

PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD

Annual Report and Accounts for the year ended 31 December 2022



Incumbent

The Reverend Martin Davies
The Vicarage
Countess Close
Harefield
Middx

Bank

Santander
and National Westminster

Independent Examiner

Charles Homan FCA

PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD

Annual Report for the year ended 31 December 2022

Administrative Information

The PCC has the responsibility of co-operating with the incumbent, the Reverend Martin Davies in promoting the ecclesiastical parish of Harefield, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC also has maintenance and other responsibilities for the Church and Church Hall in Harefield, Middlesex

PCC Membership

Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

During the year the following served as members of the PCC:

Incumbent: The Revd Martin Davies Chairman

Curate:

Wardens: Rowena Scott

Mark Dalton

Children's Advocate Dawn Davies

Clerk of Works Mark Dalton

Secretary

Treasurer Jill Dalton

Gift Aid Sec. Jill Dalton

Administrator

Elected members

Brenda Ives	Until APCM 2022
Victor Cuzmano	Until APCM 2022
Rita Bateson	From APCM 2019
Des Malton	Until APCM 2022
Shirley Higgins	From APCM 2019
Roz Booth	From APCM 2021
Lizzie Sumner	From APCM 2021
Leslie Dutton	From APCM 2021
Trevor Chidgy	From APCM 2022
Sue Hewlett	From APCM 2022

Deanery Synod

Paul Mander

Structure, governance and management

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent/priest-in-charge, curate, lay readers licensed to officiate in the church), the church wardens and members of the Deanery, Diocesan or General Synods and members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

Objectives and activities

The PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish of Harefield the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD

Annual Report for the year ended 31 December 2022

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Committees and Advisors

The PCC operates through a number of committees, which meet in addition to the meetings of the PCC.

The PCC's Standing Committee, which is required by law, has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. It comprises the Incumbent, Churchwardens and Secretary and Treasurer as appropriate.

The Finance Committee oversees the general financial dimension of the work of St Mary's by monitoring and reviewing income and expenditure, and making recommendations to the PCC.

The Social and Fund Raising committee plans and co-ordinates social and fund raising events through the year.

The Mission Action Planning Group encourages mission and outreach.

The Pastoral Committee exercises responsibility for pastoral care in the Parish.

The Christian Nurture Group co-ordinates teaching and nurture in the parish.

Achievements and Performance

Review of the year

The full PCC met monthly (excluding the APCM) during the year.

Committees would have met between PCC meetings, to bring points forward for the attention of the PCC.

Special financial matters during the year :-

The PCC share (37.22%) of 9 Lewis Close net rental income amounted to £7,706 (2021 £7,029).

The Diocesan quota paid was £85,200 (2021 £85,200).

Review of the Accounts

Overall, unrestricted general income for the year amounted to £152,257 as compared with £158,094 for 2021.

The decrease was largely as a result of a 2021 donation from the St Mary's Charitable Trust in the sum of £30,000, reduced to £5,946 in 2022, but also due to reduced donations and tax recoverable.

General, unrestricted expenditure for 2022 totalled £158,094 as compared with £143,337 for 2021.

The increase was as a result of Church and Hall repairs, including work to the Church paths, stained glass and doors in the Hall.

The general deficit for 2022 was therefore £11,747 (2021 surplus £14,757)

PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD

Annual Report for the year ended 31 December 2022

Continued

Review of the Accounts (continued)

The income and expenditure on restricted funds is shown in Note 5. The balance on all restricted and designated funds amounted to £73,298 (2020 £69,642) .

Future Plans

In 2022 and subsequent years, the PCC hopes to build on the initiatives undertaken in 2021 in furtherance of its stated objectives.

Signed on behalf of the PCC

Reverend Martin Davies
Chairman and Incumbent

Date

PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 December 2022

		Unrestricted General Fund £	Designated Emergency Repair Fund	Other Designated & Restricted Funds (Note 5) £	TOTAL FUNDS 2022 £	2021 £
INCOMING RESOURCES	Note					
Voluntary income	2 (a)	63,332	-	6,582	69,914	83,386
Other voluntary incoming resources	2 (b)	20,144	-	0	20,144	34,055
Income from charitable and ancillary trading	2 (c)	37,237	-	0	37,237	31,590
Income from investments	2 (d)	19,797	-	0	19,797	19,313
TOTAL INCOMING RESOURCES		140,510	-	6,582	147,092	168,344
RESOURCES EXPENDED						
Grants and donations	3 (a)	868	-	0	868	349
Activities directly relating to the work of the church	3 (b)	147,354	-	2,926	150,280	142,210
Mission and Outreach	3 (c)	892	-	-	892	469.00
Church governance costs	3 (d)	3,143	-	-	3,143	2,191
TOTAL RESOURCES EXPENDED		152,257	-	2,926	155,183	145,219
NET INCOMING / (OUTGOING) RESOURCES		(11,747)	-	3,656	(8,091)	23,125
TRANSFERS BETWEEN FUNDS						
Transfer from Emergency Repair Fund	4	-	-	-	-	-
Transfer from First Friday Lunch Fund	4	-	-	-	-	-
NET MOVEMENTS IN FUNDS		(11,747)	0	3,656	(8,091)	23,125
BALANCES BROUGHT FORWARD AT 1 JANUARY 2022 (2021)		158,824	-	69,642	228,466	205,341
BALANCES CARRIED FORWARD AT 31 DECEMBER 2021 (2020)	8	147,077	-	73,298	220,375	228,466

PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD
BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022	2021
FIXED ASSETS			
At Net Book Value	7	94,834	95,584
CURRENT ASSETS			
Debtors and stocks	9	11,921	46,223
Short Term Deposits - restricted & designated		73,298	69,642
Short Term Deposits - unrestricted		-	-
Cash at Bank and in hand		51,591	29,135
		<u>136,810</u>	<u>145,000</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	10	<u>(11,269)</u>	<u>(12,118)</u>
NET CURRENT ASSETS		125,541	132,882
NET ASSETS		<u>220,375</u>	<u>228,466</u>
FUNDS			
	6		
Unrestricted	8	147,077	158,824
Designated - Emergency Repair Fund	8	0	0
Other Designated & Restricted Funds - various	8	73,298	69,642
NET FUNDS		<u>220,375</u>	<u>228,466</u>

Approved by the PCC and signed on its behalf by

Rev Martin Davies - Chairman and Incumbent

Jill Dalton - Hon Treasurer

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Date

PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD

Notes to the Accounts for the Year Ended 31 December 2021

1 ACCOUNTING POLICIES

Accounting convention

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

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

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of Church members.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when received.

Funds raised by the fete, and similar events are accounted for net of direct expenses.

Sale of books, guides and magazines from the church are accounted for gross.

Other income

Rental from the letting of the church premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when receivable.

Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficial property is excluded from the accounts by the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2000 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of moveable church furnishings acquired before 1 January 2000 is written off.

PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD

Notes to the Accounts for the Year Ended 31 December 2022

2 INCOMING RESOURCES

	Unrestricted General Fund £	Designated Emergency Repair Fund £	Other Designated & Restricted Funds (Note 5) £	TOTAL FUNDS	
				2022 £	2021 £
2 (a) Voluntary income					
Regular & other Gift Aid donations	24,233			24,233	25,808
One Off Gift Aid	3,270			3,270	4,208
Envelope Scheme	2,654			2,654	2,963
Collections at all services	7,231			7,231	7,495
Donations	15,709		6,582	22,291	29,465
Income tax recoverable on Gift Aid	10,235			10,235	13,447
	<u>63,332</u>	-	<u>6,582</u>	<u>69,914</u>	<u>83,386</u>
2 (b) Other fees and voluntary incoming resources					
Donations and fundraising income	14,198		0	14,198	4,055
Gift from Charitable Trust	5,946			5,946	30,000
	<u>20,144</u>	-	<u>0</u>	<u>20,144</u>	<u>34,055</u>
2 (c) Income from charitable and ancillary					
Magazine & book sales and adverts	4,864			4,864	4,566
Church Hall letting	13,484			13,484	9,038
Church fees re weddings & funerals	18,889		-	18,889	17,986
	<u>37,237</u>	-	-	<u>37,237</u>	<u>31,590</u>
2 (d) Income from investments					
Rent 9 Lewis Close	19,228		-	19,228	19,266
Interest from deposit accounts	569		0	569	47
	<u>19,797</u>	-	<u>0</u>	<u>19,797</u>	<u>19,313</u>
TOTAL INCOMING RESOURCES	<u>140,510</u>	-	<u>6,582</u>	<u>147,092</u>	<u>168,344</u>

PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD

Notes to the Accounts for the Year Ended 31 December 2022

(continued)

	Unrestricted General Fund £	Designated Emergency Repair Fund £	Restricted Funds (Note 5) £	TOTAL FUNDS	
				2022 £	2021 £
3 RESOURCES EXPENDED					
3 (a) Grants and donations					
Missionary and charitable giving					
Home Missions, other Church	-		-	0	0
Societies and overseas relief					
Donations	868	-	-	868	60
Grants & Donations from restricted funds		-	0	0	289
	<u>868</u>	<u>-</u>	<u>0</u>	<u>868</u>	<u>349</u>
3 (b) Activities directly relating to the work of the Church					
Ministry: diocesan quota	85,200	-	-	85,200	85,200
clergy expenses	-	-	-	-	-
Locums / other staff costs	-	-	-	0	80
Vicarage expenses	769	-	-	769	401
Costs of generating income	1,376	-	-	1,376	117
Church - running expenses :-					
Worship costs	70	-	-	70	157
Church maintenance :					
Insurance	4,404	-	-	4,404	4,775
Light heat & water	5,373	-	-	5,373	2,745
Repairs and maintenance	6,466	-	-	6,466	3,794
Expenditure on Harefield magazine	4,425	-	-	4,425	3,368
Restricted Funds expenditure	-	-	2,926	2,926	1,593
9 Lewis Close - expenses	2,453	-	-	2,453	2,969
9 Lewis Close - Diocese share	9,069	-	-	9,069	9,268
Church Hall running expenses	16,832	-	-	16,832	19,407
Churchyard running expenses	6,017	-	-	6,017	6,793
Church Music	4,900	-	-	4,900	1,543
	<u>147,354</u>	<u>-</u>	<u>2,926</u>	<u>150,280</u>	<u>142,210</u>
3 (c) Fund Raising and Publicity					
Mission Outreach and Evangelism :-					
Publicity, Mission, Training ,	892	-	-	892	469
	<u>892</u>	<u>-</u>	<u>-</u>	<u>892</u>	<u>469</u>
3 (d) Church governance costs					
Independent Examiners Fee	300	-	-	300	300
Admin print post and stationery	2,843	-	-	2,843	1,891
Other fees and bank charges	-	-	-	-	-
	<u>3,143</u>	<u>-</u>	<u>-</u>	<u>3,143</u>	<u>2,191</u>
TOTAL RESOURCES USED	<u>152,257</u>	<u>-</u>	<u>2,926</u>	<u>155,183</u>	<u>145,219</u>

4 TRANSFERS BETWEEN FUNDS

There were no fund transfers during the year.

PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD

Notes to the Accounts for the Year Ended 31 December 2022

(continued)

5 ANALYSIS OF DESIGNATED AND RESTRICTED FUNDS

	RESTRICTED Children and Youth Fund	RESTRICTED/ DES First Friday Lent Lunches £	RESTRICTED Windows Fund	RESTRICTED Friends Fund £	RESTRICTED Social and Fund Raising £	TOTAL FUNDS 2022 £	2021 £
INCOME							
Incoming resources from donors						0	129
First Friday (Lent lunches to Lent Appeal)						6,582	6,041
Friends donations and fundraising including Gift Aid						0	0
Donations							
	0	0	0	6,582	0	6,582	6,170
Other fees and voluntary incoming resources						0	0
Burial and other fees						0	4,055
Fundraising events as detailed on final page of the Accounts						0	0
						0	4,055
Income from investments						0	25
Interest from deposit accounts - Social / Fund Raising Committee						0	0
						0	25
RESTRICTED FUND INCOME FOR THE YEAR	0	0	0	6,582	0	6,582	10,250
EXPENDITURE							
Grants and donations						0	0
First Friday charitable gifts - Lent Lunches						0	(289)
Fund Raising charity gifts and expenditure						0	(289)
						0	
Activities directly relating to the Church						(343)	0
Childrens Expenses						0	0
Church Tower expenditure						0	0
Other Social Fund expenditure as note						(2,583)	(1,593)
Friends expenses - gifts , outings and administration						(2,583)	(1,593)
						(2,926)	(1,593)
Fund Raising and Publicity						0	-
						0	-
RESTRICTED FUND EXPENDITURE FOR THE YEAR	(343)	0	0	(2,583)	0	(2,926)	(1,882)
TRANSFERS						0	(7,548)
Transfer Unrestricted First Friday to General		0			0	0	0
Transfer Friends to General re Wall						0	0
Transfer Social Fund to General Fund re 2020 net income						0	0
Transfer ERF to General Fund						0	(56,856)
						0	(63,404)
FUND BALANCE BROUGHT FORWARD	14,540	0	3,500	20,648	30,955	69,642	124,678
NET FUND INCOME EXPENDITURE FOR THE YEAR	(343)	0	0	3,999	0	3,656	(55,036)
FUND BALANCE CARRIED FORWARD	14,197	0	3,500	24,647	30,955	73,298	69,642

PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD

Notes to the Accounts for the Year Ended 31 December 2022

6 FUND DETAILS

RESTRICTED AND DESIGNATED FUNDS

Social and Fund Raising Fund

The Social Fund comprises funds raised in previous years and held separately as they were raised for specific projects. From 2021 these social and fund raising events were raised for general church funds.

Friends Fund

The PCC has raised funds from Friends of St Mary's for the maintenance of the Church building.

Children and Youth Fund

This Fund is to be used for the children and youth of Harefield.

Other restricted funds

Any other smaller and one-off gifts for specific projects are separately identified, and retained until the monies are spent on the particular project.

7 FIXED ASSETS FOR USE BY THE PCC

	Cost	Accumulated Depreciation	Depreciation Charge	2022 Book Value	2021
St Mary's Church Hall	35,753	33,940	750	1,063	1,813
Share of 9 Lewis Close - 36%	90,139	-	-	90,139	90,139
Addition on 1.1.2007 - 1.22% share	3,632	-	-	3,632	3,632
	129,524	33,940	750	94,834	95,584

PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD

Notes to the Accounts for the Year Ended 31 December 2022

(continued)

8 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted General Fund £	Designated Emergency Repair Fund £	Restricted Funds (Note 5) £	TOTAL FUNDS	
				2022 £	2021 £
Fixed assets	94,834	-	-	94,834	95,584
Current assets	63,512	-	73,298	136,810	145,000
Current liabilities	(11,269)	-	-	(11,269)	(12,118)
Long term liabilities	-	-	-	-	-
Fund balance	147,077	0	73,298	220,375	228,466

9 DEBTORS	2022 £	2021 £
Income tax recoverable on Giving to December 2022 (2021)	5,283	14,277
Fete expenses carried forward to 2022	0	485
Hall rent due from HADS	692	690
Carry forward overpaid to Diocese re MD sheets	0	771
Due from Church Trust re Donation from Gill Holmes	5,946	30,000
	11,921	46,223

10 CREDITORS	2022 £	2021 £
Rent due to London Diocese - 9 Lewis Close -January to December 2021	9,069	9,268
Wedding fees received in advance	1,000	1,950
Independent Examiner fee - 2022, 2021, 2020 and 2019 accounts	1,200	900
	11,269	12,118

11 BANK ACCOUNTS	2022 £	2021 £
PCC current account - Santander	50,311	24,996
PCC Nat West account	6,241	4,611
PCC CBF account	43,676	43,109
Fund Raising Santander deposit account	1,204	1,203
Fund raising Santander current account	4,567	9,164
Fund raising CBF account	108	107
Fund raising cash in hand	50	50
Friends Bank account	18,327	14,794
Friends Building Society account	0	614
Friends cash in hand	365	94
Additional	40	35
	124,889	98,777

Independent Examiner's Report to the PCC of St Mary's Church, Harefield

I report on the accounts of the PCC for the year ended 31 December 2022 which are set out on pages 1 to 11.

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 the audit requirement of the Church Accounting Regulations and section 144 (2) of the Charities Act 2011 ('the 2011 Act') do not apply.

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 and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you 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 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.

Charles Homan

Date

ST MARY'S HAREFIELD PCC - 31 December 2022**HALL ACCOUNT - NOTE ONLY**

Additional Notes to the Accounts

	2022	2021
CHURCH HALL		
Income from lettings	13,484	9,038
Expenditure		
Hall Electricity	1,165	811
Hall Gas	1,979	1,054
Hall water rates	0	0
Hall insurance	1,678	1,864
Hall maintenance and cleaning	1,789	1,119
Hall repairs, fire safety and refuse collection	9,471	13,809
Hall depreciation	750	750
	<u>(16,832)</u>	<u>(19,407)</u>

NET INCOME (EXPENDITURE)(3,348)(10,369)**REPAIR COSTS**

Gas safety Certificate	0	0
LBH refuse	131	32
Plumbing repairs	1,494	324
Boiler and heating repairs	108	107
Hall Radiator	2,321	0
Hall Doors	5,350	0
Hall boiler replacement		7,914
5 year electric test / PAT Test		38
Fire extinguishers / Other	67	72
Hall Floor	0	2,950
Hall Roof	0	2,373
	<u>9,471</u>	<u>13,809</u>

SOCIAL AND FUND RAISING COMMITTEE INCOME - NOTE ONLY

	2022	2021
Quiz income		
Bar B Q		630
Craft		858
Harvest Supper		481
Christmas Fayre		2,086
Donation		
FUND RAISING INCOME FOR 2021 (2020)	<u>0</u>	<u>4,055</u>

Add: Interest earned on savings

	<u>25</u>
	<u>4,080</u>

Donations

Air Ambulance	Quiz evening
Net Expenditure	
Fundraising expenses -	

0	0
	(289)
<u>0</u>	<u>(289)</u>

NET INCOME / (EXPENDITURE) FOR 2021 (2020) retained

<u>0</u>	<u>3,791</u>
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Transfer to Geeral Account as funds not raised for specific purposes

Balance brought forward

30,955	27,164
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Balance carried forward

<u>30,955</u>	<u>30,955</u>
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OTHER SOCIAL FUND EXPENSES TREATED AS PCC EXPENDITURE

Hall Floor	(2,950)
Lock	(152)
Toilet	(51)
Dishwasher	(103)
Roofing	(2,373)
Carpet Cleaning	(90)

Carpets for Church Hall

Church roof

Hall foyer and Door

Total Expenses

<u>0</u>	<u>(5,719)</u>
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