

# **PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD**

**Annual Report and Accounts for the year ended 31 December 2024**



## **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 2024**

### **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:**

**Warden:** Mark Dalton

**Safeguarding Officers** David Garner  
Rachael Whitley

**Clerk of Works** Mark Dalton

**Secretary** Debbie Sweetman

**Treasurer** Jill Dalton

**Gift Aid Sec.** Jill Dalton

**Administrator**

#### **Elected members**

Roz Booth	Until APCM 2024
Lizzie Sumner	Until APCM 2024
Sue Hewlett	From APCM 2022
Kevin Hughes	From APCM 2023
Brenda Ives	From APCM 2023
Ann Badhams	From APCM 2023
Rowena Scott	From APCM 2023
Victor Cuzmano	From APCM 2024
Tom Evans	From APCM 2025
Elizabeth Sumner	From APCM 2025
Rachel Whitley	From APCM 2025

**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 2024**

### **Continued**

#### **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, except in August and December.

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 £6,686 (2023 £7,016).

The Diocesan quota paid was £91,300 (2023 £87,775).

#### **Review of the Accounts**

Overall, unrestricted general income for the year amounted to £227,662 as compared with £158,734 for 2023.

The increase was largely as a result of additional donations and giving, hall rents and wedding and funeral fees.

General, unrestricted expenditure for 2024 totalled £219,743 as compared with £153,629 for 2023.

The increase was largely as a result of additional Diocesan quota and Church and churchyard repairs.

The general surplus for 2023 was therefore £8,419 (2023 surplus £5,105)



## PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD

Annual Report for the year ended 31 December 2024

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 £50,162 (2023 £53,685) after transferring £500 from the Churchyard Fund. Funds to the General Fund.

### Future Plans

In 2025 and subsequent years, the PCC hopes to build on the initiatives undertaken in 2024 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 2024

		Unrestricted General Fund £	Other Designated & Restricted Funds (Note 5) £	TOTAL FUNDS 2024 £	2023 £
	Note				
<b>INCOMING RESOURCES</b>					
Voluntary income	2 (a)	92,947	4,669	97,616	80,895
Other voluntary incoming resources	2 (b)	63,082	1,674	64,756	46,306
Income from charitable and ancillary trading	2 (c)	49,902	0	49,902	39,860
Income from investments	2 (d)	21,731	0	21,731	20,712
<b>TOTAL INCOMING RESOURCES</b>		<b>227,662</b>	<b>6,343</b>	<b>234,005</b>	<b>187,773</b>
<b>RESOURCES EXPENDED</b>					
Grants and donations	3 (a)	1,841	7,000	8,841	2,909
Activities directly relating to the work of the church	3 (b)	212,430	2,366	214,796	150,224
Mission and Outreach	3 (c)	1,714	-	1,714	802.00
Church governance costs	3 (d)	3,758	-	3,758	3,194
<b>TOTAL RESOURCES EXPENDED</b>		<b>219,743</b>	<b>9,366</b>	<b>229,109</b>	<b>157,129</b>
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		<b>7,919</b>	<b>(3,023)</b>	<b>4,896</b>	<b>30,644</b>
<b>TRANSFERS BETWEEN FUNDS</b>					
Transfer from Churchyard Fund	4	500	(500)	-	-
				-	-
<b>NET MOVEMENTS IN FUNDS</b>		<b>8,419</b>	<b>(3,523)</b>	<b>4,896</b>	<b>30,644</b>
<b>BALANCES BROUGHT FORWARD AT 1 JANUARY 2024 (2023)</b>		<b>197,334</b>	<b>53,685</b>	<b>251,019</b>	<b>220,375</b>
<b>BALANCES CARRIED FORWARD AT 31 DECEMBER 2024 (2023)</b>	<b>8</b>	<b>205,753</b>	<b>50,162</b>	<b>255,915</b>	<b>251,019</b>

**PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD**  
**BALANCE SHEET AS AT 31 DECEMBER 2024**

	Note	2024	2023
<b>FIXED ASSETS</b>			
At Net Book Value	7	93,771	94,084
<b>CURRENT ASSETS</b>			
Debtors and stocks	9	9,574	13,100
Short Term Deposits - restricted & designated		50,162	53,685
Short Term Deposits - unrestricted		-	-
Cash at Bank and in hand		112,639	102,531
		<u>172,375</u>	<u>169,316</u>
<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	10	<u>(10,231)</u>	<u>(12,381)</u>
<b>NET CURRENT ASSETS</b>		162,144	156,935
<b>NET ASSETS</b>		<u>255,915</u>	<u>251,019</u>
<b>FUNDS</b>	6		
Unrestricted	8	205,753	197,334
Other Designated & Restricted Funds - various	8	50,162	53,685
<b>NET FUNDS</b>		<u>255,915</u>	<u>251,019</u>

Approved by the PCC and signed on its behalf by

 Rev Martin Davies - Chairman and Incumbent

Jill Dalton - Hon Treasurer

Date

# **PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD**

## **Notes to the Accounts for the Year Ended 31 December 2024**

### **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 2024**

**2 INCOMING RESOURCES**

	Unrestricted General Fund £	Other Designated & Restricted Funds (Note 5) £	TOTAL FUNDS 2024 £	2023 £
<b>2 (a) Voluntary income</b>				
Regular & other Gift Aid donations	21,986		21,986	25,875
One Off Gift Aid	2,266		2,266	3,240
Envelope Scheme	2,274		2,274	2,687
Collections at all services	7,318		7,318	8,891
Donations	49,094	4,669	53,763	23,449
Legacies	0		0	5,000
Income tax recoverable on Gift Aid	10,009		10,009	11,753
	<u>92,947</u>	<u>4,669</u>	<u>97,616</u>	<u>80,895</u>
<b>2 (b) Other fees and voluntary incoming resources</b>				
Donations and fundraising income	20,305	1,674	21,979	37,732
Gift from Charitable Trust	42,777		42,777	8,574
	<u>63,082</u>	<u>1,674</u>	<u>64,756</u>	<u>46,306</u>
<b>2 (c) Income from charitable and ancillary</b>				
Magazine & book sales and adverts	3,894		3,894	4,295
Church Hall letting	21,084		21,084	17,024
Church fees re weddings & funerals	24,924	0	24,924	18,541
	<u>49,902</u>	<u>0</u>	<u>49,902</u>	<u>39,860</u>
<b>2 (d) Income from investments</b>				
Rent 9 Lewis Close	19,333	-	19,333	19,306
Interest from deposit accounts	2,398	0	2,398	1,406
	<u>21,731</u>	<u>0</u>	<u>21,731</u>	<u>20,712</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>227,662</u>	<u>6,343</u>	<u>234,005</u>	<u>187,773</u>



# PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD

Notes to the Accounts for the Year Ended 31 December 2024

(continued)

	Unrestricted General Fund £	Restricted Funds (Note 5) £	TOTAL FUNDS 2024 £	2023 £
<b>3 RESOURCES EXPENDED</b>				
<b>3 (a) Grants and donations</b>				
Missionary and charitable giving				
Home Missions, other Church	-	-	0	0
Societies and overseas relief				
Donations	1,841	-	1,841	1,466
Grants & Donations from restricted funds		7,000	7,000	1,443
	1,841	7,000	8,841	2,909
<b>3 (b) Activities directly relating to the work of the Church</b>				
Ministry: diocesan quota	91,300	-	91,300	87,775
clergy expenses	-	-	-	-
Locums / other staff costs	-	-	0	-
Vicarage expenses	491	-	491	507
Costs of generating income	3,340	-	3,340	93
Church - running expenses :-				
Worship costs	231	-	231	704
Church maintenance :				
Insurance	4,701	-	4,701	4,964
Light heat & water	6,515	-	6,515	7,394
Repairs and maintenance	21,806	-	21,806	1,772
Expenditure on Harefield magazine	5,538	-	5,538	4,360
Restricted Funds expenditure	-	2,366	2,366	2,057
9 Lewis Close - expenses	3,966	-	3,966	1,710
9 Lewis Close - Diocese share	8,681	-	8,681	10,580
Church Hall running expenses	38,779	-	38,779	15,371
Churchyard running expenses	20,970	-	20,970	6,798
Church Music	6,112	-	6,112	6,139
	212,430	2,366	214,796	150,224
<b>3 (c) Fund Raising and Publicity</b>				
Mission Outreach and Evangelism :-				
Publicity, Mission, Training ,	1,714	-	1,714	802
	1,714	-	1,714	802
<b>3 (d) Church governance costs</b>				
Independent Examiners Fee	150	-	150	300
Admin print post and stationery	3,608	-	3,608	2,894
Other fees and bank charges	-	-	-	-
	3,758	-	3,758	3,194
<b>TOTAL RESOURCES USED</b>	<b>219,743</b>	<b>9,366</b>	<b>229,109</b>	<b>157,129</b>

## 4 TRANSFERS BETWEEN FUNDS

From a donation of £21,940 made to the Churchyard Fund in 2023, a transfer of £500 was made to the General Fund.

# PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD

Notes to the Accounts for the Year Ended 31 December 2024

## 5 ANALYSIS OF DESIGNATED AND RESTRICTED FUNDS

	RESTRICTED/DES Churchyard Fund £	RESTRICTED Windows Fund	RESTRICTED Friends Fund £	TOTAL FUNDS 2024 £ 2023 £	
<b>INCOME</b>					
Incoming resources from donors					
Friends donations and fundraising including Gift Aid		25	4,214	4,214	4,571
Donations			430	455	460
	0	25	4,644	4,669	5,031
<b>Other fees and voluntary incoming resources</b>					
Friends Fundraising events	0		1,674	1,674	2,068
Donations	0	0	1,674	0	21,940
	0	0	1,674	1,674	24,008
<b>Income from investments</b>					
Interest from deposit accounts - Social / Fund Raising Committee				0	0
				0	0
	-	-	0	0	0
<b>RESTRICTED FUND INCOME FOR THE YEAR</b>	0	25	6,318	6,343	29,039
<b>EXPENDITURE</b>					
<b>Grants and donations</b>					
Friends charity gifts and expenditure	0		(7,000)	(7,000)	(1,443)
	0		(7,000)	(7,000)	(1,443)
<b>Activities directly relating to the Church</b>					
Childrens Expenses		(720)		0	0
Church Windows expenditure				(720)	0
Other Social Fund expenditure as note				0	0
Friends expenses - gifts , outings and administration	0	(720)	(1,646)	(1,646)	(2,057)
	0	(720)	(1,646)	(2,366)	(2,057)
<b>Fund Raising and Publicity</b>					
				0	-
				0	-
<b>RESTRICTED FUND EXPENDITURE FOR THE YEAR</b>	0	(720)	(8,646)	(9,366)	(3,500)
<b>TRANSFERS</b>					
Transfer Churchyard Fund to General Fund	(500)			(500)	0
Transfer Friends to General re Wall				0	0
Transfer Social Fund to General Fund re balance				0	0
Transfer Childrens Church to General Fund	(500)			(500)	(14,197)
	(500)	0	0	(500)	(14,197)
<b>FUND BALANCE BROUGHT FORWARD</b>	21,940	3,960	27,788	53,688	42,343
<b>NET FUND INCOME EXPENDITURE FOR THE YEAR</b>	(500)	(695)	(2,328)	(3,523)	11,342
<b>FUND BALANCE CARRIED FORWARD</b>	21,440	3,265	25,460	50,165	53,685

# PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD

## Notes to the Accounts for the Year Ended 31 December 2024

### 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	2024 Book Value	2023
St Mary's Church Hall	35,753	35,440	313	0	313
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
	<u>129,524</u>	<u>35,440</u>	<u>313</u>	<u>93,771</u>	<u>94,084</u>



# PAROCHIAL CHURCH COUNCIL OF ST MARY'S HAREFIELD

## Notes to the Accounts for the Year Ended 31 December 2024

(continued)

### 8 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted General Fund £	Designated Emergency Repair Fund £	Restricted Funds (Note 5) £	TOTAL FUNDS	
				2024 £	2023 £
Fixed assets	93,771	-	-	93,771	94,084
Current assets	122,213	-	50,162	172,375	169,316
Current liabilities	(10,231)	-	-	(10,231)	(12,381)
Long term liabilities	-	-	-	-	-
Fund balance	205,753	0	50,162	255,915	251,019

9 DEBTORS	2024 £	2023 £
Income tax recoverable on Giving to December 2024 (2023)	5,548	4,526
Credit note re Coach for Friends cancelled trip in 2024 c/f to 2025	1,480	0
Due from Church Trust re Donation from Gill Holmes	2,546	8,574
	9,574	13,100

10 CREDITORS	2024 £	2023 £
Rent due to London Diocese - 9 Lewis Close -January to December 2023	8,681	10,581
Wedding fees received in advance	1,000	1,500
Independent Examiner fee - 2024	450	300
Funeral fees due to Diocese	100	-
	10,231	12,381

11 BANK ACCOUNTS	2024 £	2023 £
PCC current account - Santander	93,445	75,574
PCC Nat West account	876	7,746
PCC CBF account	47,586	45,076
Fund Raising Santander deposit account	7	7
Fund raising Santander current account	3,969	6,190
Fund raising CBF account	0	112
Fund raising cash in hand	50	50
Friends Bank account	16,366	21,173
Friends cash in hand	454	247
Additional	48	42
	162,801	156,217

## **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 2024 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 Regulationshave 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 2024**

**HALL ACCOUNT - NOTE ONLY**

Additional Notes to the Accounts

	2024	2023
<b>CHURCH HALL</b>		
Income from lettings	21,084	17,024
<b>Expenditure</b>		
Hall Electricity	2,072	3,315
Hall Gas	3,770	6,979
Hall water rates	463	0
Hall insurance	1,791	1,891
Hall maintenance and cleaning	4,748	1,496
Hall repairs, fire safety and refuse collection	2,232	940
Hall depreciation	313	750
Hall Major repairs	(15,389)	(15,371)
Kitchen (HS2 funded)	(23,390)	
<b>NET INCOME (EXPENDITURE)</b>	<b>(17,695)</b>	<b>1,653</b>