



**Warbleton**  
Parish  
Church

**Annual Financial Report  
of**

**THE PAROCHIAL CHURCH COUNCIL OF  
ST MARY THE VIRGIN PARISH CHURCH,  
WARBLETON TN21 9BD**

Registered Charity no. X98944

**For the year ended 31 December 2020**

**CONTENTS**

**Page**

- |          |   |
|----------|---|
| <b>1</b> | <b>Statement of financial receipts and payments</b> |
| <b>2</b> | <b>Statement of assets and liabilities</b>          |
| <b>3</b> | <b>Notes to the financial report</b>                |
| <b>6</b> | <b>Report of the independent examiner</b>           |

## Summary of Financial Receipts and Payments

The financial effect of our activities during the year can be summarised as follows

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>					
Donations and legacies	49,955	—	—	49,955	66,099
Income from charitable activities	5,776	—	—	5,776	6,686
Other trading activities	3,738	—	—	3,738	7,482
Investments	4,538	—	—	4,538	5,658
Other income	—	—	—	—	—
<b>Total income</b>	<b>64,008</b>	<b>—</b>	<b>—</b>	<b>64,008</b>	<b>85,926</b>
<b>Expenditure on:</b>					
Raising funds	479	—	—	479	635
Expenditure on charitable activities	63,792	—	—	63,792	70,463
Other expenditure	3,049	—	—	3,049	66,541
<b>Total expenditure</b>	<b>67,321</b>	<b>—</b>	<b>—</b>	<b>67,321</b>	<b>137,640</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(3,312)</b>	<b>—</b>	<b>—</b>	<b>(3,312)</b>	<b>(51,713)</b>
<b>Transfers</b>					
Gross transfers between funds - in	—	—	—	—	103,023
Gross transfers between funds - out	—	—	—	—	(103,023)
<b>Other recognised gains / losses</b>					
Gains / losses on investment assets	(19,516)	—	—	(19,516)	16,030
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
<b>Net movement in funds</b>	<b>(22,829)</b>	<b>—</b>	<b>—</b>	<b>(22,829)</b>	<b>(35,683)</b>
<b>Total funds brought forward</b>	<b>71,878</b>	<b>72,898</b>	<b>—</b>	<b>144,776</b>	<b>180,460</b>
<b>Total funds carried forward</b>	<b>49,049</b>	<b>72,898</b>	<b>—</b>	<b>121,947</b>	<b>144,776</b>

## Statement of Assets and Liabilities

Our financial position at the year-end was

	2020	2019
<b>Investments</b>		
<b>Investments</b>		
General fund (Unrestricted) -	33,905	53,422
Investments (Restricted) -	59,066	59,066
	<b>92,972</b>	<b>112,488</b>
<b>Total for Investments</b>	<b>92,972</b>	<b>112,488</b>
<b>Tangible assets</b>		
<b>Church Ornaments</b>		
General fund (Unrestricted) -	3,687	3,687
	<b>3,687</b>	<b>3,687</b>
<b>Total for Tangible assets</b>	<b>3,687</b>	<b>3,687</b>
<b>Cash at bank and in hand</b>		
<b>Barclays Bank - Current</b>		
General fund (Unrestricted) -	(7,119)	(6,832)
Darnell & Southam Trust (Restricted) -	7,655	7,655
Bells Appeal (Restricted) -	6,176	6,176
Youth Work (Restricted) -	(259)	(259)
Restricted Fund (Restricted) -	(526)	(526)
	<b>5,926</b>	<b>6,213</b>
<b>Barclays Bank - Savings</b>		
General fund (Unrestricted) -	18,302	21,302
Youth Work (Restricted) -	259	259
Restricted Fund (Restricted) -	526	526
	<b>19,088</b>	<b>22,088</b>
<b>Sanctuary Guild Bank Account</b>		
General fund (Unrestricted) -	1,467	1,517
	<b>1,467</b>	<b>1,517</b>
<b>Coffee &amp; Company</b>		
General fund (Unrestricted) -	222	198
	<b>222</b>	<b>198</b>
<b>Total for Cash at bank and in hand</b>	<b>26,705</b>	<b>30,018</b>
<b>Debtors</b>		
<b>Accounts Receivable</b>		
General fund (Unrestricted) -	(708)	(708)
	<b>(708)</b>	<b>(708)</b>
<b>Total for Debtors</b>	<b>(708)</b>	<b>(708)</b>
<b>Creditors: Amounts falling due in one year</b>		
<b>Accounts Payable</b>		
General fund (Unrestricted) -	(708)	(708)
<b>Total for Creditors: Amounts falling due in one year</b>	<b>(708)</b>	<b>(708)</b>
<b>Grand total</b>	<b>121,947</b>	<b>144,776</b>

This Financial Report for the year ended 31st December 2020, including the notes following, was approved by the PCC and signed on its behalf by The Revd. Marc Lloyd, PCC Chairman:

.....

Date .....

## Notes to the Financial Report

1 The financial statements of the PCC have been prepared in accordance with the Charities Act 2011 and current Church Accounting Regulations, using the Receipts and Payments basis.

2 The following assets are recognised but not valued in the Statement of Assets and Liabilities: Movable church furnishings held by the churchwardens on special trust for the PCC, which require a faculty for disposal.

### 3 Analysis of total received

Donations and legacies	Unrestricted	Designated	Restricted	2020	2019	Notes
Cash Collections	5,021	—	—	5,021	9,544	4
Planned Giving	12,429	—	—	12,429	11,724	
Wall Safe - Church Upkeep	—	—	—	—	68	
Gift Day	4,955	—	—	4,955	21,545	5
Donations - Missions	—	—	—	—	753	
Grant - Warbleton Parish Council	600	—	—	600	—	7
Donations - Unrestricted	21,550	—	—	21,550	—	5
Gift Aid Recovery	5,267	—	—	5,267	22,360	6
Catering Income	131	—	—	131	104	
<b>Total</b>	<b>49,955</b>	<b>—</b>	<b>—</b>	<b>49,955</b>	<b>66,099</b>	
<b>Income from charitable activities</b>						
Funerals	5,221	—	—	5,221	3,456	
Weddings	555	—	—	555	3,230	
<b>Total</b>	<b>5,776</b>	<b>—</b>	<b>—</b>	<b>5,776</b>	<b>6,686</b>	
<b>Other trading activities</b>						
Wall Safe - Books, Magazines, Cards	—	—	—	—	23	
Little Warblers	161	—	—	161	195	
WarbleArt	229	—	—	229	466	
WarbleSingers	—	—	—	—	120	
Children's Outreach	—	—	—	—	40	
Parish Magazine Sales	620	—	—	620	664	
Parish Magazine Advertising	—	—	—	—	2,754	
Sanctuary Guild Income	24	—	—	24	53	
Craft Evening	145	—	—	145	—	
Church Barbecue	—	—	—	—	150	
Social Events	—	—	—	—	1,833	
Church Letting	30	—	—	30	—	
Contribution - Bodle Street Green	1,335	—	—	1,335	—	
Contribution - Dallington	1,169	—	—	1,169	1,054	
Warbleton Housing	22	—	—	22	126	
<b>Total</b>	<b>3,738</b>	<b>—</b>	<b>—</b>	<b>3,738</b>	<b>7,482</b>	
<b>Investments</b>						
M&G Charifund Units	4,538	—	—	4,538	5,622	
Bank Interest	—	—	—	—	36	
<b>Total</b>	<b>4,538</b>	<b>—</b>	<b>—</b>	<b>4,538</b>	<b>5,658</b>	
<b>INCOME TOTAL</b>	<b>64,008</b>	<b>—</b>	<b>—</b>	<b>64,008</b>	<b>85,926</b>	

4 In March 2020, the UK experienced a pandemic from a virus, Covid-19, which led to a series of lockdowns and restrictions were applied. For many months in 2020, our Church was closed completely, or opened for reduced numbers to attend services. Throughout 2020, cash collections were not allowed. We purchased a Card machine and, using an app GiveALittle, collected donations from debit cards at services, and allowed people to donate online using Facebook, and our website. Restrictions also prohibited gatherings and social events. Understandably, this greatly reduced our income in 2020.

## Parochial Church Council of St Mary the Virgin Warbleton

**5** We are very grateful to those who made a substantial donation in May 2020 that allowed our Church to continue to pay costs that were unaffected by the closure. If these donations had arrived during October, they would have been designated under Gift Day.

**6** Gift Aid tax recovery covers 2020 Q1-Q3.

**7** There were no Legacies received during 2020. The £600 grant was from Warbleton Parish Council towards the upkeep of the churchyard for 2019. The grant for 2020 was received in February 2021, to the sum of £625.00.

**8** Analysis of total paid

Raising funds	Unrestricted	Designated	Restricted	2020	2019	Notes
Catering	356	—	—	356	246	
Publicity	122	—	—	122	314	
Website Hosting	—	—	—	—	75	
Total	479	—	—	479	635	

### Expenditure on charitable activities

Church - Cleaning	960	—	—	960	1,094	
Church - Electricity	223	—	—	223	291	
Church - Oil	1,112	—	—	1,112	1,576	
Church - Insurance	2,272	—	—	2,272	2,272	
Liturgical Supplies	354	—	—	354	8	
Visiting Ministry	310	—	—	310	211	
Music Licensing	276	—	—	276	204	
Away Day	—	—	—	—	50	
Facilities Hire	145	—	—	145	277	
Social Events	—	—	—	—	1,292	
Craft Evening	—	—	—	—	121	
Church Barbecue	—	—	—	—	128	
Little Warblers	21	—	—	21	66	
Warblers	—	—	—	—	180	
Sunday Club	—	—	—	—	49	
Children's Outreach	99	—	—	99	309	
Sanctuary Guild	50	—	—	—	50	
Printing and Stationery	—	—	—	—	106	
Photocopier	441	—	—	441	424	
Stationery	—	—	—	—	90	
Software	—	—	—	—	329	
Hardware	202	—	—	202	21	
Rector Expenses	1,957	—	—	1,957	2,497	9
Rectory - Council Tax	3,337	—	—	3,337	3,212	9
Rectory - Water	287	—	—	287	306	9
Rectory - Waste Removal	145	—	—	145	132	9
Church - Repairs and Maintenance	262	—	—	262	102	
Churchyard - Mowing	1,080	—	—	1,080	3,989	10
Fire Extinguishers	—	—	—	—	30	
Churchyard - Repairs and Maint	1,946	—	—	1,946	29	10
Churches Together	100	—	—	100	100	
Sussex Gospel Partnership	650	—	—	650	—	
Mission Monthly Distributions	4,225	—	—	4,225	3,900	
Mission Support - Collections	—	—	—	—	753	
Coffee & Company	—	—	—	—	14	
Chichester Diocese Parish Share	41,312	—	—	41,312	40,808	11
Chichester Diocese Fees	1,983	—	—	1,983	1,780	
Deanery Synod	—	—	—	—	30	
Disclosure Barring Service	36	—	—	36	18	
Depreciation - Equipment	—	—	—	—	3,652	
Total	63,792	—	—	63,792	70,463	

### Other expenditure

Church Rooms - Cleaning	384	—	—	384	726	
Church Rooms - Electricity	1,087	—	—	1,087	1,910	

## Parochial Church Council of St Mary the Virgin Warbleton

Church Rooms - Water Rates	58	—	—	58	86	
Church Rooms - Insurance	630	—	—	630	653	
Warbleton Housing	22	—	—	22	126	
Parish Magazine Publishing	868	—	—	868	3,864	12
Church Rooms - Repairs & Maintenance	—	—	—	—	4,751	
Old Ledger Balance Not Recoverable	—	—	—	—	708	
Depreciation - Church Rooms Building	—	—	—	—	53,715	
Total	3,049	—	—	3,049	66,541	
<b>EXPENDITURE TOTAL</b>	67,321	—	—	67,321	137,640	
<b>GRAND TOTAL</b>	(3,312)	—	—	(3,312)	(51,713)	

**9** There were no payments made to PCC members outside of reimbursement of costs when purchases were made on behalf of the PCC.

Other payments were made to PCC members in the year for reimbursement of expenses incurred on behalf of the PCC

a) Clergy support: Council tax £3,337, Environmental charges £432, Travel, hospitality, postage, telephone £1,957.

There were no transactions with persons related to PCC members during 2020.

**10** The cost of mowing the churchyard is lower as the churchyard was not maintained to its usual standard during church closure. Additional costs were incurred to maintain the churchyard as some trees had to be removed for safety reasons, and a faculty for this work was obtained.

**11** The Parish share to the Chichester Diocese is for the payment of Clergy and other central costs. The full cost of parish ministry amounts to £41,312. The PCC are pleased that we were able to make 100% contribution of our share.

**12** The Parish Magazine ceased publication as distribution was prohibited under the restrictions of lockdown, due to Covid-19. An online edition was obtained, and retained on the website to allow people to reference information within it.

**13** Consecrated and benefice property is not included in the accounts in accordance with section 10(2) of the Charities Act 2011. Moveable church furnishings held by the Rector and Churchwardens on special trust for the PCC are inalienable property and are included at historical valuation.

**14** Our investment with M&G Charified Units did not perform as well at the end of 2020, with a value of £92,972 recorded at 31 December 2020, a reduction from £112,489 at the end of 2019.

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

Restricted funds comprise:

Darnell and Southam Trusts for repairs to the fabric of the Church

Bells Appeal for the renovation and maintenance of the bells

Missions - Offerings earmarked for other charities

Youth Work for work among the young people

Unrestricted funds are general funds, which can be used for PCC ordinary purposes. They are not subject to any donor restrictions and can be spent as the PCC decides.

**16** There was no fund movement during 2020 outside of the General (unrestricted) fund, as shown under Statement of Assets and Liabilities, and the analysis of receipts, and payments, tables.

---

## Independent Examiner's Report to the PCC of St Mary the Virgin

---

This is my report to the Parochial Church Council (PCC) of St Mary the Virgin Warbleton, on the annual report for the year ended 31<sup>st</sup> December 2020 set out on pages 1 to 7.

**Respective responsibilities of trustees and examiner** The PCC members are responsible for the preparation of the annual reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,
2. 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
3. to state whether particular matters have come to my attention.

**Basis of independent examiner's statement** My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 material matters have come to my attention (other than that disclosed below in Section B below \*) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the (brackets) if they do not apply*

**Examiner's signature** .....

**Examiner's name** JONATHAN GRAY

**Date** .....

**Relevant professional qualification(s) or body** .....  
*if any*

**Examiner's address** Glydes Farm, Ashburnham, Battle, East Sussex TN33 9PB

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners)

Give here brief details of any items that the examiner wishes to disclose

--	--