

# Financial Report for Farlington Parish 2024

## Parish Finance team

Hannah Emerton	Parish Treasurer
Jill Collings	Deputy Treasurer
Jenny and Chris Gibbons	CoR Assistant Treasurers
Jaye Warren	StA Assistant Treasurer
Di Allen	CoR Hall Manager
Sarah Wilson	CoR Hall Booking Clerk
Ann Howells	StA Hall Manager and Booking Clerk
Sarah Saunders	Gift Aid secretary
Alison Sheppard	Bookkeeper and Payroll

Independent Examiner

Morris Crocker, Chartered Accountants

## Summary of the year

2024 has been a quieter year with less need for large expenditure on repairs and maintenance. We await the Quinquennial Inspection report which will advise us on what we will need to focus on in the coming year. We have continued to benefit from a good income from our hall rentals and occasional bookings of Church of the Resurrection. Our parish giving remains similar to last year, but we have also raised money for the nominated parish charities as well as our Raise the Rooves Fund in anticipation that some major renovation works are going to be needed on both church rooves in the next year or so. Our main outgoings are our parish share which accounts for over 50% of our expenditure and our energy bills although the latter have been significantly less than anticipated with the drop in gas and electricity prices compared with 2023.

We have continued to promote the use of our online giving stations which are situated at both churches but there hasn't been a notable rise in donations coming to the parish via this route. Cash donations continue to come in regularly.

Our nominated charities have benefitted from the generosity of parishioners at several services where the collections have been allocated to a specific charity as well as other fundraising events. In 2024 the following amounts have been transferred to these charities: Paulsgrove Food Bank £250, Hope into Action £971, Compassion £162.60. Regular deliveries of food and household goods are taken to the food bank throughout the year as well as the extra donations that result from the reverse advent calendar.

The income generated from fees for funerals and weddings remains a relatively small part of our income but the interest rates on our savings account continue to be higher than previously.

The halls at both ends of the Parish continue to generate healthy revenue and the work to streamline the booking and invoicing procedures continues, so that all hall bookings follow the same system. We have lost one or two regular hall users from St Andrews following concerns about the state of repair and cleanliness of the facilities. This is being addressed early in 2025 with redecoration and replacement of the lighting. We hope that we may be able to encourage the groups back again.



We continue to pay the full contribution of our parish share. As anticipated, our energy bills remain high although not as much as anticipated. The Eco group have been working hard to optimize the efficiency of our electrical and heating systems and a number of lights have been changed to LED bulbs which reduces energy consumption and therefore costs. This work will continue into 2025 with the replacement of lighting at both halls and some of the lights in the churches. We are applying for a grant from the Diocesan Quick Wins fund to help offset some of the cost.

Other areas of specific expense have been to remove a buildup of pigeon droppings in the CoR tower and install netting. Further work was needed later in the year to install deterrent spikes. The garden area behind the CoR hall had become very overgrown and following several complaints from the neighbors the decision was made to pay a contractor to cut everything back and do a couple of maintenance visits in the late autumn. This will be an ongoing cost into the new year unless we can muster up a regular garden maintenance group. The final payments for the extensive work done on the St Andrews church roof were made and pipe work repairs. Some electrical work and an AV system upgrade took place later in the year at CoR

Our total income over the year was **£127,646.10** compared with **£134,993.33** in 2023  
Our total expenditure was **£130,602.43** compared with **£149,383.92** in 2023  
We have therefore ended 2024 with an overall deficit income over expenditure of **£2,956.33**

The total funds in all of our accounts at the end of 2024 are **£148,950.50** compared with **£151,906.83** in 2023. We continue to have very few designated and no restricted funds so we continue to have flexibility in how we can spend our money

## **Details of individual accounts**

### **Parish General Account**

#### **General Fund(unrestricted)**

The Parish general fund had a net decrease in cash funds of £8574.57 compared to a decrease of £17,464.52 in 2023. The average monthly running costs were £9,167 compared to £9120 In 2023. The closing balance in this fund was £127,459.53 compared to £131,014 in 2023.

#### **General fund (Restricted)**

##### **St Andrews Churchyard Fund.**

This fund has now been closed as the residual money was spent in 2023

##### **Heritage Fund**

This restricted fund was set up in 2018 on receipt of a grant of £10,000 from the National Heritage Lottery Fund. The majority of the money was spent on the project with a balance at the end of 2023 of £440.22 No further money has been added to or spent from this account in 2024. The website has now been linked with our parish website and is accessible through it.



### **Social Fund General Fund (Designated)**

There has been no movement in or out of the social fund and the balance remains at £507.14.

### **CoR Church Hall and St Andrews Hall Accounts (Designated)**

Hall activity has continued to add significantly to our overall income. Hire rates have again been increased particularly to try and cover the cost of increasing fuel bills. The CoR hall boiler has been installed and was paid for out of hall funds. £2500 was transferred from the St A Hall account into the general fund at the beginning of the year. Money wasn't transferred from the CoR hall account this year due to the need to pay for the new boiler and anticipation of work being done on the lighting.

Closing balances: £14,253.70 for CoR Hall account

£11,040.16 for St Andrew's Hall account

### **CBF deposit Account**

We continue to use the CBF deposit account for our reserves. We have been drawing on this money when we need funds for projects or to maintain day to day running costs. We have transferred £10,000 pounds this year to the parish account to ensure adequate funds were available to cover our outgoings. As in previous years, the figures in this account are included in the general fund totals. The closing balance for 2024 in the CBF account was £113,639.69 compared with £119,087.55 in 2023

### **Small Funds**

#### **CoR Care and Fellowship Group Account**

The CoR Care and Fellowship Group balance at the end of 2024 was £873.71 made up of a bank balance of £644.33 and a cash balance of £229.38

#### **Friends of St Andrews Account**

The Friends of SA fund balance at the year-end 2024 was £198.81 made up of a bank balance of £187.60 and a cash balance of £11.21

### **Reserves Policy**

The finance committee again has recommended to the PCC that they continue to invest reserve funds in the CBF Church of England Deposit Fund within which they should retain sufficient funds to cover 6 months of unrestricted running costs. This would be £65,301.15

\*Total running costs for 2024 were £130,602.43 divided by 2= £65,301.15

## **Final Note**

2024 has been a more stable and less costly year than anticipated due to the reduced energy costs and less need for big maintenance and repair projects. There remains a financial need to find alternative and cheaper ways to heat our church buildings over the coming year, particularly CoR, as well as the anticipation of expenditure following the quinquennial review and a better understanding of the work that needs to be done on the roofs of both churches. In 2025 we will continue to promote our stewardship message both in terms of raising more funds but also using the skills of parishioners to contribute to the work that needs to be done.

We are, again, submitting our accounts to Morris Crocker for an independent examination.

Produced by Hannah Emerton and Alison Sheppard  
On behalf of the Finance team



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FARLINGTON PCC**

**Independent examiner's report to the trustees of Farlington PCC**

I report to the charity trustees on my examination of the accounts of Farlington PCC (the Charity) for the period ended 31 December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Charity 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 Charity's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Charity as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



P J Underwood, FCCA

Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

Date: ..... 21 April 2025



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name  
Farlington PCC

No (if any)  
1129021

### Receipts and payments accounts

CC16a

For the period  
from 01-Jan-24 to 31-Dec-24

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Total funds 2024 to the nearest £	Total funds 2023 to the nearest £
<b>A1 Receipts</b>				
Voluntary income	83,448	-	83,448	79,627
Fundraising income	1,797	-	1,797	1,856
Investment income	5,982	-	5,982	3,806
Income from church activities	30,254	-	30,254	31,568
Other income	8,125	-	8,125	18,485
<b>Sub total (Gross income for AR)</b>	<b>129,606</b>	<b>-</b>	<b>129,606</b>	<b>135,142</b>
<b>Total receipts</b>	<b>129,606</b>	<b>-</b>	<b>129,606</b>	<b>135,142</b>
<b>A2 Payments</b>				
Fundraising trading costs	1,610	-	1,610	1,592
Church activities costs	129,198	-	129,198	148,863
<b>Sub total</b>	<b>130,808</b>	<b>-</b>	<b>130,808</b>	<b>150,455</b>
<b>Total payments</b>	<b>130,808</b>	<b>-</b>	<b>130,808</b>	<b>150,455</b>
<b>Net of receipts/(payments)</b>	<b>(1,202)</b>	<b>-</b>	<b>1,202</b>	<b>15,313</b>
<b>A3 Transfers between funds</b>				
<b>A4 Cash funds last year end</b>	<b>151,835</b>	<b>-</b>	<b>151,835</b>	<b>167,148</b>
<b>Cash funds this year end</b>	<b>150,633</b>	<b>-</b>	<b>150,633</b>	<b>151,835</b>

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Total funds 2024 to the nearest £	Total funds 2023 to the nearest £
<b>B1 Cash funds</b>				
Parish current account	9,627	0	9,627	15,666
No 3 account	50	-	50	50
CBF Deposit account	115,069	-	115,069	115,413
COR Hall account	14,254	-	14,254	13,221
SA Hall account	11,040	-	11,040	7,032
Resurrection Care & Fellowship Gp	-	-	-	-
Friends of St Andrew's	152	-	152	11
Traidcraft	-	-	-	-
Cash in hand	441	-	441	557
Owed to PDBoF	-	-	-	-
<b>Total cash funds</b>	<b>150,633</b>	<b>-</b>	<b>150,633</b>	<b>151,950</b>
<b>B2 Liabilities</b>				
Independent Examiners' fee	720	-	720	696
PDBoF - Stipend fees owed	-	-	-	-
<b>Total liabilities</b>	<b>720</b>	<b>-</b>	<b>720</b>	<b>696</b>

Signature <i>A Sheppard</i>	Print Name A. SHEPPARD Alison Sheppard	Date of approval 7/4/2025 07/04/2025
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**Farlington Parish Parochial Church Council  
Notes To The Amalgamated Financial Statements  
For Year Ended 31 December 2023**

**1. Accounting Policies.** The financial statements have been prepared using the receipts & payments basis in accordance with the Charities Act 2011, the Church Accounting Regulations 2006 and the FRS 102 SORP.

**2. Cash Funds.** All funds listed at Section B1, except for the Churchyard Fund which is held in the CBF Deposit account, are not subject to any restrictions regarding their use and are available for the general purposes of the Parochial Church Council (PCC).

**3. Assets Retained For The Church's Own Use.** Consecrated and beneficed property is excluded from the accounts by section 10(2) of the Charities Act 2011. This includes both church halls. No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property.

Approved by the Parochial Church Council on  
and signed on its behalf by PCC Chairman



26/3/25

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Parish General Fund Receipts and Payments 2024				Parish General Fund Receipts and Payments 2024			
Receipts	2024	2023	2024	Receipts	2024	2023	2024
giving, gift, sold	51,588.69	49,367.99		Gifts and Envelopes	1,107.50	50.00	
pledged - other	-	-		Lottery plate collections	-	-	
income tax recovered	11,659.68	13,761.33		Relief the Poor	1,191.87	432.69	
collections	7,732.67	9,215.00		"Distributors fund"	1,050.00	817.80	
Donations	2,997.00	3,148.45		Paulsgrove food bank	625.42	1,043.80	
Special appeals	-	52.40		Paulsgrove food bank	1,122.05	2,027.05	
Legacies	-	-		Paulsgrove food bank	1,122.05	469.00	
Non-recurring one-off grants	-	-		Commission costs	142.50	162.50	
Grants from other churches	-	-		Church remaining expenses	-	-	
Donations for Diocese of Ho	1,200.00	-		Church Equipment	-	-	
Donations from Naggo Foundation	2,040.50	1,147.00					
Church letting fees	5,089.00	5,696.00					
Wooding & funeral fees	-	-					
Church hall lettings - occupants	5,981.62	3,751.01					
Income from bank accounts	8,265.10	8,265.10					
Funds from photocopying	17,000.00	17,000.00					
Funds from photocopying	1,873.28	1,458.63					
Other receipts	2,090.35	2,015.45					
Ad-hoc fees for computing funds	440.22	440.22					
Salaries from Heritage Fund	-	360.00					
Balance transferred from Treasurers Fund	385.00	877.71					
Balance from Gifts & Fellowship Fund	507.14	507.14					
Transfer from GOR Hall account	2,502.00	10,000.00					
Transfer from St A Hall fund	5,484.57	3,784.67					
Transfer from Church yard fund	116,834.97	125,449.04					
Total receipts	178,761.20	33,017.58					
Opening Bank Balances - General Fund	50.00	50.00					
PCC account - general fund	119,067.55	115,350.69					
CSP report acc - general fund	131,013.75	148,476.27					
Opening General Fd balance	8,627.25	58.00					
Closing Bank Balances - General Fund	119,067.55	119,067.55					
CSP report acc - general fund	124,748.42	131,013.75					
Closing general fund balance	-4,267.33	-17,484.52					
Net change in general fund	-4,267.33	-17,484.52					



**Restricted Funds - 2024**

	2024	2023
<b><u>Churchyard Fund</u></b>		
Opening fund balance as at 01.01.2024	(555.15)	2,663.67
Deposit interest for 2023		69.18
Solent Design & Build 24th Aug 2023		(3,288.00)
Transfer from general fund	555.15	-
Adjustment		-
Closing fund balance as at 31.12.2024	-	(555.15)

**Heritage Fund**

Opening fund balance as at 01.01.2024	440.22	440.22
One off non-recurring grant		
Total payments made for Heritage Project		
Total payments made for Heritage Project		
Closing fund balance as at 31.12.2024	440.22	440.22

**Restricted Income**

Voluntary Income:	£
Churchyard Fund	
Interest for 2023 allocated to Churchyard Fund	0.00
Heritage Fund	
One off non-recurring grant	
	<u>0.00</u>

**Restricted Expenditure**

Church Activities Costs:	
Heritage Fund	
Payments made for Heritage Project	0.00
	<u>0.00</u>

**Transfers Between Funds**

Transfers:	
Heritage Fund	
Transfer to general fund for payments allocated incorrectly	0.00
	<u>0.00</u>

**Designated Funds****Friends Without Borders**

Fund opening balance as at 01.01.2024	-	-
Total donated and fund raised		-
Payment of annual pledged amount		-
Fund closing balance as at 31.12.2024	-	-

**Social Fund**

Fund opening balance as at 01.01.2024	507.14	507.14
Fund closing balance as at 31.12.2024	507.14	507.14

**St Andrews' Font Cover**

Fund opening balance as at 01.01.2021	-	1,000.00
Chichester Stone Works 27th Sept 21		(1,000.00)
Fund closing balance as at 31.12.2020	-	-
Fund closing balance as at 31.12.2022		
Balance carried forward to 31.12.2022	-	-

COR Church Hall R&P Account		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Opening fund balance		13,220.90	4,943.17	11,822.70	9,202.46	18,205.55	16,859.31	11,785.66	7,967.01	8,139.81	12,847.10	6,934.35
COR Hall Receipts:												
Hall fees		11,388.17	11,740.94	11,723.63	4,957.65	8,991.75	17,855.80	16,755.16	13,186.82	13,825.13	13,868.21	13,643.57
Total Receipts		11,388.17	11,740.94	11,723.63	4,957.65	8,991.75	17,855.80	16,755.16	13,186.82	13,825.13	13,868.21	13,643.57
COR Hall Payments:												
Repairs & Maintenance & equipment		7,235.18	1,017.88	180.00	-	3,188.97	2,165.34	3,12.36	54.00	4,770.30	5,703.39	2,333.38
Electricity & Gas		3,204.96	4,635.53	1,710.67	486.60	811.36	1,843.55	2,027.82	1,521.30	1,291.90	1,403.85	1,518.15
Water & Sewage		333.85	258.44	196.39	-	761.74	394.28	114.17	826.45	760.35	876.44	457.72
Refuse collection		553.65	539.53	432.54	-	544.40	1,500.46	1,411.73	544.40	1,280.74	1,199.35	1,182.13
Running expenses		49.49	265.26	170.78	78.30	129.98	84.06	204.44	227.91	300.26	526.50	401.19
Cleansers		2,183.20	1,357.55	2,553.00	1,772.51	2,556.39	1,721.87	2,389.20	2,414.70	2,594.38	2,065.97	1,837.25
*Gas & electricity adjustment		(3,204.96)	(4,611.78)	(1,640.22)	-	7,994.84	7,709.56	4,581.51	6,368.17	10,997.93	11,775.50	7,730.82
Total Payments		10,355.37	3,463.21	3,603.16	2,337.41	996.91	10,146.24	12,173.65	8,818.65	2,827.20	2,092.71	5,912.75
Net Receipts/(payments)		1,032.80	8,277.73	8,120.47	2,620.24	(10,000.00)	(8,600.00)	(7,300.00)	(3,000.00)	(3,000.00)	(6,800.00)	
Transfer to Parish general fund						9,202.46	18,205.55	10,699.31	11,785.66	7,967.01	8,139.81	12,847.10
Closing fund balance		14,253.70	13,220.90	4,943.17	11,822.70	9,837.21	9,839.79	10,733.83	5,865.40	9,514.20	11,057.85	13,541.83
St Andrews Church Hall R&P Account												
Opening fund balance		7,032.48	8,620.86	5,878.13	7,727.27	9,837.21	9,839.79	10,733.83	5,865.40	9,514.20	11,057.85	13,541.83
SA Hall Receipts:												
Hall fees		10,154.55	12,151.91	5,843.89	2,722.50	3,152.50	8,954.51	8,268.95	8,837.50	8,347.40	8,223.14	8,358.93
Legacy				300.00	0.61	8.76	15.88	7.48	1.38	2.00	1,000.00	5.57
Interest				0.92								
Total Receipts		10,154.55	12,151.91	6,144.81	2,723.11	3,161.26	8,970.39	8,277.43	8,838.88	8,349.40	9,227.20	8,363.50
SA Hall Payments:												
Repairs & Maintenance		450.76	283.00	752.03	277.00	3,173.34	854.73	278.93	1,279.73	3,472.43	3,105.00	4,424.27
Insurance		980.37	1,194.02	1,125.30	1,059.60	1,006.19	995.88	973.29	948.23	900.80	885.52	889.28
Gas		964.07	1,881.25	375.70	172.00	1,015.92	1,317.00	894.00	692.00	1,021.00	353.00	958.00
Electricity				-	29.13							52.20
Water & Sewage		91.12	88.53	82.83	77.76	75.75						97.29
Running expenses		13.25	228.87									
Cleansers		2,061.37	1,935.87	1,242.02	1,156.76		1,005.36	1,324.25	1,050.49	2,104.17	1,377.33	1,455.44
Hall fees refunds											70.00	
**Gas & electricity adjustment		(914.07)	(1,881.25)	(375.80)	-	5,271.20	4,172.97	3,471.47	3,970.45	7,498.20	5,770.85	7,846.48
Total Payments		3,546.87	3,740.29	3,202.08	2,772.25	(2,109.94)	4,797.42	4,805.96	4,868.43	851.20	3,456.35	516.02
Net Receipts/(payments)		6,507.68	8,411.62	2,942.73	(48.14)	(2,109.94)	(4,805.96)	(5,700.00)	(3,000.00)	(4,500.00)	(3,000.00)	(3,000.00)
Transfer to Parish general fund						7,727.27	9,837.21	9,839.79	10,733.83	5,865.40	9,514.20	11,057.85
Closing fund balance		11,040.15	7,032.48	8,620.86	5,878.13	9,837.21	9,839.79	10,733.83	5,865.40	9,514.20	11,057.85	

\* This is gas and electricity paid by PCC current account but allocate to COR Hall fund added to the adjustment there was a hall hire fee paid into the current account

\*\* This is gas and electricity paid by PCC current account but allocate to St Andrews Hall fund and £50 for hall hire paid into PCC and allocates to St A hall fund



<b>COR Care and Fellowship Group R&amp;P Accounts 2024</b>	<b>31/12/2024</b>	<b>31/12/2023</b>
Bank balance as at 01.01.2024	872.71	622.71
Petty cash as at 01.01.2024	322.80	315.30
<b>Fund balance as at 01.01.2024</b>	<b>1,195.51</b>	<b>938.01</b>
Income	389.00	376.00
Transfer to parish general fund	300.00	
Expenses	410.80	118.50
<b>Net (payments)/receipts</b>	<b>(321.80)</b>	<b>257.50</b>
<b>Fund balance as at 31.12.2024</b>	<b>873.71</b>	<b>1,195.51</b>
Made up of:		
Funds held in Parish current account as at 31.12.2024	644.33	872.71
Cash in hand as at 31.12.2024	229.38	322.80
Cash transfer to PCC bank		250.00
<b>Friends of SA R&amp;P Accounts 2024</b>		
<b>Fund balance as at 01.01.2024</b>	<b>45.60</b>	<b>116.90</b>
Receipts 2024	140.90	148.90
Payments 2024	23.09	220.20
<b>Net receipts/(payments)</b>	<b>117.81</b>	<b>(71.30)</b>
<b>Fund balance as at 31.12.2024</b>	<b>163.41</b>	<b>45.60</b>
Made up of: cash on hand	11.21	34.30
Bank balance as at 31.12.2024	152.20	11.30
<b>Traidcraft R&amp;P Accounts 2024</b>		
Bank balance as at 01.01.2024	-	291.85
Cash in hand at 01.01.2024	-	17.25
<b>Fund balance as at 01.01.2024</b>	<b>-</b>	<b>309.10</b>
Sales income during 2023		50.90
Bank account interest		-
<b>Total receipts</b>	<b>-</b>	<b>50.90</b>
Purchases in 2023		-
Donations/ Exchange made in 2023		-
<b>Total payments</b>	<b>-</b>	<b>-</b>
<b>Net receipts/(payments)</b>	<b>-</b>	<b>50.90</b>
<b>Fund balance at 31.12.2023</b>	<b>-</b>	<b>360.00</b>
Made up of:		
Bank balance in Parish account as at 26.07.2023		360.00
Cash in hand at 26.07.2023		-
Transfer to General fund 27.07.2023		360.00
Traidcraft account and fund 31.12.2023		-