

Parish of St Mary Liss

Annual Report and Financial Statements of the Parochial Church Council For the Year Ended 31 December 2023

Priest in Charge

The Revd Clare Welham (from 12 June 2023)

Clergy with Permission to Officiate

The Revd Gay Horrex
The Revd Peter Coley
The Revd Di Townsend
The Revd Graham Hamborg
The Revd Linda Robertson
The Revd Judith Bee from December 2023

Readers

Mrs Eleanor Childs (Permission to Officiate)
Mrs Annie Coley (Permission to Officiate)
Mr Ian Lawrie (Permission to Officiate)
Mrs Penny Tapp

Banks

Lloyds Bank PLC

Independent Examiner

Leonie Sadler
19 Liphook Road
Whitehill
GU35 9DA

PARISH OF ST MARY LISS

Annual Report of the Parochial Church Council for the Year Ended 31 December 2023

Administrative Information

The Parish Church of St Mary is situated in Station Road, Liss. It is part of the Anglican Diocese of Portsmouth within the Church of England.

The correspondence address is The Parish Office, St Mary's Church, Station Road, LISS GU33 7AQ

The Parochial Church Council (PCC) is registered with the Charity Commission, number 1128279

PCC members who have served from 1 January 2023 until the date this report was approved are:

Priest in Charge:	The Revd Clare Welham	From 12 June 2023
Churchwardens:	Carol Richards Trevor Childs	
Deanery Synod:	Robin Coulson	
Lay Reader	Penny Tapp (From April 2023)	
PCC Secretary	Michaela Surtees	
Treasurer	Acting Treasurer Rodney Fisher to 1 November 2023 Treasurer Rev Graham Hamborg from 1 November 2023	

Elected Members:

Sara Conroy	to April 2023
Annie Coley	to April 2023
Eleanor Childs	to April 2023
Justine Jenner	to April 2024
Julie Waine	to April 2024
Bridget Hughes	to April 2025
Andrew Tapp	to April 2025
Charlie Van Wijk	to April 2025
David Harvey	to April 2026
Christine Greaves	to April 2026
Helen Vasper	to April 2026
Maddy Clark	to April 2026

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.

Public Benefit

The Trustees are aware of the Charity Commission's guidance and requirements on public benefit in The Advancement of Religion for the Public Benefit and have had due regard to it in their administration of the PCC. As part of its general promotion of the whole mission of the Church, the PCC provides a benefit to the public by:

1. Providing facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for its members and for anyone who wishes to benefit from what the Church offers; and
2. Promoting Christian values and service by members of the Church in and to their communities, to the benefit of individuals and society as a whole.

Objectives and Activities

Liss PCC has the responsibility of working with the Priest in Charge (from 12 June 2023) and the Churchwardens, in promoting in the ecclesiastical parish, the whole mission of the church: pastoral, evangelistic, social and ecumenical. Its objectives are to make the light, life and love of God known in our world, which we will do by being with Jesus, becoming like Jesus and doing what Jesus did.

Compliance

The Parish reviews its Health and Safety Policy and procedures yearly in order to be compliant with relevant Health and Safety legislation. The Parish is fully compliant with the Diocesan Child Protection Policy. The Safeguarding Officer is Justine Jenner. The PCC complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

Committees

The PCC operates through committees and working parties which meet between full meetings.

Standing Committee

This is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. The members are the Priest in Charge (chair), Churchwardens (one of whom is the deputy chair), Treasurer, two people voted from the PCC and Secretary.

Buildings Committee

The Buildings Committee meets under the chairmanship of David Self to supervise the care of the buildings for which the PCC is responsible. These are the Church, churchyard and the churchyard of St Peter, West Liss. The Church Hall is currently leased to Crossover who are responsible for the day-to-day maintenance under a full insuring and repairing lease.

Outward Giving/Missions Committee

For 2023-24, outward giving was reviewed by the PCC with three charities receiving 5% of Liss PCC's giving income for a fixed two year period. The Missions Committee was to meet at the beginning of 2024 to decide which charities to support.

REVIEW OF THE YEAR

Electoral Roll

At April 2023 there were 89 (2022: 95) persons on the Electoral Roll. 10 had come off, which included 5 who had died and 5 who had left or moved. There were 3 new people who had joined the Electoral Roll.

PCC

The full PCC met 10 times during the year with an average attendance of 68% (2022: 69%). The committees met in between these main meetings, and reported back to the full PCC meetings as and when appropriate. The PCC received reports of the Diocesan Synod and Deanery Synod from the Parish representatives.

Personnel

We benefitted greatly from the services of Revds Gay Horrex, Peter Coley, Di Townsend, Graham Hamborg, Linda Robertson and latterly Judith Bee (retired Priests) and also Annie Coley, Eleanor Childs, Ian Lawrie and Penny

Tapp as Readers who continue to offer strong support in many aspects of parish life, for which we are all very grateful.

Finances

Full details are set out in the Financial Statements and the Finance Report attached, which you are encouraged to read.

Charities

We continue to support a number of charities through direct donations, including Crossover, special collections and fund raising events. The total given from these sources was £5643 (2022: £8407).

In addition, St Mary's has facilitated charitable donations of £13458 from assets of a dormant charitable trust.

Signed:

Financial Statements

A handwritten signature in black ink, appearing to read 'C. Welham', with a long horizontal flourish extending to the right.

Rev Clare Welham
Priest in Charge
on behalf of the PCC

Date: 10 April 2024

Liss Parochial Council (LPCC)

Treasurer's Report on the Accounts for 2023

1. Introduction

The most significant event of the year was the arrival of Rev Clare Welham as priest-in-charge of St Mary's. Parish life has seemed to be in good heart as she enjoys working with St Mary's and St Mary's with her.

2. Statement of Receipts and Payments (Page 1)

A. Unrestricted Funds

Pleasingly, our accounts ended the year with a small surplus of income over expenditure. This is surprising, in view of an anticipated deficit of some £20,000 at the time when the budget was set. Some words of explanation are in order.

Firstly, it is heartening that income has kept up. The budget anticipated some drop from 2022 in terms of regular, planned giving. There was a drop from £71,221 to £69,503 (both figures including Gift Aid). However, this was more than compensated for by an increase in collections at services (in cash and by card reader) and by other donations. The latter included one generous individual donation of £2500 (plus associated Gift Aid). It is, of course, regular, planned giving (& Gift Aid) that enables the Parochial Church Council to plan responsibly, and which brings the security of knowing that we can pay our way.

More significant were savings made.

(1) Expenditure on 'Repairs and Maintenance' was low, partly because roof work took priority over other matters (this being funded from the separate restricted and designated funds). Additionally there has been significant time given to ongoing DIY work, by Trevor Childs, David Self and others.

(2) Similarly, churchyard expenditure has been low thanks to significant volunteer contributions.

(3) The Parish Share for 2023 was pegged to that of 2022, with – unusually – no increase.

(4) We have benefitted from fixed-price gas and electricity contracts, which have kept prices at pre-Ukraine war levels. Both contracts run out in April 2024.

(5) Clergy and Rectory expenses have been less than in a typical year, because we were without a priest-in-charge for the first five and a half months.

(6) In December 2023 the PCC decided that our external giving to missions and charities would be made in January of the following year rather than in November/December of the current year. This means that for 2023 only there was no external giving apart from our regular monthly contribution to Crossover.

B. Designated and Restricted Fund Details (Page 3)

Both the two largest funds, the Child and Family Mission (CFM) and the Roof Funds have received a mix of Designated and Restricted Income.

CFM was originally endowed in 2018. No monies have been paid out. These funds receive income from supporting CCLA Deposit Funds .

Roof

a) Income

The continuing congregation response in 2023 to “Raising the Roof” fund raising was been exceptional. Over £5000 was raised from musical events , social events, classical music concerts and a jazz night for which many thanks are due to Annie Coley, Jenny Whidborne, Carole Revell, Bridget Hughes, Sara Timossi, and Andrew Tapp for organising and producing. (In addition, events for specific charities raised an additional almost £4000).

Fund raising has continued into 2024 with two roof fund events in January. £3,599 was received from individual donors and there was a windfall legacy of £5000. An approach is planned to Hants and Islands regarding a conditional grant of £7,000.

b) Expenditure

Following the completion and approval of modifications to the original roof design, a contract was awarded to R Purdey. Work got underway in mid-August and was completed some eight weeks later.

Payments to Purdey in 2023 total £86,846, included some work changes and VAT £14,744, the latter subsequently recovered from Listed Places of Worship grants. Settlement of further claims of £6,129 (ex VAT) are the subject of resolution.

Professional fees for design and contract supervision provided by Nye Saunders totalled £12,192 in 2023, £25,046 in all in a period stretching back to 2021.

The total net cost to date is £101,389.

3. Statement of Assets and Liabilities (Page 2)

Unrestricted net assets increased during 2023 from £215,971 to £218,075 – an increase of £2,104. This is the consequence of

i)	Excess of Income over Expenditure	1,634
ii)	Reduction in Prepaid Magazine Adverts	828
iii)	Sale of Investments for £55,908 resulted in a book loss of (Note B)	(358)

The value of Freehold property (the former church hall currently rented to Crossover) remaining unchanged at £150,000, an amount determined in 2000.

4. Thanks

I take on being treasurer as someone with no professional background in finance and accountancy, and I am therefore immensely grateful to those who have been helping me to understand the role, and on whose help I shall need to rely for some while yet.

Firstly, my thanks to Rodney Fisher, for my induction into the role, and for his agreement to prepare both the 2023 Accounts and the 2024 Budget, as I become familiar with the many regular, everyday aspects of being treasurer. His expertise and the time that he has given in recent years have been invaluable to the parish.

Secondly, my thanks to Michaela Surtees for the many regular, weekly aspects of parish finance that she handles, and for her patience with a sometimes slow-to-cotton-on new treasurer.

My thanks to Michael Oakley for his weekly, reliable banking; to Ruth Hamborg, who processes our Gift Aid; and to members of the Finance Committee: John Heath (chair), Michael Oakley, David Harvey, Rev Clare Welham. In the time during which we have been without a treasurer, churchwardens Carol Richards and Trevor Childs have also been attending Finance Committee, and our thanks to them.

Graham Hamborg

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

On behalf of the Finance Committee
March 2024

Financial Statements for Year Ended 31 December 2023

Receipts and Payments		Unrestricted Fund		Designated	Restricted	All Funds	
RECEIPTS	Notes	2023	2022	Funds	Funds	2023	2022
Voluntary				(Note C)	(Note D)		
Planned giving		56,711	58,174			56,711	58,174
Gift aid tax recovered		12,792	13,047		1,509	14,301	13,574
Collections at services		2,598	1,675		1,505	4,103	2,369
Donations and Appeals		7,500	5,658	1,000	18,257	26,757	11,520
Voluntary Receipts Total		79,601	78,554	1,000	21,271	101,872	85,637
Legacies				5,000		5,000	200
Grants	7	1,800	2,797	17,065		18,865	3,217
Activities							
Fundraising				304	6,091	6,395	1,894
Sale of Fixtures		1,051				1,051	
Parish magazine income	11	3,532	4,484			3,532	4,484
Fees for weddings/funerals	8	3,942	2,043			3,942	2,043
Property rent	2	8,700	8,350			8,700	8,350
Church Hire Fees		1,345	1,794			1,345	1,794
Activity Receipts Total		18,570	16,671	304	6,091	24,965	18,565
Investment Income							
Dividends	**	700	3,505			700	3,505
Bank & Deposit interest		1,480	4	4,397	1,454	7,331	815
Investment Income Total		2,180	3,509	4,397	1,454	8,031	4,320
RECEIPTS Total		102,151	101,531	27,766	28,816	158,733	111,939
PAYMENTS							
Diocesan Share	9	70,538	70,538			70,538	70,538
Clergy & Staffing							
Clergy & Reader expenses		347	716			347	716
Staff honoraria		9,868	9,498			9,868	9,498
Rectory costs		32	231			32	231
Clergy & Staffing Total		10,247	10,445	-	-	10,247	10,445
Charitable Giving	12	1,825	4,825		17,276	19,101	8,407
Church Running Costs							
Insurance		2,099	1,908			2,099	1,908
Building maintenance	6	2,065	5,791			2,065	5,791
Services Expenses		1,265	1,366			1,265	1,366
Organ & Piano			544			-	544
Housekeeping		263	124			263	124
Churchyard		1,080	3,956			1,080	3,956
Gas/electricity/water		4,794	5,857			4,794	5,857
Telephone & Internet		460	427			460	427
Photocopying	11,14	1,339	1,076			1,339	1,076
Administration		1,836	1,059			1,836	1,059
Church Running Costs Total		15,201	22,108	-	-	15,201	22,108
Activities							
Parish magazine costs	11,14	1,927	1,993			1,927	1,993
Children & Family		236	254			236	254
Event Expenses					428	428	
Hospitality & Community Events		543	513			543	1,063
Trio			230			-	230
Professional Fees		-					3,973
Activity Payments Total		2,706	2,990	-	428	3,134	7,513
PAYMENTS Total		100,517	110,906	-	17,704	118,221	119,011
Reordering & Roof payments				102,471		102,471	
NET RECEIPTS/-PAYMENTS	A	1,634	-9,375	-74,705	11,112	-61,959	-7,072

Financial Statements for Year Ended 31 December 2023

Assets and Liabilities

	Notes	Unrestricted Fund 2023	Designated Funds 2023	Restricted Funds 2023	Total All Funds 2023	Total All Funds 2022
ASSETS	1					
Freehold Property	2	150,000			150,000	150,000
Investments at Market Value					-	
Investment & Property Funds	B,5				-	56,266
Deposit Fund	B	39,923	37,523	21,657	99,103	113,436
Investments	A,C,D	39,923	37,523	21,657	99,103	169,702
Bank - Current Accounts		28,661	-397	2,205	30,469	22,187
TOTAL ASSETS		218,584	37,126	23,862	279,572	341,889
			Note C	Note D		
LIABILITIES (Note 13)						
Roofing Costs (ex VAT)	4		6,129		6,129	
Prepaid Magazine Adverts	11	509			509	1,338
TOTAL LIABILITIES		509	6,129		6,638	1,338
NET ASSETS		218,075	30,997	23,862	272,934	340,551
2022		215,971	96,681	27,899	340,551	

NOTE A -BANK RECONCILIATION

At 1st January		19,043	2,687	457	22,187	36,332
Receipts/(-Payts)	Page 1	1,634	-74,705	11,112	-61,959	-7,072
Deposit Transfers		7,984	71,621	9,364	70,241	7,073
At 31st December		28,661	- 397	2,205	30,469	22,187

Note B -INVESTMENTS

CBF Funds	5					
1st January Valuation			Dep Fund 113,436	Prop Fund 56,266	Total 2023 169,702	Total 2022 174,840
Sale of Investments			55,908	-55,908	0	
Net Withdrawals			-70,241		-70,241	7,073
Changes in Market Value 2023						
On Sold Investments				-358	-358	-4,732
On Investments held at end of year						-7,479
31 December Valuation			99,103	-	99,103	169,702

Financial Statements for Year Ended 31 December 2023

Assets and Liabilities (Continued)

Note C - DESIGNATED FUNDS	Notes	Roof Note 5	Child & Fam Mission	Totals 2023	Totals 2022
Income					
Legacies		5,000		5,000	200
Donation		1,000		1,000	
Interest Received		3,176	1,221	4,397	705
Fundraising		304		304	
Grants	7	17,065		17,065	420
Total Income		26,545	1,221	27,766	1,325
Expenditure					
Contractor Costs		86,846		86,846	
Architect Fees		12,192		12,192	3,973
Bat Survey		3,433		3,433	
Total Expense		102,471	-	102,471	3,973
Net Expense(-)/Income		-75,926	1,221	-74,705	-2,648
Balance 1 January		71,202	25,479	96,681	99,329
Cost Transfer- Restricted Fund		15,149		15,149	
Balance 31 December		10,425	26,700	37,125	96,681

Estimated Outstanding Roof Costs - 6,129

Note D - RESTRICTED FUNDS	Notes	Roof Note 13	Child & Fam Mission	Rectors Fund	Events & Collections Note 12	Specific Donations	2023 Total	2022 Total
Income								
Donations		2,599		1,500	800	13,358	18,257	5,862
Fundraising		5,127			964		6,091	1,894
Church Collections		-			1,505		1,505	694
Gift aid tax recovered		510		375	624		1,509	527
Interest Received		351	1,103				1,454	106
Total Income		8,587	1,103	1,875	3,893	13,358	28,816	9,083
Expenditure								
Charitable Giving	12			100	3,818	13,358	17,276	3,582
Event Expenses		353			75		428	550
Total Expense		353	-	100	3,893	13,358	17,704	4,132
Net Expense(-)/Income		8,234	1,103	1,775	-	-	11,112	4,951
Balance 1 January		6,915	20,554	430			27,899	23,948
Cost Allocation frm Designated		-15,149					- 15,149	- 1,000
Balance 31 December		-	21,657	2,205	-	-	23,862	27,899
Opening Balances		78,117	46,033	430	-	-		
Receipts		35,132	2,324	1,875	3,893	13,358		
Payments		- 102,824	-	- 100	- 3,893	- 13,358		
Net Change for Year		- 67,692	2,324	1,775	-	-		
Closing Balances		10,425	48,357	2,205	-	-		

Financial Statements for Year Ended 31 December 2023**Additional Notes**

- 1 The financial statements of the PCC have been prepared in accordance the Charities Act 2011 and the Church Accounting Regulations 2006. The Receipts and Payments statement is prepared on a cash basis. The Statement of Assets and Liabilities reflects asset values and accruals.

Movable church furnishings held by churchwardens on special trust for the PCC, and which require a faculty for disposal, are recognised but not valued .

2 Freehold Property

St Marys and its surrounds are on land given to the PCC in 1895.

In 2000, part of the original land grant, including that on which a church hall had been built, was sold to a developer, who agreed to build, at his expense, a replacement hall on the remaining land with the PCC. The developer estimated the hall cost at £150,000, and PCC valued the property accordingly.

The buildings sum insured for 2024 property insurance policy is £485,000.

The insurance underwriters last formally valued the property in February 2019 at £350,000.

The church hall is leased to Liss Youth Centre Limited ("Crossover") for 10 years to 31st December 2025.

Under the lease the tenant is responsible for full repairs and all insurance costs.

The annual rent for the first 5 years was £7,200. The annual rent for 2021 was agreed at £8000, with increments of £350 in each of the following 4 calendar years.

3 The PCC's General Fund Cash Reserve Policy is disclosed in the Treasurer's Report**4 Roof Tile Replacement**

During the year, the tiles over the Chancel, Lady Chapel, and Parish office were removed and replaced. Total costs paid since 2021 are £118,875, these include VAT of which £17,485 has been recovered from LPOW grants. In addition to a retention of £1,729 LPCC estimates a further £3000 may be due to settle outstanding claims plus unbilled work £1400 for the church architect.

The conditional grant offer of £7000 made in 2022 is subject to application.

5 Investments

During 2023, the remaining CCLA Property units were sold in 2 tranches in January 2023 and April 2023 for a total of £55,908, £2,692 below their original cost.

The Deposit Funds are invested by CCLA in the CBF Church of England (CoE) Deposit Fund a "Deposit Rate Tracker", which aims to provide a high level of capital security and competitive rates of interest, suitable for all CoE Charity's short term investments.

6 Quinquennial Review

The last Quinquennial survey was carried out in August 2016

A quinquennial assessment is scheduled in 2024.

7 Grants Received

	2023	2022
EHDC towards Churchyard maintenance	1,100	1,097
Liss Parish Council	200	200
Portsmouth Diocese Church Energy Grant	500	1,500
Subtotal	1,800	2,797
Listed Places of Worship (LPOW) Grant Scheme - Roof Tile replacement (see note 4)	17,065	420
LPOW grants are based on VAT paid on fixed building infrastructure costs, including professional fees.		

8 Fees From Weddings and Funerals

	2023	2022
Amount Received by PCC net of disbursements	6,186	5,309
Payments to Diocese	2,244	3,266
Net Income	3,942	2,043

9 Diocesan Share

An allocation of Portsmouth Diocese annual Parish Cost budget of aprox £5million, covering

i) Clergy salaries, pension contribution, housing and other expenses

ii) Outreach, mission, education and social work

which are apportioned between parishes, rather than a recovery of actual costs.

No relief is given during periods of vacancy.

In November 2022, the Diocesan Synod determined the 2023 Parish Share would remain at the 2022 level.

A proportion of fees received for weddings and funerals is paid to the Diocese (Note 8)

Financial Statements for Year Ended 31 December 2023

Additional Notes (Continued)

10 Clergy & Reader expenses

Payments made to Clergy & Readers were direct reimbursement of monies spent and car and cycle allowances arising from travel on church business.

No sums were paid to PCC members other than for reimbursement of expenditure incurred, which is recorded in the accounts under the appropriate headings.

11 Parish Magazine

Income	2023	2022
Advertising	1,223	2,157
Subscriptions	2,309	2,327
Total Income	3,532	4,484
Expenditure		
Copier Costs (allocation) & Postage	1,927	1,993
Net Income	1,605	2,491

Magazines subscriptions cover a calendar year.

Most Advertising income is collected in advance of publication.

2024 Advertising income received in 2023 amounted to £509 (2022 £1333) and is shown as a liability in the Statement of Assets and Liabilities.

12 Charitable Giving

From Parish Funds	2023	2022
Crossover	1,800	1,800
A Rocha- Caring for God's Earth		750
Christians Against Poverty		750
Missions Aviation Fellowship		750
Joint Council for Welfare of Immigrants		750
Miscellaneous	25	25
	1,825	4,825
From Special Collections (See Footnote and Note D) **		
Events-Pop up Breakfast - Save the Children	1,147	1,356
- Ukrainian Choir Concert	887	1,532
Special Collections- Royal British Legion	390	396
-Childrens Society Christingle	429	298
- Samara Earth Quake	359	
- Uganda Rock Project	606	
	3,818	3,582
From Funds Donated for Charities	13,458	
Charitable Giving Expenditure Total	19,101	8,407

** Footnote on Special collections.

These include donations for specific causes payable to the benefitting charity in full.

The PCC is usually able to recover Gift Aid on such donations and pass it onto the Charity.

13 Fund Raising Events for Roof Fund (before Gift Aid)

Barn Dance (Part)	537
Soup Kitchen	801
Spirit of Music Concert	1,191
Sienna Choir Concert	1,167
Jazz Concert	953
Liss Forest Tea Tent	304
	4,953

14 Non Cancellable Long Term Lease Commitment

	2023	2022
The PCC has agreed to lease a photocopier for 5 years ending January 2027		
The annual amount of non-cancellable lease payments including VAT	1,580	1,580

Independent examiner's report on the accounts of
The Parochial Church Council Of The Ecclesiastical Parish Of St Mary's, Liss

Registered Charity No: 1128279

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2023.

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

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed.....*Leone Sadler*.....

Date.....04/03/2024.....

Leone Sadler ACMA
19 Liphook Road
Whitehill
GU35 9DA