



2019 REPORT AND

ANNUAL ACCOUNTS FOR

THE PAROCHIAL CHURCH COUNCIL

ST JOHN THE BAPTIST WESTBOURNE

CONTENTS

	Page
Annual report	1
Financial review	4
Report of the independent examiner	6
Annual Accounts	A1-A8

Rector: The Revd Andrew Doye

Independent examiner: Mr Alan Wright

Bankers: CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, WEST MALLING ME19 4JQ

**The Ecclesiastical Parish of St John the Baptist, Westbourne with Woodmancote,
in the Diocese of Chichester**

Westbourne Parish Hall, Westbourne Road, Westbourne, Emsworth PO10 8UL
www.westbourneparishchurch.org.uk Rector: 01243 372867

Charity Number 1130732

Administrative information

The Parochial Church Council is a registered charity and the members of the PCC are its trustees.

During the year the following served as members of the Parochial Church Council (PCC):

Incumbent:	The Revd Andrew Doye	Chairman
Lay Reader:	Mr Martin Brown	Ex Officio
Churchwardens:	Mrs Jane Stuttard Mrs Angie Leggett	Vice Chair
Deputy Churchwardens:	Mrs Ali George Mr Andrew Turner	(Co-opted 2019) Parish Hall Manager

Representatives on the Deanery Synod (2017-2020):

Mrs Fiona Greville	(Elected 2017)
Mrs Marjorie Kipling	(Elected 2019)
Mr Andrew Turner	(Elected 2017)
Mrs Jane Wilkinson	(Elected 2017)

Deanery Synod Treasurer (ex officio):	Mr Peter Rogers
Deanery Representative to Diocesan Synod (ex officio)	Mr Michael Driver

Elected Members:	Mrs Susie Driver	(Elected 2017)
	Mrs Isobel Stuart-Gordon	(Elected 2017)
	Mr Tony Pearce	(Elected 2019 – for 1 yr)
	Mr Andrew Gordon-Lennox	(Elected 2018)
	Mr David Olliff	(Elected 2019 – for 2 yrs)
	Mrs Alison Rawlinson	(Elected 2019 – for 2 yrs)
	Mrs Evelyn Pearce	(Elected 2019)
	Mrs Karen Doye	(Elected 2019)
	Mr Guy Elgood	(Re-elected 2019)

Secretary: Mrs Marjorie Kipling

Treasurer: Mr Nigel Browning (to 1st September 2019)
Mr Stewart Taylor (from 1st September 2019)

Structure, governance and management

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members, the incumbent, the churchwardens, members of the Deanery Synod and members of the church who are elected at the Annual Parochial Church Meeting (APCM) or subsequently co-opted by the PCC. Church members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The full PCC met 9 times during the year with an average level of attendance of 75%. Committees met between meetings and reports of their deliberations were received by the full

PCC and discussed when necessary. The PCC has a number of sub-committees each dealing with a particular aspect of parish life, such as education and mission. The PCC receives the notes of sub-committee meetings.

The PCC has explored better ways to communicate with everyone in our local community, and ways for donations to be made to the church using online and contactless payments. The PCC regularly reviews the financial management accounts, and receives deanery and diocesan news.

Church Roll

At the end of 2019 there were 195 names on the roll, 2 names having been removed following the APCM when the new roll was accepted.

Church Attendance

The 'usual Sunday attendance' in 2019 at our St John's and Woodmancote Churches was 114 (2018 - 107) being 104 adults and 10 children. This number increases during celebrations and on special occasions. Over the last ten years 2010-19 average attendance (on 'usual' Sundays) has fallen from 174 (in 2011), although since 2013 it has held steady between 107 and 116. There have been 7 marriage services, 8 funeral or memorial services, plus 1 funeral conducted for the parish at the crematorium. There were 12 baptisms during the year, but were no confirmations.

Aims and purposes

The primary aim of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Churches (St John the Baptist Westbourne and Woodmancote Church) and the Parish Hall.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish community. We have followed our five-year Mission Action Plan, agreed in September 2018. Our Vision for the future is:

To share the experience of Christian faith with others.

To grow our Christian faith and community together.

To reach out to people in Westbourne and further afield.

There are three broad objectives in the Action Plan. They are:

- 1. To provide a great welcome and ensure services, events and communication are inclusive of all.**
- 2. To provide inspiring and passionate services that will appeal to young and old, long standing and new members and some visitors who are trying us out.**
- 3. To venture confidently into the future.**

During 2019:

We held services to mark the work of Christian Aid, Godparents' Sunday, Harvest, Friends' & Relatives' Remembrance and Remembrance Sunday, in addition those for the special dates in the Christian calendar. Banners were used at Easter and Christmas to attract those passing the Church. Services included the occasional choral evensong, 'Songs of Praise' and music from the Taizé community. We had an Easter Egg Hunt and held Christingle and Crib services

in December especially for children; and we engaged with "Follow the Star" at Christmas time, with community participation in dedicating paper stars and held a service outside by the large lit star. Handbells were introduced at some of our Christmas services and we had an organ recital.

We increased the number of young choristers and provided them with training, and encouraged the adult choir members to follow the training scheme too. We ran Lent courses and started a new study group, and held a Retreat weekend and a quiet day.

We ran "Open the Book" sessions in Westbourne Primary School for a short time.

We held a Dementia Friend training, upgraded the external noticeboards and updated Sidespeople's procedures and provided new name badges. We provided a welcome and refreshment for those on the Ride and Stride event in September.

We maintained the Hall for community use, continued Drop-in mornings and a Christmas party, and maintained the field behind the Hall for occasional parking.

We refurbished Woodmancote Church, had a new cross put up and held an open day in March when the cross was dedicated. We participated in and led bi-monthly Deanery Prayer meetings.

Worship & Prayer

- Morning Prayer, mainly using Common Worship and occasionally the Book of Common Prayer, is said Monday to Friday, with several attendees sharing the leadership with the Rector.
- Our Sunday School continued meeting every week, and there has been a gradual increase in numbers. The development of a junior choir significantly reduced Sunday School attendance, but with increasing numbers it is becoming easier to plan the programme for a balanced and upbuilding Christian education. The junior choir attend Sunday School first on the 4th Sunday morning before joining the 9.30am service.
- Thought-provoking service sheets are produced for many occasional services and for the 2nd Sunday morning 9.30am, and while often this is without many children the term 'Worship for Everyone' is hopeful.
- A monthly informal Sunday evening service takes place, and these have covered a variety of themes, sometimes including Taizé music or materials from Iona or elsewhere.

Services for the Wider Community

- The Home and Overseas Support Group is responsible for organising us to raise money for numerous charitable causes. In addition, some 10% (£9k) of our general voluntary giving has been donated to Mission and Aid work here and overseas. A further £5,484 was raised and donated through austerity lunches, special collections and other events. So over £14k was donated to charities.
- In addition, our house-to-house collection for Christian Aid raised £2,635 (including Gift Aid).
- Our Drop-In sessions continued to be held on most Mondays and Thursdays and a special Christmas Tea was held in December. Weekly attendance varied over the year and now averages over 40 each week. Many attend our Sunday Social which gives the congregation at the 9.30am service a welcome chance to socialise.
- Once again, we distributed cards to every house in the parish advertising Easter & Christmas services in Westbourne and Woodmancote, and leaflets for our major fundraising event: the Summer Fete.

Fundraising

- Events, including supper & tea talks, and our marmalade festival and cake tasting, were held throughout the year and £5,529 was raised.
- Our Summer Fete on the Rectory Lawn was again held in July, before the end of the school term. We welcomed 377 adults with many children and raised £3,377 (2018 £3,401),
- There was a good attendance at our Christmas Fair, with Santa a popular attraction! We raised £1,735 (2018 £1,600).

The reports from the various groups in the Church produced separately have fuller details than appear here. We were able to have our church open during the week for visitors to appreciate the peacefulness and the beauty. This year many have recorded visits researching family history or visiting to mark anniversaries of family weddings or baptisms.

Throughout the year the Parochial Church Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. Members of the PCC have undertaken online safeguarding training.

Our Buildings

Following the quinquennial inspection of St John the Baptist Church in 2018, the PCC have been reviewing the various documents and letters from specialist contractors and our architect which are required in preparation for the essential work to be undertaken – a long, and tedious process. In addition, it was recognised that the church tower clock needed a major clean and overhaul, and it eventually stopped. Seeking appropriate comparable quotes for the necessary work was another long process.

Regular working parties take place to ensure the whole of the church is kept clean and the churchyard kept tidy.

Part of the roof of the Parish Hall was repaired during the school summer holiday, and painting and decorating inside was undertaken by volunteers. But Andrew Turner has once again dealt with the large number of the regular small repairs that are always requiring attention.

Financial review *(from Stewart Taylor, Treasurer)*

Total receipts to unrestricted funds were £92,768 of which £64,182 was unrestricted voluntary donations and a further £19,792 was from Gift Aid. Restricted donations were also received and are detailed in the financial statements. Net income from hall lettings was £10,668 after deduction of costs and expenditure on repairs of £3,372. Another important source of income was the publication of the Westbourne Magazine. In addition to funding all the printing costs for the weekly service material it returned a net surplus of £4,066. Thanks are due to Anne de Potier for her efficient management of the advertising income, which forms a significant part of the financial success of this operation.

Voluntary giving was up 11% on 2018 and open plate collections by 23%, reflecting the continuing generosity of our congregation and visitors and making a significant contribution to the improved position this year.

The Home and Overseas Mission group raised funds of £5,484 for mission giving and a further £9,000 was allocated from general giving funds. Further details will be found in their report. £118,725 was spent from unrestricted funds to provide the Christian ministry from our two churches, including £71,883 contribution to the Diocesan Parish share (the full amount due). The net result for the year was an excess of receipts over payments of £27,413 on unrestricted funds. Adding bank and deposit balances brought forward from the beginning of

the year the balances carried forward on unrestricted funds totalled £125,661 of which £92,100 is allocated for designated purposes as set out in the accounts.

It is PCC policy to maintain a balance on unrestricted funds which equates to at least ten weeks of typical unrestricted expenditure. Designated funds may be reviewed during 2020 as current unrestricted reserves stood comfortably in excess of this figure at the end of 2019.

Funds are held in CAF Bank current and deposit accounts, the CCLA Church of England Deposit Fund and the CCLA Church of England Investment Fund.

During the summer of 2019 several 'cloud based' accounting systems suited to the special requirements of charity and church (fund based) accounting were assessed and the system from Data Developments Ltd was selected. We went 'live' on this system in September 2019 and it has been working very well for us ever since. The use of cheques for payments has been replaced by electronic transactions and the collection, analysis and banking of cash and cheque receipts is handled by a team quite separate to the Treasurer function, as is good practice.

I would like to particularly thank Marjorie Kipling for her very considerable contribution to the successful transition to the new system, for co-ordinating the cashier operation and for much wise advice along the way. I am also very grateful to Alan Wright, our Independent Examiner, for his enthusiastic support, patience and advice as we prepared the 2019 accounts.

Signed on behalf of the PCC

A handwritten signature in black ink, appearing to read 'A Doye', written in a cursive style.

Revd Andrew Doye

(Rector & Chairman)

Date 13th October 2020

The Independent Examiner's Report to the PCC of St John the Baptist, Westbourne.

This is my report to the Parochial Church Council of the Parish of St John the Baptist Westbourne, on the accounts of the PCC for the year ended 31st December 2019 which are set out on pages A1 to A9.

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under the Church Accounting Regulations and section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions of the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of this report

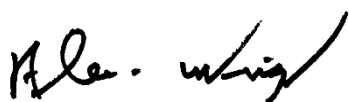
My examination was carried out in accordance with the general Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the PCC as 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations 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.

Signed



Alan Wright FCA (Ret'd)
Date 15th March 2020
9 Chantry Hall, Foxbury Lane,
Westbourne, EMSWORTH PO10 8GF

Parochial Church Council of St John the Baptist, Westbourne and Woodmancote Church

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2019

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2019	TOTAL 2018
INCOME AND ENDOWMENTS						
Donations and legacies		-	-	-		
Voluntary income	2(a)	92,768	5,731	-	98,499	94,408
Activities for generating funds	2(b)	39,555	529	-	40,085	40,742
Income from investments	2(c)	103	109	-	212	212
Church activities	2(d)	10,053	-	-	10,053	10,169
Pantomime 'fund'		908			908	
TOTAL INCOME		143,387	6,370	-	149,757	145,531
EXPENDITURE						
Church activities	3(a)	118,725	7,534	-	126,259	158,944
Raising funds	3(b)	2,542		-	2,542	899
TOTAL EXPENDITURE		121,267	7,534	-	128,801	159,843
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS		22,120	(1,164)	-	20,956	(14,312)
NET GAINS ON INVESTMENTS	5(b)	5,293	-	575	5,868	359
NET INCOME/(EXPENDITURE)		27,413	(1,164)	575	26,824	(13,953)
PRIOR YEAR ADJUSTMENT	6	1,530	-	-	1,530	-
TRANSFERS BETWEEN FUNDS		(855)	855	-	-	-
NET MOVEMENT IN FUNDS		28,088	(309)	575	28,354	(13,953)
Total funds brought forward		97,573	12,894	3,133	113,600	382,527
Total funds carried forward		125,661	12,585	3,708	141,954	368,574

Parochial Church Council of St John the Baptist, Westbourne and Woodmancote Church

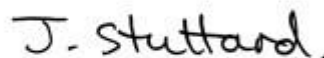
BALANCE SHEET
at 31 December 2019

FIXED ASSETS	Notes	2019	2018
Tangible	5(a)	5,530	4,927
Investments	5(b)	32,617	26,748
		38,147	31,675
CURRENT ASSETS			
Debtors and prepayments	6(a)	-	8,499
Short term deposits		96,808	102,007
Cash at bank and in hand		7,333	300
		104,141	110,806
LIABILITIES			
Creditors – amounts falling due within one year	7	334	28,881
NET CURRENT ASSETS		103,807	81,925
TOTAL NET ASSETS		141,954	113,600
PARISH FUNDS			
Unrestricted	8 & 9	33,560	97,573
Designated	8 & 9	92,100	-
Restricted	8 & 9	12,585	12,894
Endowment	8 & 9	3,709	3,133
		141,954	113,600

Approved by the Parochial Church Council on 25th March 2020 and signed on its behalf



Revd Andrew Doye
Rector



Jane Stuttard
Vice Chairman & Churchwarden

**PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST WESTBOURNE
AND WOODMANCOTE MISSION CHAPEL**

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2019

1 ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions and under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP[FRS102]).

ASSETS

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the church's inventory in any case.

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalized cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

Land	Nil
Fixtures and fittings	20 years
Office and other equipment	3 years

No depreciation is provided on the Parish Hall as the currently estimated residual value of the property is not less than its carrying value and the remaining life of this asset currently exceeds 50 years, so that any depreciation charges would be immaterial.

An impairment review is carried out each year and any resultant loss identified is included in expenditure for the year.

Investments

Investments quoted on a recognised stock exchange or whose value derives from them are valued at market value at the year end. Other investment assets are included at the PCC's best estimate of market value.

Short term deposits

These are cash held on deposit either with CCLA or at the bank.

**PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST WESTBOURNE
AND WOODMANCOTE MISSION CHAPEL**

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2019

FUNDS

Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its 'free reserves' as disclosed in the trustees' report.

Restricted Funds

There are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment Funds

There are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

2 INCOME AND ENDOWMENTS

		Unrestricted funds £	Restricted funds £	Endowment funds £	TOTAL 2019 £	TOTAL 2018 £
2(a) Voluntary income						
Planned giving	Gift Aid donations	64,182	250		64,432	57,673
	Tax recoverable	19,792			19,792	18,554
	Other	912			912	5,413
Collections	(open plate)	7,681			7,681	6,198
Grants		200			200	200
H&OS income			5,481		5,481	6,370
		92,768	5,731		98,499	94,408
2(b) Activities for generating funds						
General fund raising		5,529	529		6,058	8,956
Church fetes		5,191			5,191	3,340
Hire of church		205			205	-
Church hall lettings		22,741			22,741	23,496
Magazine advertising		5,890			5,890	4,950
		39,555	529		40,085	40,742
2(c) Income from investments						
Dividends on CCLA investment funds			109		109	109
Interest on bank deposits		103			103	103
		103	109		212	212
2(d) Income from church activities						
Fees for weddings and funerals		2,857			2,857	2,955
Drop-ins and Sunday coffee		3,148			3,148	3,055
50:50 club income		1,099			1,099	1,180
Parish magazine and bookstall sales		2,949			2,949	2,979
		10,053			10,053	10,169
Total income		142,479	6,370	-	148,849	145,531

**PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST WESTBOURNE
AND WOODMANCOTE MISSION CHAPEL**

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2019

3 EXPENDITURE

	Note	Unrestricted funds	Restricted funds	Endowment funds	TOTAL 2019	TOTAL 2018
		£	£	£	£	£
3(a) Church activities						
Missionary and charitable giving		10,586	5,743		16,330	16,188
Diocesan parish share		71,883			71,883	67,694
Deanery contribution		100			100	200
Other clergy costs		5,350	7		5,357	5,238
Administration costs (including website)		995			995	260
Youth and education		16	102		118	534
Misc expenditure (incl parish events)		778			778	-
Pastoral care		16			16	927
Church running costs – St John’s		7,312	80		7,392	7,101
Church running costs – Woodmancote		558			558	-
Parish hall running costs		10,663	1,410		12,073	10,180
Upkeep of services (incl music)		5,693	192		5,885	8,222
Magazine costs, including printing		4,774			4,774	4533
Church maintenance		-	-	-	-	5,681
Woodmancote restoration		-	-	-	-	22,877
Churchyard maintenance		-	-	-	-	3,142
Depreciation		-	-	-	-	6,167
		118,725	7,534		126,259	158,944
3(b) Raising Funds						
Drop-ins and Sunday coffee costs		172			172	-
50:50 club		500			500	500
General fund raising		1,372			1,372	399
Fetes		497			497	-
		2,541			2,541	899
Total resources expended		121,266	7,534		128,800	159,843

4 STAFF COSTS

There were no employees during the year. The Director & Assistant Director of Music and the Parish Administrator are unpaid volunteers. During the year the PCC has used the services of a cleaner for the Parish Hall on a part time self-employed basis.

No PCC members, nor persons closely connected to them, received any remuneration; nor are expenses resulting from membership reimbursed.

**PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST WESTBOURNE
AND WOODMANCOTE MISSION CHAPEL**

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2019

5 FIXED ASSETS

5 (a) Tangible (All unrestricted)

	Freehold land and buildings £	Equipment £	Total fixed assets £
Cost at 1 st January 2019		6,568	6,569
Additions during the year		2,450	2,450
Cost at 31 st December 2019		9,018	9,019
Depreciation at 1.1.19		1,642	1,642
Charge for the year		1,846	1,846
At 31 December 2019		3,488	3,489
Net book value at 31.12.19		5,530	5,530
Net book value at 31.12.18		4,926	4,927

As a result of a **change of accounting policy** sums already expended on the maintenance of capital assets are not capitalised. This has been done to make the accounts easier to understand; there is no change to the actual funds of the charity. The balance sheet of the 2018 accounts has been restated according to the current policy under Appendix A for comparison purposes. The change of accounting policy was approved by the PCC at its meeting on 27 November 2019.

Church equipment comprises office equipment (photocopier) and a lawn mower purchased in 2019 for the maintenance of the churchyard.

Westbourne Parish Hall is included in the accounts at a nominal value of £1. The property is vested in the Diocese of Chichester as Custodian Trustee to the PCC which is the management trustee. The PCC has full use of the property and does not envisage the sale of it. The nominal value of the Hall is not accounted for as it is immaterial.

5(b) Investments	Market value 1 January 2019	Net gain/(loss) on Revaluation	Market value at 31 December 2019
CBF C of E Investment Fund	23,615	5,294	28,909
Old National School Endowment Fund	1,841	344	2,185
Anna Maria Cooper Endowment Fund	1,292	232	1,524
Total Investment Funds	26,748	5,870	32,618

**PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST WESTBOURNE
AND WOODMANCOTE MISSION CHAPEL**

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2019

6 CURRENT ASSETS

6(a) Debtors	2019	2018
Prepayments*	0	8,499
	<u>0</u>	<u>8,499</u>

* Represents debts outstanding at 31 December 2018 which have been re-examined and require a prior year adjustment.

7 LIABILITIES

7(a) Creditors	2019	2018
Accruals	334	5,661
Woodmancote restoration	0	22,312
Pantomime fund *	0	908
	<u>334</u>	<u>28,881</u>

Note: all 2018 liabilities were cleared in 2019. Pantomime 'fund' liability recovered to general funds in 2019 per PCC minute 804: 23 October 2019.

8 FUNDS

The restricted funds comprise:

Bunch memorial funds	Maintenance for the church and parish hall audio systems
Dale memorial fund	For musical development within the church. The PCC, with the agreement of the members of the choir, agreed at its meeting on 27 November 2019 to augment this fund with the funds reserved for Choir Development from choir fees raised in earlier years.
Organ fund	Balance of funds raised for the installation of the organ, for future major repairs.
Youth fund	For youth development work. Funded from dividends from the Anna Maria Cooper and Old National School investment funds and any other income for youth work. Usually fully expended in the year.

The following restricted funds were, during 2019, either spent on their restricted purposes or derestricted with the permission of the donors and returned to general funds:

Hall development fund	Expended during 2019, one remaining standing order re-allocated to general funds with the permission of the donor.
Church – other	Expended during 2019.

**PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST WESTBOURNE
AND WOODMANCOTE MISSION CHAPEL**

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2019

9 SUMMARY OF FUND MOVEMENTS

	Brought forward	Incoming resources	Outgoing resources	Investment gains/(losses)	Transfers	Carried forward
Bunch memorial	659					659
Dale memorial	1,089		(192)		855 ^{Note 2}	1,752
Organ (restricted)	9,656	250				9,906
Clock appeal	0	268				268
Youth ^{Note 1}	0	109	(109)			0
Hall development	1,410		(1,410)			Closed
Church – other	80		(80)			Closed
Total restricted funds	12,894	627	(1,791)		855	12,585
Endowment funds	3,133			575		3,708
Unrestricted funds	97,573	143,387	(121,267)	5,293	675	125,661

Note 1 Dividends from Old National School and Anna Maria Investment funds, fully expended during 2019.

Note 2 Transfer from Choir Fund to Dale Memorial fund per PCC minute 816 27 November 2019.

Designated funds were re-allocated by the PCC at the end of 2019 as follows:

£	
50,000	Future major works to St John's church
8,000	Contingency to cover unexpected unavailability of volunteer for Director of Music, Parish Administrator or Hall Manager
20,000	Future major works to Parish Hall
7,000	Future replacement of photocopying machine used primarily for production of pew sheets and Westbourne Magazine.
7,100	Organ fund (designated) for organ maintenance
92,100	Total designated funds

(The PCC may re-allocate designated funds at any time if circumstances demand.)

The Independent Examiner's Report to the PCC of St John the Baptist, Westbourne.

This is my report to the Parochial Church Council of the Parish of St John the Baptist Westbourne, on the accounts of the PCC for the year ended 31st December 2019 which are set out on pages A1 to A9.

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under the Church Accounting Regulations and section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions of the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of this report

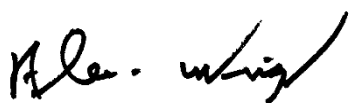
My examination was carried out in accordance with the general Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the PCC as 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations 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.

Signed



Alan Wright FCA (Ret'd)
Date 15th March 2020
9 Chantry Hall, Foxbury Lane,
Westbourne, EMSWORTH PO10 8GF