance	335		335	310
Payment to the Fees Account	0		0	500
Purchase of Investments		185	185	179
	<u>1,264</u>	<u>185</u>	<u>1,449</u>	<u>2,534</u>

8 ANALYSIS OF BANK ACCOUNTS

	TOTALS 2023 £	TOTALS 2022 £
Lloyds Current account 0124930	18,849	3,051
CAF Gold A/c -00091818	4	4
CAF Cash A/c 0015105	37,690	28,389
CCLA Deposit Fund 634158002D		
CCLA Deposit Fund 634158001D	14,064	13,627
Lloyds A/c 07080688	0	0
	<u>70,607</u>	<u>45,071</u>

9 COMMITMENTS UNDER OPERATING LEASES

There were no commitments under operating leases as at 31st December 2023.

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023  
 NOTES TO THE FINANCIAL STATEMENTS

10 ANALYSIS OF FUNDS

FABRIC FUND

	TOTALS 2023 £	TOTALS 2022 £
Balance B/fwd	57,778	57,403
<u>RECEIPTS</u>		
Other Donations		
Bank interest	587	196
Other Income from Investments	185	179
Profit on sale of investment		
	58,550	57,778
<u>PAYMENTS</u>		
Repairs	0	0
Bank Charges	0	0
	0	0
Balance C/fwd	58,550	57,778

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023  
 NOTES TO THE FINANCIAL STATEMENTS

10 ANALYSIS OF FUNDS (Continued)	2023	2022
<b>CHOIR FUND</b>		
Balance B/fwd	447	447
Receipts in the year		
Payments		
Balance C/fwd	<u>447</u>	<u>447</u>
<b>YOUTH GROUP FUND</b>		
Balance B/fwd	1286	1286
Receipts for the year		
Payments made		
Balance C/fwd	<u>1286</u>	<u>1286</u>
<b>BELL FUND</b>		
Balance B/fwd	0	(5,350)
Bequest/Donations in the year	0	5,350
Payments made		0
Balance C/fwd	<u>0</u>	<u>0</u>
<b>TOTAL RESTRICTED FUNDS</b>	<u>60,283</u>	<u>59,511</u>

**11 INCOME TAX RECOVERABLE**

As at 31st December 2023 there was income tax recoverable on donations received in the year. This income tax is anticipated to be in the region of 8,500.

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022  
 NOTES TO THE FINANCIAL STATEMENTS

12 ANALYSIS OF INVESTMENTS

CHANCEL AND CHURCHYARD FABRIC ( INCLUDED IN FABRIC FUND)

	Number of shares	Cost  £
As at 1st January 2023	296.06	3,186
Dividends reinvested	8.55	185
Shares sold		
As at 31st December 2023	<u>304.61</u>	<u>3,371</u>

The above investments are held by the Salisbury Diocesan Board of Finance and the Central Board of Finance as trustee for the PCC. They are held in accordance with the terms of the particular trust investment.

	Valuation 31/12/2023 £	Valuation 31/12/2022 £
Chancel Fund 1340015675	6,885.75	6,112.43
		<u><u>3,371</u></u>

FABRIC FUND

Accumulation Fund Shares- Fabric Fund 634158001J

As at 1st January 2023	2,469.61	29,124
Movements in the year		
As at 31st December 2023	<u>2,469.61</u>	<u>29,124</u>

This fund was valued at £137,462.69 as at 31st December 2023 (2022:£130,909.58)

TOTAL COSTS AS AT 31ST DECEMBER 2022	<u><u>32,495</u></u>
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13 ASSETS RETAINED FOR CHURCH USE

This asset relates to the cost of 22 Church Street.

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# Accounts

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## **The Minster Church of St Denys Warminster - Annual Report of the Parochial Church Council for the year ended 31<sup>st</sup> December 2022**

### **Administrative Information**

The Minster is situated on the Bath Road, Warminster and is part of the River Were Benefice. It is part of the Diocese of Salisbury within the Church of England. The correspondence address is the Parish Office, The Minster Church of St Denys, Bath Road, Warminster, Wiltshire BA12 8PQ.

The Parochial Church Council (PCC) is a Charity and is registered with the Charity Commission of England and Wales as *The Parochial Church Council of the Ecclesiastical Parish of St Denys, Warminster*. Reg. No. 1174047.

*Incumbent:* Revd. Susan Foster (Commenced July 2022)

*Assistant Curate:* Vacant.

*Associate Priest:* Revd. Margaret Collins

*Wardens:* David Prior  
Trevor Hobgen

*Deanery Synod Representatives:* Ray Shorto  
Tom Miller  
Sheila Pomeroy

*Secretary:* Vacant

*Treasurer:* Nicholas Humpherson

The PCC Members who have served in 2022 were :-

#### *Elected Members:*

Until APCM 2023 Susan Allen  
Beverly Tonks

Until APCM 2024 Janet Jackson  
Claire Sharpe  
Michael Eaves

*Co-opted Members:* John Acton  
Philip Short  
Sylvia Short

*Bankers:* Lloyds Bank, 37 Market Place, Warminster BA12 9BD  
CAF Bank, 25 Kings Hill Avenue, Kings Hill,  
West Malling ME19 4JQ

*Independent Examiner:* Diana Miller, Robinson Miller, 3 Newopaul Way,  
Warminster BA12 8RY

### **Structure, governance and management**

The method of appointment of PCC Members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The Minster Church of St Denys is part of the River Were Benefice incorporating this church, St Mary's Church Upton Scudamore, St John's Church Boreham Road and St Aldhelm's Church Bishopstrow. It is led by the incumbent of The Minster Church, Revd. Susan Foster.

## **Objectives and activities**

The Minster's PCC has the responsibility for co-operating with the Incumbent, in promoting in the Parish of Warminster St Denys the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church building and for the property, 22 Church Street, Warminster, held under Trust by the Incumbent and Churchwardens.

## **Achievements and performance**

### **Church attendance and Services**

As at 31<sup>st</sup> December 2022 there were 125 Parishioners on the Church Electoral Roll of whom approx. 20 are not resident within the Parish; the roll reduced by 2 in the year.

Following the Covid-19 lockdowns, regular services resumed as normal for the whole of 2022 and most of the main 9.30am Sunday services were either live-streamed and recorded. However, since the late summer it has been the practice of the new Rector, Revd. Susan Foster, to pre-record a service. The average weekly attendance at regular services during October was 55 (includes both 8am and 9.30am regular Sunday services). This average normally increases at festivals and, in particular, during the Christmas period which totalled 281 for Christmas Eve and Christmas Day. In 2022 there were 5 marriages, 10 baptisms, 15 funerals and 3 interments of ashes held at the church although our clergy attended other funerals at West Wiltshire Crematorium.

Since the arrival of our Rector, Morning Prayer was held for the Benefice every morning except on a Friday and a rota of clergy lead the weekly and other occasional services at St Lawrence Chapel, Warminster.

## **Review of the Year**

The full PCC met 7 times during the year – the first 4 being chaired by a Churchwarden, David Prior, before the licensing of the Rector. The APM & APCM were held on 17<sup>th</sup> May. Committees met between Meetings and Minutes of those Meetings and Reports together with those of Deanery Synod and Churches Together in Warminster were received by the full PCC and discussed where necessary.

There is still no PCC Secretary taking responsibility for secretarial affairs but Sylvia Short kindly takes the minutes of the PCC meetings.

Apart from the regular PCC meetings the Clergy and Churchwardens normally met fortnightly or thereabouts. The weekly coffee morning (Oasis), the Parents & Toddlers group, Knit and Natter, Rainbows and Brownies and some other regular meetings take place at regular intervals during the course of the year. As a demonstration of public benefit, all these groups are offered the facilities of the West End without charge and the Parents and Toddlers group has been formally recognised by the PCC as a Minster Church group. Other bookings are also taken for one-off events as the church building has a large capacity and lends itself for provision of concerts and recitals.

A number of significant fund-raising events started again in 2022 following closure during the pandemic, including the summer fete and Christmas Tree Festival. The fete took place in the grounds of Warminster School whose staff helped considerably with the organisation – especially on the day – and we offer our grateful thanks to them. Similarly, there was a successful Christmas Tree Festival. Given its absence in 2021 the number of exhibits was good and, in many ways, more manageable than the huge number of exhibits in previous years.

The Minster continues to hold quarterly Messy Church (called Messy Minster) with sessions held on a Saturday morning ending with a simple act of worship and lunch. They have proved to be very popular and well supported, especially by those who do not attend Sunday worship.

The church has 1 licensed Lay Worship Leader. Additionally, there are 8 Lay Pastoral Assistants who support the clergy in their ministry. Holy Communion is normally taken

every month to 2 residential care homes, Wren House and Ashwood and there are a number of individuals supported regularly by this team. Additionally, members of the Minster congregation join others from local churches of all denominations as Warminster Street Pastors, each person attending on a 4-weekly basis. Prayer Pastors support the teams as they go out on a Friday night.

2022 saw us welcome Revd. Susan Foster, as Rector of the Benefice. She has been leading the team and, apart from her regular duties, has been pre-recording services every week and has re-introduced daily services of Morning Prayer in the Lady Chapel. She has also contributed in no small part to the re-vamping of the church's website. On the social side her husband, Anthony, has joined our social committee and is now a leading force with anything that requires catering.

Many in the church support or act as a representative on organisations which help or assist those in special need in the town such as Warminster Churches Together, Warminster Action Group, Link (hospital transport) and the Foodbank. The church has a representative on Cornerstone - a 'drop in' help centre three mornings a week but which also goes out 'mobile' to Warminster Hospital, to village locations and the housebound by request. We are also represented on Space for Life - a weekly gathering at a local coffee shop for discussion and personal guidance. The church regularly contributes goods to Warminster Foodbank.

The parish magazine is now a magazine for the whole benefice and has been re-titled as The Benefice Bulletin. It is produced 10 times a year and is available on-line or in print.

### **Princecroft Primary School 2023**

Princecroft continues to expand and now has over 170 pupils and with the opening of the new nursery in January 2022 numbers for the school and nursery are over 200. For the first time ever there is a waiting list for Reception in September 2023 and with agreement from the Council the School is due to refurbish the building next door for two year olds. Mrs Gemma Pierson is the Head Teacher from January 2023 having been Deputy head for the past six years and in attending weekly assemblies and family lunches on occasions, along with regular governor meetings, I can confirm that the school is thriving, with children and staff happy and enthusiastic in their learning and teaching. Nine of us from the Minster continue to take the Christian message in the form of bible stories in *Open the Book* on a weekly basis and at the end of this academic year we will have completed 18 years with Cathy Hobgen and myself there at the very first OTB in September 2005. Sue Allen (Governor)

### **Sunday lunches**

Delicious Sunday lunches have continued through from September to March on the last Sunday in the month in the west end. Anthony Foster has joined the team alongside Jean, Janet, Beverly, Sue, Revd Liz and Norma and has been a great help and lightened the load. These lunches start again on the last Sunday in September. Sheila Pomeroy

### **Oasis**

Oasis continues on every Tuesday with delicious cakes, biscuits and scones produced by faithful members of the congregation. It is an enormously beneficial time for so many, to gather together in the comfort of the West End, drink coffee or tea, chat and partake of the offerings of the morning. For many years contributions have been made into the 'beefeater' who sits resplendent in the centre of the tables and whose contents have provided finance for a number of things. Over the past years since reports were last published Oasis has paid for flowers and food on various occasions, for presents for those leaving and helping with Messy Minster. Sue Allen

### **Social Committee 2023**

The Social Committee organised a number of activities through the years since reports were last written though the years of Covid curtailed a number of things. In the last year we had our first summer fete held for the first time in years in the grounds of Warminster School. The school is now taking an active part in helping with the fete for which the

church - and the Social Committee is extremely thankful. Last year nearly £2,500 was raised and plans are in place to raise that amount and more in 2023. During the summer the new Rector arrived and Anthony, the Rector's husband has joined the Social Committee bringing a wealth of experience in the hospitality industry. We had a successful Patronal Festival Dinner and Stir up Sunday followed by the Christmas Raffle and Christmas Tree festival tombola all of which brought much needed funds to the church. After a one off Sunday lunch in November it was decided to reinstate Sunday lunches over the winter all of which were well attended. Sue Allen

### **Fabric Report**

The re-hanging of the church bells finally took place towards the end of the year and a service of re-dedication was conducted by the Bishop of Ramsbury in early 2022.

We are fortunate in having the services of a supervised Community Payback team who work outside around the church building, in the churchyard and car park every other Monday. They have done a great job in transforming the appearance of these areas and continue to maintain them and we receive a number of good comments concerning the greatly improved appearance of the churchyard. The churchyard is a popular place for dog walkers but, however, there have been a number of instances of dog fouling (especially in areas away from the main paths) so steps have been taken to erect signage asking people to keep their dog on a lead and clear up after them.

A comprehensive inventory of the church contents has been carried out and there were no significant changes revealed.

As reported last year, the effective life of the oil-fired boiler and the oil tank is of great concern and a small sub-committee was investigating replacement and has obtained quotations for the provision of a gas boiler. However, the faculty application is complicated but is nearing conclusion.

### **Financial Review 2022**

Full details are shown in the Financial Statements but a brief summary shows that total operating receipts on unrestricted funds were £83,732 whilst payments were £129,581 giving an excess of expenditure over receipts of 45,849. However, the full 2021 Diocesan Parish Share of £37,952 was paid during the year (in January 2022) as final payments of the bells refurbishment affected our cash flow at the time and the diocese allows for payments to be paid until the end of January in the following year. In reality, therefore, there was a shortfall of £7,897 and 2022 share was paid in full. Unlike 2021, 22 Church Street was let for almost the whole year with one change of tenant last summer.

Much of our regular congregational income is now received via regular bank transfer but overall congregational income is of concern given the slow decline in numbers. The members the PCC are grateful and wish to thank all those who have continued to support the church financially.

### **Synod Report**

During 2022 there have been two Synod meetings one in May and one in November. The May was the first after the period of inactivity due to Covid. The November meeting was the start of a series of meeting relating to getting information together for the churches in the Heytesbury Deanery to form the basis of a plan for Deanery Churches. Tom Miller

### **Baptism Partnership**

There were 7 Baptisms during 2022 involving Baptism Partners. It is good to be able to celebrate Baptism after the past 2 years of not mixing too much. We keep in touch with families for 4 years giving Baptism Anniversary cards for 4 years after the Baptism.. At

the Baptism we give a gift to the child, such as a prayer book or bible appropriate to the child's age. Sylvia Short

**Lay Pastoral Assistants**

We met during the year as a group with Revd Liz Smith and will be meeting in the New Year with Revd Susan Foster. We continue to keep in touch with those not able to come to church taking Home Communion or just visiting for a chat. We take Home Communion to Wren House and Ashwood and are also on the rota at Homeminster House to organise a short non-communion Service. Sylvia Short

**Safeguarding**

The PCC complies with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 having due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

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During the course of the year a number of faithful worshippers died and their presence at our services and contributions over many years are greatly missed.

The PCC wishes to thank all those who contribute and support the life, ministry and mission of the church throughout the year.

Signed.....

Date.....

MINSTER CHURCH OF ST DENYS , WARMINSTER

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022  
 RECEIPTS AND PAYMENTS ACCOUNT

	Note	GENERAL UNRESTRICTED FUNDS £	DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL 2022 £	TOTAL 2021 £
<b>RECEIPTS</b>						
<b>Voluntary Receipts</b>						
Planned Giving & Bankers Orders		22,378			22,378	25,956
Income Tax recovered		9,465			9,465	9,353
Collections in Church		8,100			8,100	7,103
Donations to the Church		1,877			1,877	1,492
Donations towards Clergy Expenses		6,210			6,210	1,670
Donation towards Bell Fund				5,350	5,350	5,530
Christmas Tree Festival Donations					0	0
Donations from Warminster School		11,500			11,500	3,600
Insurance receipt					0	0
Donations towards Parish Share					0	0
Legacies and Bequests					0	0
Other Receipts		38			38	212
Youth Group					0	0
Collections for other charities				1,852	1,852	0
		59,568		7,202	66,770	54,916
<b>Activities for Generating Funds</b>	7a	7,963	0		7,963	4,983
<b>Investment Income</b>	7b	9,666		375	10,041	29,596
<b>Church Activities - Fees</b>		6,535			6,535	2,859
<b>TOTAL RECEIPTS (OPERATING)</b>		83,732	0	7,577	91,309	92,354
<b>TOTAL RECEIPTS</b>		83,732	0	7,577	91,309	92,354
<b>PAYMENTS</b>						
<b>Church Activities</b>						
Diocesan Parish Share		74,863			74,863	0
Staffing costs (Clyg, Org, Adm)	7c	12,375			12,375	10,336
Church Running expenses	7c	39,253		0	39,253	53,944
Mission, Giving and Donations		0		1,119	1,119	408
<b>Costs of Generating Funds</b>	7d	735			735	0
<b>Other Resources Expended</b>	7e	2,355		179	2,534	6,993
<b>TOTAL PAYMENTS</b>		129,581	0	1,298	130,879	71,681
<b>EXCESS OF RECEIPTS OVER PAYMENTS</b>		(45,849)	0	6,279	(39,570)	20,673
<b>TRANSFERS BETWEEN FUNDS</b>					0	0
		(45,849)	0	6,279	(39,570)	20,673
<b>BANK ACCOUNTS AT 1 JANUARY</b>		62,986		21,655	84,641	63,968
<b>BANK ACCOUNTS AT 31ST DECEMBER</b>		17,137		27,934	45,071	84,641

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022  
 STATEMENT OF ASSETS AND LIABILITIES

	Note	UNRESTRICTED GENERAL FUNDS £	UNRESTRICTED DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL 2022 £	TOTAL 2021 £
<b>CASH FUNDS</b>						
<b>Bank Current Accounts</b>						
Bank Current Accounts	8	17,137		14,306	31,443	71,008
Bank Deposit Accounts	8			13,628	13,628	13,633
		<u>17,137</u>	<u>0</u>	<u>27,934</u>	<u>45,071</u>	<u>84,641</u>
Investment Assets at cost (Market Values included in Note 12)	12			32,310	32,310	32,131
22 Church Street- Assets Retained for Church Use	13	11,000			11,000	11,000
Amounts owing from the Fees Account		500			500	
Liabilities -Donations due to other charities				(733)	(733)	
		<u>28,637</u>	<u>0</u>	<u>59,511</u>	<u>88,148</u>	<u>127,772</u>

Approved by the Parochial Church Council on ..... and signed on its behalf by -

.....

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022  
NOTES TO THE FINANCIAL STATEMENTS

**1 Accounting Basis**

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.

- 2** Fixed assets retained for church use is the property 22 Church Street, at cost. This was formerly the parish office although is temporarily rented out.

**3 Funds**

**General Funds**

General funds represent the funds of the PCC that are not subject to special restrictions regarding their use and are available for application to the general purposes of the PCC, These include funds designated for a particular purpose by the PCC.

In the year ended 31st December 2015 a designated fund was allocated for Church maintenance and repairs.

**Restricted Funds**

The Fabric fund is the restricted fund set aside for the maintenance of the Church structure and related property including all costs in respect of the ongoing heating and insurance of the building.

The 22 Church Street fund represents funds to be utilised exclusively for the maintenance of 22 Church Street.

Donations provided for specific purposes are treated as restricted funds and accounted for accordingly. This includes contributions made specifically towards the costs of the Diocesan Parish Share.

Monies held on behalf of the choir are also classified as restricted funds.

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of other Church Groups that owe affiliation to another body, nor those that are informal gatherings of Church Members.

Subject to the above, all receipts and payments include income as received and expenditure when irrevocably paid.

**4 Statement of Assets and Liabilities**

The following assets are recognised, but not necessarily valued in the Statement of Assets and Liabilities

Moveable church furnishings held by the church wardens on special trust for the PCC, and which require a faculty for disposal

Land and Buildings held on behalf of the PCC

Other fixtures, fittings and office equipment where the PCC is free to dispose of such assets without faculty

Investments held beneficially by the PCC

**5 The Brodribb Tomb**

The Brodribb Tomb investments are managed and maintained separately by the Vicar and the Churchwardens for the benefit of the maintenance of the Brodribb Tomb and, as such are not included within these financial statements.

In addition to the bank accounts and investments included in the financial statements of the Minster Church of St Denys are the following in respect of the above:-

Lloyds Account 07080785

CCLA Church of England Investment Fund Account 776476001S in which 103 shares are held and on which income is paid quarterly into the above Lloyds Account 07080785

**6 Other Accounts Administered by the Church Warden**

A separate bank account (called the Fees Account for the Benefice) held with CAF Bank under reference 00016144 is maintained by the Church Warden in respect of monies received for various occasional offices.

This money is not however part of the funds of the Minster Church of St Denys and as such is excluded for the financial statements.

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022  
 NOTES TO THE FINANCIAL STATEMENTS

7 FURTHER ANALYSIS OF RECEIPTS AND PAYMENTS ACCOUNTS

	GENERAL UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2022 £	TOTAL 2021 £
<b>RECEIPTS</b>				
<b>a) Activities for Generating Fund</b>				
Fetes and Bazaars			0	0
Other Fundraising Activities	5,700		5,700	704
Parish Magazine receipts	427		427	389
Magazine Advertising	115		115	400
Use of Church/West End	1,247		1,247	310
Miscellaneous Income	474		474	0
Parish Weekend			0	3,180
	<u>7,963</u>	<u>0</u>	<u>7,963</u>	<u>4,983</u>
<b>b) Investment Income</b>				
22 Church Street Rentals	9,666		9,666	6,415
Bank Interest		196	196	13
CCLA investment income		179	179	168
Proceeds from sale of investment			0	23,000
	<u>9,666</u>	<u>375</u>	<u>10,041</u>	<u>29,596</u>

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022  
 NOTES TO THE FINANCIAL STATEMENTS

7 FURTHER ANALYSIS OF RECEIPTS AND PAYMENTS ACCOUNTS (CONTINUED)

	GENERAL		TOTAL 2022 £	TOTAL 2021 £
	UNRESTRICTED	RESTRICTED		
	FUNDS £	FUNDS £		
<b>PAYMENTS</b>				
c) Church Running Expenses				
Utilities - Water	133		133	131
Utilities- Electricity	1,497		1,497	880
Upkeep of Services	1,199		1,199	636
Service leaflets/Church Literature	48		48	606
Accounts Fees	2,626		2,626	2,000
General Repairs and Maintenance	1,650		1,650	1,204
<u>General Parish Expenditure</u>				
Clergy expenses	5,702		5,702	4,087
Payt to Administrator /Organist	12,375		12,375	10,336
Car Park Rent and Grass Cutting			0	32
Christmas Tree Festival	281		281	0
Music Licence and Choir	627		627	548
Miscellaneous expenses	1,354		1,354	629
Youth Fund Expenses			0	40
Parish Weekend			0	3,105
Bank Charges	231		231	141
<u>Office Administration Expenses</u>				
Office Expenses- Telephone	1,269		1,269	1,232
Office Expenses- Stationery	280		280	239
Office Expenses- Photocopying	3,341		3,341	1,508
Office Expenses- Advertising	96		96	56
General Petty Cash/Postage	128		128	88
<u>Church Fabric Expenses</u>				
Work on the Bells			0	13,495
Repairs and Maintenance	3,526		3,526	10,429
Church Insurance	7,793		7,793	7,523
Heating Oil	5,533		5,533	4,261
Organ Servicing	996		996	936
Bank Charges				
Miscellaneous Expenses			0	0
Architect's Fees				
Sound System	943		943	138
	51,628	0	51,628	64,280

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022  
 NOTES TO THE FINANCIAL STATEMENTS

7 FURTHER ANALYSIS OF RECEIPTS AND PAYMENTS ACCOUNTS (CONTINUED)

		GENERAL		TOTAL	TOTAL
		UNRESTRICTED	RESTRICTED	2022	2021
		FUNDS	FUNDS	£	£
		£	£		
<b>PAYMENTS</b>					
d)	<b>Cost of Generating funds</b>				
	Fetes and Bazaar expenses	735		735	0
		735	0	735	0
e)	<b>Other Resources Expended</b>				
	22 Church Street	1,545		1,545	6,545
	22 Church Street Insurance	310		310	280
	Payment to the Fees Account	500		500	
	Purchase of Investments		179	179	168
		2,355	179	2,534	6,993

8 ANALYSIS OF BANK ACCOUNTS

	TOTALS	TOTALS
	2022	2021
	£	£
Lloyds Current account 0124930	3,051	44,566
CAF Gold A/c -00091818	4	4
CAF Cash A/c 0015105	28,389	26,439
CCLA Deposit Fund 634158002D		
CCLA Deposit Fund 634158001D	13,627	13,450
Lloyds A/c 07080688	0	182
	45,071	84,641

9 COMMITMENTS UNDER OPERATING LEASES

There were no commitments under operating leases as at 31st December 2022.

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022  
 NOTES TO THE FINANCIAL STATEMENTS

10 ANALYSIS OF FUNDS

FABRIC FUND

	TOTALS 2022 £	TOTALS 2021 £
Balance B/fwd	57,403	44,784
<u>RECEIPTS</u>		
Other Donations		
Bank interest	196	13
Other Income from Investments	179	168
Profit on sale of investment		18,347
	57,778	63,312
<u>PAYMENTS</u>		
Repairs	0	5,909
Bank Charges	0	0
	0	5,909
Balance C/fwd	57,778	57,403

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022  
 NOTES TO THE FINANCIAL STATEMENTS

10 ANALYSIS OF FUNDS (Continued)	2022	2021
<b>CHOIR FUND</b>		
Balance B/fwd	447	447
Receipts in the year		
Payments		
Balance C/fwd	<u>447</u>	<u>447</u>
<b>YOUTH GROUP FUND</b>		
Balance B/fwd	1286	1326
Receipts for the year		
Payments made		(40)
Balance C/fwd	<u>1286</u>	<u>1286</u>
<b>BELL FUND</b>		
Balance B/fwd	(5,350)	327
Bequest/Donations in the year	5,350	5,530
Payments made		(11,207)
Balance C/fwd	<u>0</u>	<u>(5,350)</u>
<b>TOTAL RESTRICTED FUNDS</b>	<u><u>59,511</u></u>	<u><u>53,786</u></u>

**11 INCOME TAX RECOVERABLE**

As at 31st December 2022 there was income tax recoverable on donations received in the year. This income tax is anticipated to be in the region of 8,500.

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022  
 NOTES TO THE FINANCIAL STATEMENTS

12 ANALYSIS OF INVESTMENTS

CHANCEL AND CHURCHYARD FABRIC ( INCLUDED IN FABRIC FUND)

	Number of shares	Cost  £
As at 1st January 2022	287.76	3,007
Dividends reinvested	8.30	179
Shares sold		
As at 31st December 2022	<u>296.06</u>	<u>3,186</u>

The above investments are held by the Salisbury Diocesan Board of Finance and the Central Board of Finance as trustee for the PCC. They are held in accordance with the terms of the particular trust investment.

	Valuation 31/12/2022 £	Valuation 31/12/2021 £
Chancel Fund 134001567S	6,112.43	6,729.76
		<u><u>3,186</u></u>

FABRIC FUND

Accumulation Fund Shares- Fabric Fund 634158001J

As at 1st January 2022	2,469.61	29,124
Movements in the year		
As at 31st December 2022	<u>2,469.61</u>	<u>29,124</u>

This fund was valued at £130,909.58 as at 31st December 2022 (2021:£144,035.80)

TOTAL COSTS AS AT 31ST DECEMBER 2022	<u><u>32,310</u></u>
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13 ASSETS RETAINED FOR CHURCH USE

This asset relates to the cost of 22 Church Street.

**INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL  
CHURCH COUNCIL OF THE MINSTER OF ST. DENYS**

I report on the accounts for the year ended 31<sup>st</sup> December 2022.

**Respective responsibilities of the PCC and examiner**

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

It is my responsibility to

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

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. My 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 considering any unusual items or disclosures in the Financial Statements and seeking explanation from you as the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination no matter has come to my attention

1. Which gives me reasonable cause to believe that, in any material respect, the requirements
  - To keep accounting records in accordance with Section 130 of the Charities Act; and
  - To prepare financial statements, which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.

Diana Miller FCA  
Robinson Miller  
Chartered Accountants



3 Newopaul Way  
Warminster  
Wiltshire  
BA12 8RY

19<sup>th</sup> July 2023

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# Accounts

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MINSTER CHURCH OF ST DENYS , WARMINSTER  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021  
 RECEIPTS AND PAYMENTS ACCOUNT

	Note	GENERAL UNRESTRICTED FUNDS £	DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL 2021 £	TOTAL 2020 £
<b>RECEIPTS</b>						
<b>Voluntary Receipts</b>						
Planned Giving & Bankers Orders		25,956			25,956	27,194
Income Tax recovered		9,353			9,353	10,191
Collections in Church		7,103			7,103	9,301
Donations to the Church		1,492			1,492	4,734
Donations towards Clergy Expenses		1,670			1,670	0
Donation towards Bell Fund				5,530	5,530	700
Christmas Tree Festival Donations					0	0
Donations from Warminster School		3,600			3,600	4,200
Insurance receipt					0	0
Donations towards Parish Share					0	0
Legacies and Bequests					0	0
Other Receipts		212			212	5
Youth Group					0	80
Collections for other charities					0	367
		49,386		5,530	54,916	56,772
<b>Activities for Generating Funds</b>	7a	4,983			4,983	2,259
<b>Investment Income</b>	7b	6,415		23,181	29,596	8,274
<b>Church Activities - Fees</b>		2,859			2,859	2,900
<b>TOTAL RECEIPTS (OPERATING)</b>		63,643	0	28,711	92,354	70,205
<b>TOTAL RECEIPTS</b>		63,643	0	28,711	92,354	70,205
<b>PAYMENTS</b>						
<b>Church Activities</b>						
Diocesan Parish Share					0	37,953
Staffing costs (Clyg, Org, Adm)	7c	10,336			10,336	7,720
Church Running expenses	7c	36,788		17,156	53,944	33,261
Mission, Giving and Donations		408			408	855
<b>Costs of Generating Funds</b>	7d	0			0	0
<b>Other Resources Expended</b>	7e	6,825		168	6,993	396
<b>TOTAL PAYMENTS</b>		54,357		17,324	71,681	80,185
<b>EXCESS OF RECEIPTS OVER PAYMENTS</b>		9,286		11,387	20,673	(9,980)
<b>TRANSFERS BETWEEN FUNDS</b>					0	0
		9,286		11,387	20,673	(9,980)
<b>BANK ACCOUNTS AT 1 JANUARY</b>		53,700		10,268	63,968	73,948
<b>BANK ACCOUNTS AT 31ST DECEMBER</b>		62,986		21,655	84,641	63,968

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021  
 STATEMENT OF ASSETS AND LIABILITIES

	Note	UNRESTRICTED GENERAL FUNDS £	UNRESTRICTED DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL 2021 £	TOTAL 2020 £
<b>CASH FUNDS</b>						
<b>Bank Current Accounts</b>						
Bank Current Accounts	8	62,986		8,022	71,008	38,786
Bank Deposit Accounts	8	0		13,633	13,633	25,182
		<u>62,986</u>	<u>0</u>	<u>21,655</u>	<u>84,641</u>	<u>63,968</u>
Investment Assets at cost (Market Values included in Note 12)	12			32,131	32,131	36,616
22 Church Street- Assets Retained for Church Use	13	11,000			11,000	11,000
<b>Liabilities</b>						
		<u>73,986</u>	<u>0</u>	<u>53,786</u>	<u>127,772</u>	<u>111,584</u>

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021  
NOTES TO THE FINANCIAL STATEMENTS

**1 Accounting Basis**

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.

- 2** Fixed assets retained for church use is the property 22 Church Street, at cost.  
This was formerly the parish office although is temporarily rented out.

**3 Funds**

**General Funds**

General funds represent the funds of the PCC that are not subject to special restrictions regarding their use and are available for application to the general purposes of the PCC, These include funds designated for a particular purpose by the PCC.

In the year ended 31st December 2015 a designated fund was allocated for Church maintenance and repairs.

**Restricted Funds**

The Fabric fund is the restricted fund set aside for the maintenance of the Church structure and related property including all costs in respect of the ongoing heating and insurance of the building.

The 22 Church Street fund represents funds to be utilised exclusively for the maintenance of 22 Church Street.

Donations provided for specific purposes are treated as restricted funds and accounted for accordingly. This includes contributions made specifically towards the costs of the Diocesan Parish Share.

Monies held on behalf of the choir are also classified as restricted funds.

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of other Church Groups that owe affiliation to another body, nor those that are informal gatherings of Church Members.

Subject to the above, all receipts and payments include income as received and expenditure when irrevocably paid.

**THE MINSTER CHURCH OF ST DENYS , WARMINSTER**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**  
**NOTES TO THE FINANCIAL STATEMENTS**

**4 Statement of Assets and Liabilities**

The following assets are recognised, but not necessarily valued in the Statement of Assets and Liabilities

Moveable church furnishings held by the church wardens on special trust for the PCC, and which require a faculty for disposal

Land and Buildings held on behalf of the PCC

Other fixtures, fittings and office equipment where the PCC is free to dispose of such assets without faculty

Investments held beneficially by the PCC

**5 The Brodribb Tomb**

The Brodribb Tomb investments are managed and maintained separately by the Vicar and the Churchwardens for the benefit of the maintenance of the Brodribb Tomb and, as such are not included within these financial statements.

In addition to the bank accounts and investments included in the financial statements of the Minster Church of St Denys are the following in respect of the above:-

Lloyds Account 07080785

CCLA Church of England Investment Fund Account 776476001S in which 103 shares are held and on which income is paid quarterly into the above Lloyds Account 07080785

**6 Other Accounts Administered by the Church Warden**

A separate bank account (called the Fees Account for the Benefice) held with CAF Bank under reference 00016144 is maintained by the Church Warden in respect of monies received for various occasional offices.

This money is not however part of the funds of the Minster Church of St Denys and as such is excluded for the financial statements.

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021  
 NOTES TO THE FINANCIAL STATEMENTS

7 FURTHER ANALYSIS OF RECEIPTS AND PAYMENTS ACCOUNTS

	GENERAL UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2021 £	TOTAL 2020 £
<b>RECEIPTS</b>				
<b>a) Activities for Generating Fund</b>				
Fetes and Bazaars			0	0
Other Fundraising Activities	704		704	1,452
Parish Magazine receipts	389		389	346
Magazine Advertising	400		400	300
Use of Church/West End	310		310	0
Miscellaneous Income			0	11
Parish Weekend	3,180		3,180	150
	<u>4,983</u>	<u>0</u>	<u>4,983</u>	<u>2,259</u>
<b>b) Investment Income</b>				
22 Church Street Rentals	6,415		6,415	7,995
Bank Interest		13	13	121
CCLA investment income		168	168	158
Proceeds from sale of investment		23,000	23,000	0
	<u>6,415</u>	<u>23,181</u>	<u>29,596</u>	<u>8,274</u>

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021  
 NOTES TO THE FINANCIAL STATEMENTS

7 FURTHER ANALYSIS OF RECEIPTS AND PAYMENTS ACCOUNTS (CONTINUED)

	GENERAL		TOTAL 2021 £	TOTAL 2020 £
	UNRESTRICTED	RESTRICTED		
	FUNDS £	FUNDS £		
<b>PAYMENTS</b>				
c) Church Running Expenses				
Utilities - Water	131		131	117
Utilities- Electricity	880		880	1,842
Upkeep of Services	636		636	497
Service leaflets/Church Literature	606		606	362
Accounts Fees	2,000		2,000	0
General Repairs and Maintenance	1,204		1,204	926
<u>General Parish Expenditure</u>				
Clergy expenses	4,087		4,087	1,441
Pay to Administrator /Organist	10,336		10,336	7,720
Car Park Rent and Grass Cutting	32		32	0
Christmas Tree Festival			0	97
Music Licence and Choir	548		548	477
Miscellaneous expenses	629		629	1,263
Youth Fund Expenses		40	40	90
Parish Weekend	3,105		3,105	648
Bank Charges	141		141	75
<u>Office Administration Expenses</u>				
Office Expenses- Telephone	1,232		1,232	1,272
Office Expenses- Stationery	239		239	375
Office Expenses- Photocopying	1,508		1,508	919
Office Expenses- Advertising	56		56	0
General Petty Cash/Postage	88		88	34
<u>Church Fabric Expenses</u>				
Work on the Bells	2,288	11,207	13,495	8,304
Repairs and Maintenance	4,520	5,909	10,429	2,021
Church Insurance	7,523		7,523	7,381
Heating Oil	4,261		4,261	4,408
Organ Servicing	936		936	192
Bank Charges				
Miscellaneous Expenses			0	0
Architect's Fees				
Sound System	138		138	520
	47,124	17,156	64,280	40,981

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021  
 NOTES TO THE FINANCIAL STATEMENTS

7 FURTHER ANALYSIS OF RECEIPTS AND PAYMENTS ACCOUNTS (CONTINUED)

	GENERAL		TOTAL 2021 £	TOTAL 2020 £
	UNRESTRICTED	RESTRICTED		
	FUNDS £	FUNDS £		
<b>PAYMENTS</b>				
d) Cost of Generating funds				
Fetes and Bazaar expenses			0	0
	0	0	0	0
e) Other Resources Expended				
22 Church Street	6,545		6,545	85
22 Church Street Insurance	280		280	153
Purchase of Investments		168	168	158
	6,825	168	6,993	396

8 ANALYSIS OF BANK ACCOUNTS

	TOTALS 2021 £	TOTALS 2020 £
Lloyds Current account 0124930	44,566	17,407
CAF Gold A/c -00091818	4	12,517
CAF Cash A/c 0015105	26,439	8,863
CCLA Deposit Fund 634158002D		11,556
CCLA Deposit Fund 634158001D	13,450	13,443
Lloyds A/c 07080688	182	182
	84,641	63,968

9 COMMITMENTS UNDER OPERATING LEASES

There were no commitments under operating leases as at 31st December 2021.

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021  
 NOTES TO THE FINANCIAL STATEMENTS

10 ANALYSIS OF FUNDS

FABRIC FUND

	TOTALS	TOTALS
	2021	2020
	£	£
Balance B/fwd	44,784	44,504
<u>RECEIPTS</u>		
Other Donations		
Bank interest	13	122
Other Income from Investments	168	158
Profit on sale of investment	18,347	0
Transfer From General Funds		0
	<hr/>	<hr/>
	63,312	44,784
<u>PAYMENTS</u>		
Repairs	5,909	
Bank Charges	0	0
	<hr/>	<hr/>
	5,909	0
	<hr/>	<hr/>
Balance C/fwd	57,403	44,784

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021  
 NOTES TO THE FINANCIAL STATEMENTS

**10 ANALYSIS OF FUNDS (Continued)**

**CHOIR FUND**

Balance B/fwd	447	447
Receipts in the year		
Payments	0	0
Balance C/fwd	<u>447</u>	<u>447</u>

**YOUTH GROUP FUND**

Balance B/fwd	1326	1336
Receipts for the year		80
Payments made	(40)	(90)
Balance C/fwd	<u>1286</u>	<u>1326</u>

**BELL FUND**

Balance B/fwd	327	7,931
Bequest/Donations in the year	5,530	700
Payments made	(11,207)	(8,304)
Balance C/fwd	<u>(5,350)</u>	<u>327</u>

**TOTAL RESTRICTED FUNDS**

<u>53,786</u>	<u>46,884</u>
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**11 INCOME TAX RECOVERABLE**

As at 31st December 2021 there was income tax recoverable on donations received in the year. This income tax is anticipated to be in the region of 8,500.

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021  
 NOTES TO THE FINANCIAL STATEMENTS

12 ANALYSIS OF INVESTMENTS

CHANCEL AND CHURCHYARD FABRIC ( INCLUDED IN FABRIC FUND)

	Number of shares	Cost  £
<b>Income Fund Shares- Chancel Fund 134001567S</b>		
As at 1st January 2021	280.11	2,839
Dividends reinvested	7.65	168
Shares sold	0.00	0
As at 31st December 2021	<u>287.76</u>	<u>3,007</u>

The above investments are held by the Salisbury Diocesan Board of Finance and the Central Board of Finance as trustee for the PCC. They are held in accordance with the terms of the particular trust investment.

	Valuation 31/12/2021	Valuation 31/12/2020
	£	£
Chancel Fund 134001567S	6,729.76	5,738.70

3,007

**FABRIC FUND**

Accumulation Fund Shares- Fabric Fund 634158001J

As at 1st January 2021	2,864.19	33,777
Movements in the year	(394.58)	(4,653)
As at 31st December 2021	<u>2,469.61</u>	<u>29,124</u>

This fund was valued at £144,035.80 as at 31st December 2021 (2020:£142,402.66)

**TOTAL COSTS AS AT 31ST DECEMBER 2021**

32,131

13 ASSETS RETAINED FOR CHURCH USE

This asset relates to the cost of 22 Church Street.

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# Accounts

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**MINSTER CHURCH OF ST DENYS , WARMINSTER**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020  
 RECEIPTS AND PAYMENTS ACCOUNT

	Note	GENERAL UNRESTRICTED FUNDS £	DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL 2020 £	TOTAL 2019 £
<b>RECEIPTS</b>						
<b>Voluntary Receipts</b>						
Planned Giving & Bankers Orders		27,194			27,194	31,641
Income Tax recovered		10,191			10,191	10,686
Collections in Church		9,301			9,301	8,576
Donations to the Church		4,734			4,734	3,525
Donations towards Defibrillator					0	0
Donation towards Bell Fund				700	700	6,809
Christmas Tree Festival Donations					0	1,247
Donations from Warminster School		4,200			4,200	10,800
Insurance receipt					0	7,500
Donations towards Parish Share					0	0
Legacies and Bequests					0	2,495
Other Receipts		5			5	269
Youth Group				80	80	621
Collections for other charities				367	367	3,092
		55,625		1,147	56,772	87,261
<b>Activities for Generating Funds</b>	7a	2,259			2,259	12,540
<b>Investment Income</b>	7b	7,995		279	8,274	8,344
<b>Church Activities - Fees</b>		2,900			2,900	7,142
<b>TOTAL RECEIPTS (OPERATING)</b>		68,779	0	1,426	70,205	115,287
<b>TOTAL RECEIPTS</b>		68,779	0	1,426	70,205	115,287
<b>PAYMENTS</b>						
<b>Church Activities</b>						
Diocesan Parish Share		37,953			37,953	39,490
Staffing costs (Clyg, Org, Adm)	7c	9,819			9,819	9,819
Church Running expenses	7c	22,768		8,394	31,162	64,935
Mission, Giving and Donations		488		367	855	3,820
<b>Costs of Generating Funds</b>	7d	0			0	133
<b>Other Resources Expended</b>	7e	238		158	396	542
<b>TOTAL PAYMENTS</b>		71,266		8,919	80,185	118,739
<b>EXCESS OF RECEIPTS OVER PAYMENTS</b>		(2,487)		(7,493)	(9,980)	(3,452)
<b>TRANSFERS BETWEEN FUNDS</b>					0	0
		(2,487)		(7,493)	(9,980)	(3,452)
<b>BANK ACCOUNTS AT 1 JANUARY</b>		56,187		17,761	73,948	77,400
<b>BANK ACCOUNTS AT 31ST DECEMBER</b>		53,700		10,268	63,968	73,948

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020  
 STATEMENT OF ASSETS AND LIABILITIES

	Note	UNRESTRICTED GENERAL FUNDS £	UNRESTRICTED DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL 2020 £	TOTAL 2019 £
<b>CASH FUNDS</b>						
<b>Bank Current Accounts</b>						
Bank Current Accounts	8	36,686		2,100	38,786	48,874
Bank Deposit Accounts	8	17,014		8,168	25,182	25,074
		<u>53,700</u>	<u>0</u>	<u>10,268</u>	<u>63,968</u>	<u>73,948</u>
Investment Assets at cost (Market Values included in Note 12)	12			36,616	36,616	36,458
22 Church Street- Assets Retained for Church Use	13	11,000			11,000	11,000
<b>Liabilities</b>						
Parish Weekend creditor						189
		<u>64,700</u>	<u>0</u>	<u>46,884</u>	<u>111,584</u>	<u>121,217</u>

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020  
NOTES TO THE FINANCIAL STATEMENTS

**1 Accounting Basis**

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.

- 2** Fixed assets retained for church use is the property 22 Church Street, at cost. This was formerly the parish office although is temporarily rented out.

**3 Funds**

**General Funds**

General funds represent the funds of the PCC that are not subject to special restrictions regarding their use and are available for application to the general purposes of the PCC, These include funds designated for a particular purpose by the PCC.

In the year ended 31st December 2015 a designated fund was allocated for Church maintenance and repairs.

**Restricted Funds**

The Fabric fund is the restricted fund set aside for the maintenance of the Church structure and related property including all costs in respect of the ongoing heating and insurance of the building.

The 22 Church Street fund represents funds to be utilised exclusively for the maintenance of 22 Church Street.

Donations provided for specific purposes are treated as restricted funds and accounted for accordingly. This includes contributions made specifically towards the costs of the Diocesan Parish Share.

Monies held on behalf of the choir are also classified as restricted funds.

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of other Church Groups that owe affiliation to another body, nor those that are informal gatherings of Church Members.

Subject to the above, all receipts and payments include income as received and expenditure when irrevocably paid.

**4 Statement of Assets and Liabilities**

The following assets are recognised, but not necessarily valued in the Statement of Assets and Liabilities

Moveable church furnishings held by the church wardens on special trust for the PCC, and which require a faculty for disposal

Land and Buildings held on behalf of the PCC

Other fixtures, fittings and office equipment where the PCC is free to dispose of such assets without faculty

Investments held beneficially by the PCC

**5 The Brodribb Tomb**

The Brodribb Tomb investments are managed and maintained separately by the Vicar and the Churchwardens for the benefit of the maintenance of the Brodribb Tomb and, as such are not included within these financial statements.

In addition to the bank accounts and investments included in the financial statements of the Minster Church of St Denys are the following in respect of the above:-

Lloyds Account 07080785  
CCLA Church of England Investment Fund Account 776476001S in which 103 shares are held and on which income is paid quarterly into the above Lloyds Account 07080785

**6 Other Accounts Administered by the Church Warden**

A separate bank account held with CAF Bank under reference 000161444 is maintained by the Church Warden in respect of monies received for various occasional offices.

This money is not however part of the funds of the Minster Church of St Denys and as such is excluded for the financial statements.

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020  
 NOTES TO THE FINANCIAL STATEMENTS

7 FURTHER ANALYSIS OF RECEIPTS AND PAYMENTS ACCOUNTS

	GENERAL UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2020 £	TOTAL 2019 £
<b>RECEIPTS</b>				
<b>a) Activities for Generating Fund</b>				
Fetes and Bazaars			0	1,704
Other Fundraising Activities	1,452		1,452	2,270
Parish Magazine receipts	346		346	1,051
Magazine Advertising	300		300	730
Use of Church/West End			0	1,379
Miscellaneous Income	11		11	246
Parish Weekend	150		150	5,160
	<u>2,259</u>	<u>0</u>	<u>2,259</u>	<u>12,540</u>
<b>b) Investment Income</b>				
22 Church Street Rentals	7,995		7,995	7,979
Bank Interest		121	121	216
CCLA investment income		158	158	149
Other income from investments		0	0	0
	<u>7,995</u>	<u>279</u>	<u>8,274</u>	<u>8,344</u>

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020  
 NOTES TO THE FINANCIAL STATEMENTS

7 FURTHER ANALYSIS OF RECEIPTS AND PAYMENTS ACCOUNTS (CONTINUED)

	GENERAL		TOTAL 2020 £	TOTAL 2019 £
	UNRESTRICTED	RESTRICTED		
	FUNDS £	FUNDS £		
<b>PAYMENTS</b>				
<b>c) Church Running Expenses</b>				
Utilities - Water	117		117	100
Utilities- Electricity	1,842		1,842	2,160
Upkeep of Services	497		497	1,580
Service leaflets/Church Literature	362		362	1,781
Accounts Fees	0		0	0
General Repairs and Maintenance	926		926	3,197
<u>General Parish Expenditure</u>				
Clergy expenses	1,441		1,441	2,409
Payt to Administrator /Organist	7,720		7,720	9,819
Car Park Rent and Grass Cutting			0	952
Christmas Tree Festival	97		97	148
Music Licence and Choir	477		477	637
Miscellaneous expenses	1,263		1,263	1,744
Youth Fund Expenses		90	90	325
Parish Weekend	648		648	4,400
Bank Charges	75		75	125
<u>Office Administration Expenses</u>				
Office Expenses- Telephone	1,272		1,272	1,480
Office Expenses- Stationery	375		375	856
Office Expenses- Photocopying	919		919	1,568
Office Expenses- Advertising			0	281
General Petty Cash/Postage	34		34	94
<u>Church Fabric Expenses</u>				
Work on the Bells		8,304	8,304	16,637
Repairs and Maintenance	2,021		2,021	6,542
Church Insurance	7,381		7,381	7,134
Heating Oil	4,408		4,408	8,575
Organ Servicing	192		192	1,228
Bank Charges				
Miscellaneous Expenses			0	34
Architect's Fees				
Sound System	520		520	948
	32,587	8,394	40,981	74,754

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020  
 NOTES TO THE FINANCIAL STATEMENTS

7 FURTHER ANALYSIS OF RECEIPTS AND PAYMENTS ACCOUNTS (CONTINUED)

	GENERAL		TOTAL	TOTAL
	UNRESTRICTED	RESTRICTED	2019	2019
	FUNDS	FUNDS		
	£	£	£	£
<b>PAYMENTS</b>				
<b>d) Cost of Generating funds</b>				
Fetes and Bazaar expenses			0	133
	0	0	0	133
<b>e) Other Resources Expended</b>				
22 Church Street	85		85	140
22 Church Street Insurance	153		153	253
Purchase of Investments		158	158	149
	238	158	396	542

8 ANALYSIS OF BANK ACCOUNTS

	TOTALS	TOTALS
	2020	2019
	£	£
Lloyds Current account 0124930	17,407	13,904
CAF Gold A/c -00091818	12,517	16,693
CAF Cash A/c 0015105	8,863	18,276
CCLA Deposit Fund 634158002D	11,556	11,507
CCLA Deposit Fund 634158001D	13,443	13,386
Lloyds A/c 07080688	182	182
	63,968	73,948

9 COMMITMENTS UNDER OPERATING LEASES

There were no committments under operating leases as at 31st December 2020.

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020  
 NOTES TO THE FINANCIAL STATEMENTS

10 ANALYSIS OF FUNDS

FABRIC FUND

	TOTALS	TOTALS
	2020	2019
	£	£
Balance B/fwd	44,504	36,309
<u>RECEIPTS</u>		
Other Donations		330
Bank interest	122	216
Other Income from Investments	158	149
Insurance receipt	0	7,500
Transfer From General Funds	0	0
	<hr/>	<hr/>
	44,784	44,504
<u>PAYMENTS</u>		
Bank Charges	0	0
	<hr/>	<hr/>
	0	0
	<hr/>	<hr/>
Balance C/fwd	44,784	44,504

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020  
 NOTES TO THE FINANCIAL STATEMENTS

**10 ANALYSIS OF FUNDS (Continued)**

**CHOIR FUND**

Balance B/fwd	447	447
Receipts in the year		
Payments	0	0
Balance C/fwd	<u>447</u>	<u>447</u>

**YOUTH GROUP FUND**

Balance B/fwd	1336	1040
Receipts for the year	80	621
Payments made	(90)	(325)
Balance C/fwd	<u>1326</u>	<u>1336</u>

**BELL FUND**

Balance B/fwd	7,931	17,759
Bequest/Donations in the year	700	6,809
Payments made	(8,304)	(16,637)
Balance C/fwd	<u>327</u>	<u>7,931</u>

**TOTAL RESTRICTED FUNDS**

<u>46,884</u>	<u>54,218</u>
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**11 INCOME TAX RECOVERABLE**

As at 31st December 2020 there was income tax recoverable on donations received in the year. This income tax is anticipated to be in the region of £9,500

THE MINSTER CHURCH OF ST DENYS , WARMINSTER  
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020  
 NOTES TO THE FINANCIAL STATEMENTS

12 ANALYSIS OF INVESTMENTS

CHANCEL AND CHURCHYARD FABRIC ( INCLUDED IN FABRIC FUND)

	Number of shares	Cost  £
<b>Income Fund Shares- Chancel Fund 134001567S</b>		
As at 1st January 2020	271.96	2,681
Dividends reinvested	8.15	158
Shares sold	0.00	0
As at 31st December 2020	<u>280.11</u>	<u>2,839</u>

The above investments are held by the Salisbury Diocesan Board of Finance and the Central Board of Finance as trustee for the PCC. They are held in accordance with the terms of the particular trust investment.

	Valuation 31/12/2020	Valuation 31/12/2019
	£	£
Chancel Fund 134001567S	5,738.70	5,213.23

2,839

**FABRIC FUND**

Accumulation Fund Shares- Fabric Fund 634158001J

As at 1st January 2020	2,864.19	33,777
Movements in the year	0.00	0
As at 31st December 2020	<u>2,864.19</u>	<u>33,777</u>

This fund was valued at £142,402.66 as at 31st December 2020 (2019:£129,220.80)

**TOTAL COSTS AS AT 31ST DECEMBER 2020** 36,616

13 ASSETS RETAINED FOR CHURCH USE

This asset relates to the cost of 22 Church Street.