THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF DIBDEN

England & Wales · Charity number 1131535

Details

Other names	DIBDEN PCC
Status	Registered
Legal form	Previously excepted
Registered	2009-09-07
Register	View on the Charity Commission register

Contact

Address	St. Andrews Church Beaulieu Road Dibden Purlieu Southampton SO45 4PT
Phone	023 8084 3204
Email	office@dibdenchurches.org
Website	www.dibdenchurches.org

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Regular public worship open to all. Teaching of Christianity through sermons, courses and small groups. Running Youth and Children's Groups within schools and within the church. Supporting UK and overseas charities with at least 10% of annual income. Promoting the whole mission of the Church through provision of activities for senior citizens, parents and toddlers and other special needs groups.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£346,236	£392,951	-	-
2023-12-31	£373,032	£396,385	-	-
2022-12-31	£334,095	£333,157	-	-
2021-12-31	£310,903	£365,016	-	-
2020-12-31	£310,903	£365,016	-	-

Trustees

Name	Role	Appointed
Rev PETER SHERIDAN STARK TOLLER	Chair	2015-04-22
ANTHONY WILLIAM SIMMONS		2026-05-06
Adrian Keith Pennells		2023-04-26
Anne-Marie Murphy		2023-04-26
David Snocken		2022-05-16
David Vivian Lewis		2025-04-30
Gareth David Mead		2026-05-06
Heidi Sarah Shaw		2026-05-18
Jacqueline Ruth Besley		2020-10-21
Joanna Frances Snocken		2019-04-24
Joanne Carey Fenton		2025-04-30
Michael Hutchinson		2023-04-26
Michael John Gibson		2024-05-08
Philip Andrew Long		2023-05-15

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF DIBDEN

England & Wales - Charity number 1131535

Accounts

THE PARISH OF DIBDEN

St. Andrew's and All Saints' Churches.

Annual Report of the Parochial Church Council for the Year Ended 31st December 2024

Administrative Information

St. Andrew's and All Saints' Churches are situated in the Parish of Dibden. They are part of the Diocese of Winchester within the Church of England. The correspondence address is St Andrew's Centre, Beaulieu Road, Dibden Purlieu, Southampton, SO45 4PT.

The bankers are National Westminster Bank Plc. Southampton City Branch, 68 Above Bar Street, Southampton and CAF Bank Limited, Kings Hill, West Malling, Kent, ME19 4JQ.

The Independent Examiners are EWC Accountants, 1st Floor, Unit 2CA, Deer Park Farm Industrial Estate, Fair Oak, Hampshire, SO50 7DZ.

During the year, the following have served as members of Dibden PCC

Rector:	Rev'd Peter Toller
Wardens:	John Armitage Jo Snocken
Deanery Synod Representatives:	Jacqui Besley Adrian Pennells Mike Hutchinson

Elected Members: At the 2014 AGM, it was agreed that PCC membership from 2015 would have a maximum tenure of 2 consecutive terms of 3 years followed by at least one year off. After a vote at the 2019 APCM it was agreed that the future number of PCC members would be increased to 12 plus 3 Deanery Synod Representatives to enable more people to share in leadership roles in the life and ministry of the church. The following people were elected members of the PCC during 2024:

Michèle Ball (left April 2024)
Phil Ball (left April 2024)
Jacqui Besley
Paul Carter
Nicola Davies
Mike Gibson
Ian Hannam (left July 2024)
Mike Hutchinson
Phil Long
Anne Murphy
Gerry Murphy
Mike Needham
Adrian Pennells
Dave Snocken
Regardt Willer

Invited Persons
Simon Davies (non-voting member)
Ruth Delacour (non-voting member)

Structure, governance and management

Revd. Peter Toller continues as Rector of Dibden.
As he has chosen to live outside of the parish, the Rectory adjacent to St. Andrew's church is let to tenants by the diocese.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered charity with the Charity Commission (Registered No. 1131535). The full title of the charity is The Parochial Church Council of the Ecclesiastical Parish of Dibden. All the 15 named voting members of the PCC or Deanery Synod are Trustees of the charity.

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.

The PCC operates through a number of committees, which meet as required between full PCC meetings, namely:-

(a) Standing Committee
(b) Finance Committee
(c) Fabric, Maintenance & Centre Committee
(d) Churchyard Committee
(e) Employment Committee
(f) Children and Youth Work Support Group
(g) IT & Communication Group
(h) Mechanix Project Group
(i) Coffee House Management Team (the CH is a separate trading company)
(j) Mission Partners Group
(k) Social & Outreach Group
(l) Safeguarding Team

The full PCC met six times during the year. Sub committees, including the Standing Committee, met between full PCC meetings and reported back to the PCC.

Reports are circulated prior to PCC meetings under three headings: Information, Points for discussion, Decisions required. Health and Safety is on each meeting agenda to help us be watchful of any issues.

The Safeguarding Team ensures this vital responsibility is being given the attention it requires.

The major risks to which the PCC is exposed, as identified by the PCC members, have been reviewed and systems or procedures have been established to manage those risks.

Objectives and activities

Dibden PCC has the responsibility of co-operating with the Rector Rev'd Peter Toller in promoting within the ecclesiastical parish the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

The PCC has maintenance responsibilities for the fabric and furnishings of the two church buildings - All Saints' Church, Main Road, Dibden and St. Andrew's Church, Dibden Purlieu - as well as the St. Andrew's Centre, the Youth Minister's house, 2 Corsair Drive, Dibden and 5 Canterbury Drive, Dibden. The latter is let to tenants.

The three main objectives from our Parish Mission Action Plan are:
1. To refocus our discipleship
2. To refresh our place of worship
3. To reimagine our styles of worship.

Achievements and performance

Church Attendance

At the end of 2024 the Electoral Roll stood at 233.

We conducted 6 weddings
24 funerals including those at the crematorium
4 Christenings

January

The Coffee House started the year with a new colour scheme on the walls, thanks to some talented volunteer decorators

We created a Family Area in church, with books and toys, to give a relaxed space for those with young children, whilst enabling them to remain engaged with the 10.30 service.

Phil Ball was recommended for Pioneering Lay Ministry.

The Frost family visited us with news of their missionary trip to the Philippines, where they will join the OM ship, Doulos Hope.

Some members of the church family visited Hope Gardens in India.

We said goodbye to Courtney, our Evening Caretaker.

February

A trip to Rwanda took place. The travellers included members of the church youth along with some older church family people.

Monthly family picnics started (indoors in the colder months).

A Quiz Night was held and attended by people from within and outside the church. This was a free event, with drinks and puddings provided.

We advertised for an Operations Manager.

March

A display of people's 'Go-To' Bible verses was put up on the noticeboard in the inner foyer and was a useful place to seek wisdom and guidance.

We joined with Percy Hammond, as he celebrated his 100th birthday with a bring-and-share lunch.

We had bumper week of welcoming people, with the Coffee House serving a record 670 customers and a total of 2000+ people coming through the Centre doors!

News was also received from Hope Gardens, that the paddyfield we had helped to fund had produced its biggest-ever crop!

We welcomed Rebecca as our new Evening Caretaker.

The Easter Gift Day raised £15,600 which will go towards Phase 2 of Project Refresh. This will focus on improving the frontage, office and windows on the south face of St Andrew's.

April

Bird boxes were installed at All Saints' churchyard, to be monitored as part of a project by the British Trust for Ornithology

Home communion visits restarted with several volunteers going out monthly with clergy to take communion to those unable to make it to church.

Ann Turner & Friends put on a wonderful concert and raised over £800 for Hope Gardens.

Ishmael visited us and performed a testimony concert, where he talked about his journey with God through cancer

Baptisms were held in Winchester Prison for two young men from the Waterside.

May

We had a Prayer and Vision morning, which was very well-attended by the church family and generated some great ideas and suggestions for our plans going forward.

New Forest Brass Band performed a concert in the church and raised money for Hope Gardens.

The Thy Kingdom Come initiative, ahead of Pentecost, saw the House of Prayer set up a series of 'prayer stations' in the chapel, where people were invited to pray more creatively.

June

Rev Ian McGill was ordained to priesthood at Winchester Cathedral in a wonderfully uplifting service, followed by photos in the grounds afterwards. Lots of church family members were able to attend and join the celebration.

We commemorated the 80th anniversary of D-Day with a display of memorabilia in the foyer.

Baptisms were held in the sea at Calshot, with many coming along to witness and celebrate and enjoying the refreshments served in the sunshine!

Nicky Long was the successful candidate and joined us as our Operations Manager.

A cookery course run by volunteers for the parents/carers who attend Dibden Minis, teaching them valuable skills not only in cookery, but also budgeting and meal planning.

July

We hosted a Hustings for the New Forest East constituency candidates in advance of the General Election. It was live-streamed, but also well-attended by people from the community.

Students from Noadswood School were once again welcomed to join us for work experience in the office and the Coffee House and enjoyed their time with us.

Our young people took to the seas for a Sailing weekend at Hayling Island.

A youth revival event, run by Dunamis, took place at St Andrew's.

August

We held our 10.30 service in the front church car park. It was an incredible time of witness and lots of passers-by stopped to see what was going on. Several neighbours from across the road, watched from their open windows.

We were able to fund the construction of driveways for two churches in Rwanda, enabling them to comply with new government legislation.

Deep Sea Divers Holiday Club was held over 3 days and enjoyed by over 30 children.

We said goodbye to Sarah in the Coffee House, but welcomed Mercedes in her place.

September

The autumn term saw the start of a new Mechanix course for young people.

Love your Churchyard week, saw two weekends of work parties, tidying up the outside spaces at All Saints'.

We held a guest supper, with many enjoying the food and the inspiring talk given by David Lewis.

Kintsugi Hope and Alpha courses started, with the latter being a joint venture with other Waterside churches.

We advertised for a Youth and Worship Intern.

October

Our Harvest service included a generous collection of food which was distributed to the Waterside Food Bank and SCM Basics Bank.

Isaac Ashley was appointed as our Youth and Worship Intern

A commissioning service was held at Winchester Cathedral within which Phil Ball was licenced as a LLW and James Willett was commissioned having completed his BCM.

The Social Committee put on a Line Dancing Evening, with a professional caller and a wonderful ploughman's supper. The hall was packed with all ages of people from within and outside the church family and great fun was had by all.

The works on the Prayer Garden were completed.

We held a Light Party for primary school children as an alternative to Hallowe'en. Later in the day a time of prayer for children on the Waterside and beyond was held in the House of Prayer.

November

Services of Remembrance were held in both churches and at the Hythe War Memorial Hospital.

We acted as a collection point for the Operation Christmas Child Shoebox Appeal and more than 160 shoeboxes were brought in for needy children, many of whom live in war-torn areas.

The Christmas Bazaar was held and proved very popular with the local community. There were lots of stalls with a variety of crafts and goods and a wood-turning demonstration by Mike Hutchinson. A total of £655 was raised for the Rwanda fund.

We said goodbye to Ellie, our Coffee House chef.

December

A fantastic advent calendar was created on the inner foyer notice board and groups who use the centre were invited to 'open' it each day.

The Coffee House devised special Christmas menus and took bookings for a 3 course Christmas lunch over the last few weeks of the year. We also welcomed our new chef, Adam.

Many toys and gifts were donated to SCRATCH for needy families in the Southampton area for Toy Sunday.

The new Bishop of Southampton, Rhiannon King joined us to perform our Confirmation service and stayed for lunch afterwards with the PCC.

We lost water in the local area and this resulted in the Coffee House being closed. It also meant that Carols in the Car Park had to be cancelled, which was very sad.

However, the water was back on in time for the Children's Christmas Praise, which this year took the form of a Pop-up Nativity service, where the whole church joined in with the dressing up!

Employees

The PCC take their responsibilities as employers seriously. A Christmas Gift Card was given to all our employees as a token of our thanks.

Pastoral Staff

Ian McGill is our Associate Minister and Curate (Pastoral & Older People)
James Willett is our Youth Minister
Isaac Ashley joined as our Youth and Worship Intern in October

Centre Staff

Michael Ford is our Senior Administrator (full-time)
Simon Davies is our Caretaker (part-time)
Sally Lewis is our Cleaner (part-time)
Rebecca Hall-Patch started as our Evening Caretaker (part-time) in March, taking over from Courtney Wilson, who left in January
Nicky Long started as our Operations Manager in June.

Coffee House

Tina Brearley is our Coffee House Manager
Lyn McCaffrey is an assistant (part-time)
Ellie Gibbs was our Chef, but left in November
Sarah Sellen was an assistant (part-time) but left in August
Julie Perry works as an assistant (part-time)
Sam Higgins joined us in September as an assistant, but left in October
Adam Bocock started as our chef in December
Mercedes Stokes started as an assistant in August

The Coffee House has also employed the following zero-hours contractors:
Belinda Carter
Katherine Connor
Connie Delacour
Ruth Delacour
Tina James
Olivia Kemp
Freya Smith
Megan Jones
Sally Stagg

Volunteers

PCC: 16
Non-PCC Subgroup members: 31
CAMEO: 11
Care Home Services: 9
Catering: 8
Children & Youth: 31
Churchyard: 11
Coffee House: 18
Flowers: 22
Gardening/Grass Cutting: 10
Home Communion: 8
Intercessors: 11

Mechanix: 18
Mid-week Communion: 6
Musicians: 31
Prayer Ministry Team: 14
Readers: 37
Refreshments: 65
Sides people: 26 (for 9am and 10.30am services)
Sound & Visuals: 7
Welcome Team: 8

Total: 398 (with some repeats)

Engaging with the community

The following events have taken place during the year:

- 10.30am Service from St Andrew's streamed live
- Living with Loss, monthly bereavement support group
- CAMEO lunches held monthly
- Quieter mid-week communion service held each month
- Fruit and Veg stall continued at St Andrew's (Wed-Fri)
- Songs of Praise held monthly at All Saints' during the lighter months
- Kintsugi Hope courses were run
- A Quiz Night was held
- Services in local Care Homes and centres are held regularly
- Contemporary service, Refuelled, held monthly
- Home Communion visits restarted
- Winchester Prison baptisms conducted
- Volunteers ran a cookery course for the parents/carers who attend Dibden Minis
- A public Hustings was held prior to the General Election for New Forest East candidates
- A Youth Revival event with Dunamis was held
- Work Experience placements provided in the office and Coffee House
- Our 10.30 service was held in the front car park for all to see and join in
- Holiday club was run for children in school years R to 5.
- Guest supper held
- Alpha Course in the autumn
- Mechanix course Sept-Dec
- Annual Memorial service held for people to remember loved ones who have died
- Harvest Festival provided food for local foodbanks
- Visits from local schools throughout the Autumn term
- We held a Christmas Bazaar
- Toy Sunday supporting Southampton City Mission
- Shoe Boxes for Samaritan's Purse
- Wreath-making event

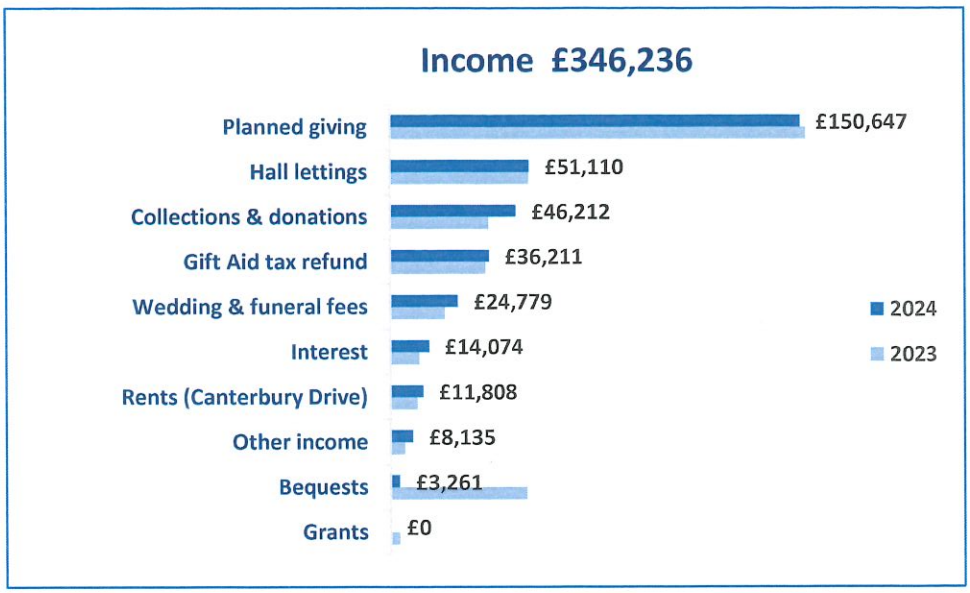
Plans for the future

There are 2 major projects in hand:

- Undertake major work on the roof and exterior of St Andrew's Church in Phase 2 of Project Refresh
- Improve drainage of the churchyard at All Saints'

Financial Review 2024

The total income of the parish in 2024 was £346,236, a decrease of 7.2% on 2023 (£373,032) when the parish benefited from a bequest of £50,000. The sources of income are shown in the chart below, followed by a summary of some of the main details.



Income – summary

Planned Giving by church members provided some 44% of the income for the year; the total amount received in this regular way, £150,647, showed a small decrease of -1.4% from 2023. This continued a year-on-year downward trend since 2021.

Hire charges for Hall Lettings (£51,110) were the next largest source of income and were slightly higher (plus 1%) than in 2023. The St Andrew's Church Centre provides affordable venue hire for a wide range of local community groups and activities. These include the Orchard pre-school five days a week, several exercise and dance classes for both adults and children, University of the Third Age (U3A), choirs, hobby clubs, slimming groups and some NHS primary healthcare and local authority services - altogether serving to promote well-being in the local community.

Collections and donations (£46,212) increased markedly by over 28% from the previous the year. £25,548 of these donations were designated to specific purposes in the parish or for the support of local and overseas charities. These include church members' generous response to the Easter Gift Day which, after the Gift Aid tax rebate was added in, raised £16,746 towards the cost of phase two of the St Andrew's church parapet, entrance and window repairs.

Gift Aid tax refunds provided an important source of income and, with some large individual donations eligible for a tax refund, increased by 3.5% year on year.

Fees for Weddings and Funerals were some 24% greater than the previous year. These are mostly conducted by our clergy, serving families at important times. Statutory Church of England fees make up a large part of this income with a proportion of these remitted to the diocese.

We benefited from the prevailing high interest rates on our cash reserves held in Church of England Central Board of Finance deposit funds and in an interest-bearing savings account. Together these paid interest of £14,074 in 2024 (2023: £10,461). We anticipate that this source of income will reduce in 2025 with the forecast fall in the Bank Rate.

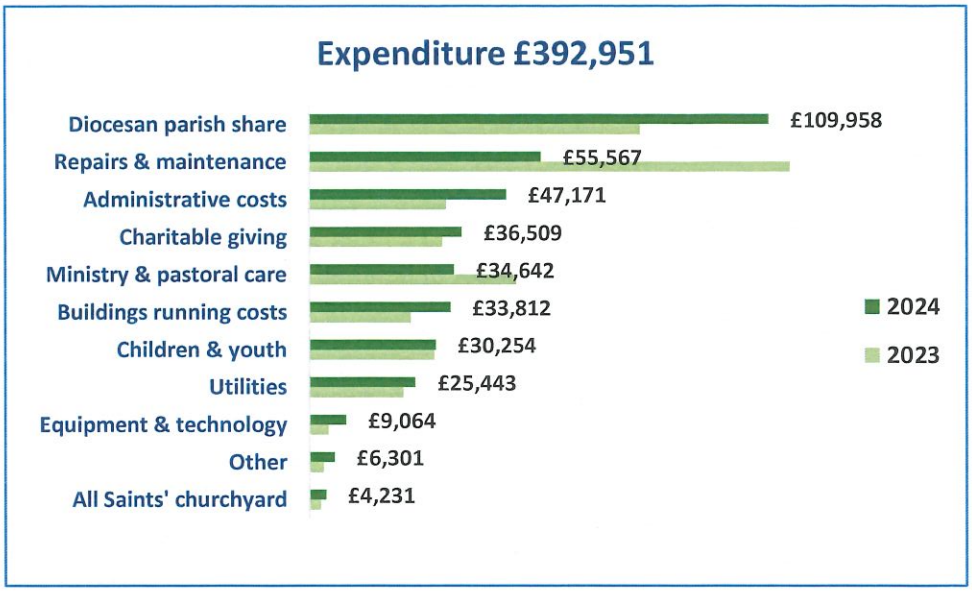
The house at 5 Canterbury Drive was not needed to provide staff accommodation in 2024 and was let throughout the year, providing a net income of £11,808 after deduction of insurance, maintenance and repair costs from the rental received. It is currently shown as an investment on the Balance Sheet, with a valuation of £300,000.

Other income includes £2,347 from solar panel electricity generation, £2,578 from an insurance claim on the theft of the gates to All Saints' church car park and £1,400 of sales and advertising revenue from the parish magazine, News Extra. Lesser amounts were received as contributions towards the costs of the parish's social and community events, photocopying for hall hirers, and small commissions on the sales of local artists' work displayed in the Coffee House café.

The parish received no external grants in 2024 (2023: £3,264).

Expenditure – summary

The total expenditure of the parish in 2024 was £392,951, 1% less than in 2023 (£396,385). A breakdown is shown in the chart below, followed by a summary of the expenditure under the larger headings.



The amount shown under Diocesan Parish Share in the chart accounted for some 28% of expenditure. The total of £109,958 was split between payments to the Diocese of Winchester Common Mission Fund (CMF) and payments to the Church of England Evangelical Council's Ephesian Fund, as follows:

Diocese of Winchester (CMF)	£64,742
Ephesian Fund (CMF retained in 2023)	£19,782
Ephesian Fund (2024)	£25,434

Around 70% of the CMF goes to pay for the training, stipends, pension contributions and housing of the clergy, including our own rector, with the rest supporting diocesan ministry and wider church administration. In 2023, the PCC resolved to reduce our monthly contribution by 30%, to reflect the allocation to parish ministry, and this was put into effect from May 2023. In 2024 the PCC resolved to contribute the withheld amounts to the Ephesian Fund to be directed to parishes in Winchester diocese with an orthodox evangelical position.

Repairs and Maintenance expenditure includes £11,940 for final bills on the St Andrew's chapel and phase-one parapet repairs; £11,342 to complete the Prayer Garden project; and £16,670 for planning and design work to make a start on phase two of St Andrew's parapet and entrance repairs. The rest of the expenditure was for general upkeep of the fabric of the two churches, the St Andrew's centre, the Coffee House and the accommodation that the parish provides for the Children and Youth Minister at 2 Corsair Drive.

Administrative Costs are a proportion of church-office staff time, plus insurance, printing and other costs essential for the management and operation of the two churches. Higher costs in 2024 than in 2023 reflect the employment of an operations manager from June 2024.

Charitable Giving is made up of a tithe (one-tenth) of the monies freely given to the parish (£20,353) plus money given for special collections, or in response to charitable appeals. More details are given in notes 6 and 7 of the annual accounts. Donations to Rwanda comprised gifts taken out on the visit in February, including musical instruments, and a grant towards paving pathways and car parks at Maranyundo and Nyamata churches, required to meet Rwandan government regulations.

Expenditure on Ministry and Pastoral Care was less than in 2023 when for part of that year we employed two associate ministers. In 2024 it comprised the salary of the one associate minister and costs associated with weddings and funerals which are all recovered through the fees included in income.

Also included are the costs of two evening courses, Kintsugi, to promote mental well-being and Alpha, for those interested in finding out about Christian faith.

Building Running Costs expenditure paid for the cleaning, caretaking and administration of the St Andrew's church and centre. The higher cost in 2024 reflects increased administration. Rooms are used every day of the week. As well as the community use reported in the income summary above, the church makes great use of the facilities. We are active in running clubs for children and young people on Sundays and mid-week as well as summer holiday activities for local children. In 2024 we again ran the Mechanix project to help teenage girls and boys who find formal education challenging grow workplace skills and confidence to equip them for the future, based around the renovation of a classic car. The monthly lunch club, Cameo, continued for some forty elderly people.

Children and Youth costs of £30,254 show a small increase from last year (2023: £29,828), with the appointment of an intern from September. Expenses of £1,033 associated with the Mechanix course are included in this figure, and these were paid for out of deferred income from grants set aside for the Mechanix project; funds of £5,045 are carried forward for projects in 2025 and beyond.
Utilities' costs for heating, power, water bills and waste collection were 12% higher than in 2023. In that year we benefited from refunds of VAT and the Climate Change Levy on our energy bills which, as a charity, we should not have been paying for several years previous.

Outturn for 2024
The net financial result for the year was a deficit of expenditure over income of £46,715 funded from Parish reserves. This reduced the net current assets which stood at £356,034 at the end of the year (2023: £401,234). This figure includes Restricted Funds of £16,575, which the PCC may spend only on the specific objectives for which they were given, and Endowment Funds, the capital of which we may not draw upon. Further details on Restricted Funds are given in note 14 of the annual accounts. Endowment Funds currently stand at £62,500 and are held on deposit with the Central Board of Finance of the Church of England; the interest payments from the fund are used for the upkeep of All Saints' Churchyard.

Reserves Policy
It is PCC policy to maintain a balance on unrestricted funds which equates to at least six months unrestricted budgeted payments. This will be equivalent to some £239,000 for the first six months of 2025. It is held to smooth out fluctuations in cash flow, to provide a buffer against unexpected loss of income and meet unforeseen major expenditure so that we can fulfil our responsibilities for others, including employees. The cash balance held on unrestricted funds at the year end, with recognition of the outstanding amounts payable to and by the PCC, was some £277,000 which meets this target.

All figures in this report and in the financial statements of the annual accounts are shown to the nearest whole number of pounds. This may result in apparent discrepancies in totals where total figures reflect the sum of unrounded figures.

Approved by the Parochial Church Council on 17th March 2025 and signed on its behalf by Revd. Peter Toller (PCC Chairman).

Peter Toller
Revd. Peter Toller

24th March 2025
Dated

THE PARISH OF DIBDEN

St Andrew's and All Saints' Churches

Charity Registration No. 1131535

Annual Accounts of the Parochial Church Council of the Ecclesiastical Parish of Dibden for the year ended 31st December 2024

DIBDEN PAROCHIAL CHURCH COUNCIL

Statement of Financial Activities
for the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:						
Donations and legacies	2	211,341	31,544	-	242,885	279,764
Charitable activities	3	77,469	-	-	77,469	73,057
Investments	4	22,628	-	3,254	25,882	20,211
Total		311,438	31,544	3,254	346,236	373,032
Expenditure on:						
Charitable Activities	5	303,893	36,342	3,254	343,489	362,830
Other	8	49,462	-	-	49,462	33,555
Total		353,355	36,342	3,254	392,951	396,385
Net income before gains on investments		(41,916)	(4,798)	-	(46,715)	(23,353)
Net gains on investments	10	-	-	-	-	123,522
		(41,916)	(4,798)	-	(46,715)	100,169
Transfer between funds		-	-	-	-	-
Net movement in funds		(41,916)	(4,798)	-	(46,715)	100,169
Total funds brought forward		1,780,747	21,374	62,500	1,864,621	1,764,452
Total funds carried forward	13	1,738,831	16,575	62,500	1,817,906	1,864,621

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 3 to 7 form part of these accounts.

DIBDEN PAROCHIAL CHURCH COUNCIL

Balance Sheet as at 31 December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed Assets					
Tangible assets	9	1,161,872		1,163,387	
Investments	10	300,000		300,000	
			1,461,872		1,463,387
Current Assets					
Debtors	11	7,796		20,430	
Short term deposits		188,783		188,783	
Cash at bank and in hand		200,624		252,789	
		397,203		462,002	
Creditors: amounts falling due within one year	12	41,169		60,769	
Net Current Assets			356,034		401,234
Total Assets less current liabilities			1,817,906		1,864,621
Endowment funds			62,500		62,500
Restricted funds	14		16,575		21,374
Unrestricted funds			1,738,831		1,780,747
			1,817,906		1,864,621

Approved by the Parochial Church Council on 17 March 2025 and signed on its behalf by:

The Revd. Peter Toller (PCC Chairman)

The Revd. Peter Toller

The notes on pages 3 to 7 form part of these accounts.

Notes to the financial statements for the year ended 31 December 2024

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 the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the Regulations "true and fair provision"; 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)).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at fair value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible by 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

Unrestricted Funds are general funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use and Funds designated for a particular purpose by the PCC.

Restricted Funds represent donations, grants and other income received for a specific objective or invited by the PCC for a specific objective. The Funds may only be expended on the specific objective for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Endowment Funds are funds, the capital of which must be maintained as determined by the terms of the Fund; only income arising from investment of the endowment maybe used either as restricted or unrestricted funds depending on the purpose for which the endowment was established.

Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants, including government grants, and legacies to the PCC are accounted for when the PCC is notified of its legal entitlement and the amount due. Grants subject to pre-conditions for entitlement which have not been met at the year end are included in deferred income to be carried forward to the following year.

All income is accounted for gross except rental income which is accounted for net of fees and maintenance expenses and recognised in the period to which it relates. Interest is accounted for when receivable.

Expenditure

Expenditure is included on the accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants and donations are accounted for when payable. Where the PCC has agreed in principle during the year to make grants up to a specified total, subject only to the ascertainment of the year's result, and such grants are subsequently confirmed and paid, they are provided for in these accounts as an operational (though not a legal) liability and are shown in creditors in the Balance Sheet. The Diocesan Common Mission Fund is accounted for when payable.

Fixed Assets

Consecrated and beneficed property
In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 109(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.
Moveable church furnishings
No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC which require a faculty for disposal since the PCC considers this to be an inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether for maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.
Tangible fixed assets for use by 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 gift-in-kind, at a reasonable estimate of their open market value on receipt. Depreciation is calculated to write off the capitalised cost of fixed assets less their anticipated residual fair value over their estimated useful lives as follows: Equipment - 3 years

All figures in the statements are shown to the nearest whole number of pounds. This may result in apparent discrepancies in totals where total figures reflect the sum of unrounded figures.

No depreciation is provided on freehold land and buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

Investments are property which is included at fair value taking into account local Estate Agent valuations. Changes in fair value are recognised in the Statement of Financial Activities.

2. Donations and legacies	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Planned Giving:					
Gift Aid donations	120,033	-	-	120,033	122,614
Gift Aid	33,438	2,773	-	36,211	34,998
Other planned giving	30,614	-	-	30,614	29,982
Collections	4,008	1,223	-	5,231	6,638
Donations/Appeals	15,432	25,548	-	40,981	29,351
Legacies	1,261	2,000	-	3,261	50,000
Government & other grants	-	-	-	-	3,264
Sundry income	6,555	-	-	6,555	2,916
	211,341	31,544	-	242,885	279,764
3. Charitable activities					
Wedding & funeral fees	24,779	-	-	24,779	19,979
St Andrew's Centre lettings	51,110	-	-	51,110	50,852
Magazine sales and advertising	1,400	-	-	1,400	1,435
Outreach	180	-	-	180	792
	77,469	-	-	77,469	73,057
4. Income from Investments					
Interest	10,820	-	3,254	14,074	10,461
Rent	11,808	-	-	11,808	9,750
	22,628	-	3,254	25,882	20,211
5. Expenditure on Charitable Activities					
Ministry: Diocesan Common Mission Fund	64,742	-	-	64,742	79,128
Ephesian Fund	45,216	-	-	45,216	-
Associate Minister	17,232	-	-	17,232	33,508
Weddings, funerals & burials	12,114	-	-	12,114	10,292
Youth, children and schools work	1,692	3,107	-	4,799	5,180
Youth and children's work salaries	25,456		-	25,456	24,649
Church utilities	11,878	-	-	11,878	10,125
Maintenance & repair of buildings	30,583	260	-	30,843	104,755
Maintenance of churchyard	-	977	3,254	4,231	2,818
St Andrew's Centre maintenance & repair	8,053	16,670	-	24,723	10,280
St Andrew's Centre salaries	31,791	-	-	31,791	21,212
St Andrew's Centre utilities	13,565	-	-	13,565	12,500
St Andrew's Centre other costs	2,021	-	-	2,021	3,204
Educational media and training	1,942	-	-	1,942	274
Depreciation on Church Equipment	5,017	-	-	5,017	3,617
Sound system upgrades	1,084	672	-	1,756	323
Outreach & Pastoral care	1,677	-	-	1,677	2,741
Charitable giving - institutions (Note 6)	21,853	9,941	-	31,794	28,668
Charitable giving - individuals (Note 7)	-	4,715	-	4,715	3,200
Sundries	7,978	-	-	7,978	6,358
	303,893	36,342	3,254	343,489	362,829

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
6. Charitable giving - institutions					
C of E Evangelical Council (CEEC)	1,018	-	-	1,018	985
Church Pastoral Aid Society (CPAS)	6,106	-	-	6,106	5,907
The Crossings (Help against homelessness	1,018	-	-	1,018	3,541
Hope Gardens, India	2,035	616	-	2,651	1,969
Kigali Diocese/Maranyundo Parish Rwanda	2,035	6,810	-	8,846	2,619
Lyndhurst Deanery Rwanda fund (Lent)	-	1,300	-	1,300	-
Operation Mobilisation (Frosts)	5,088	-	-	5,088	3,938
Praizin Hands (Christian puppet ministry)	1,018	-	-	1,018	985
Royal British Legion Poppy Appeal	-	208	-	208	254
Samaritan's Purse/Christmas Child	-	267	-	267	59
Serve Direct (Rock Health Centre, Uganda)	1,500	-	-	1,500	-
Tearfund	-	740	-	740	850
Waterside Food Bank	2,035	-	-	2,035	7,479
Other	-	-	-	-	84
	21,853	9,941	-	31,794	28,668
7. Charitable giving - individuals					
Hope Gardens 2024 visit team grants	-	-	-	-	1,200
Rwanda 2024 visit team grants	-	3,495	-	3,495	-
Discretionary fund payments	-	1,220	-	1,220	2,000
	-	4,715	-	4,715	3,200
8. Other expenditure					
Administrative staff costs	35,314	-	-	35,314	21,934
Printing and stationery	3,406	-	-	3,406	3,592
Insurance	2,867	-	-	2,867	2,783
Telephone and broadband	2,136	-	-	2,136	2,011
IT	2,291	-	-	2,291	832
Professional fees (Note 16)	1,744	-	-	1,744	1,140
Bank charges	727	-	-	727	721
Payroll expenses	977	-	-	977	542
	49,462	-	-	49,462	33,555

9. Tangible assets		Freehold land and buildings £	Church equipment £	Office equipment £	Total £
Cost	At 1 January 2024	1,157,892	74,520	5,843	1,238,255
	Net Additions	-	2,793	708	3,501
	At 31 December 2024	1,157,892	77,313	6,552	1,241,756
Depreciation	At 1 January 2024	-	69,025	5,843	74,868
	Charge for year	-	4,308	708	5,017
	At 31 December 2024	-	73,333	6,552	79,885
Net Book value	At 31 December 2024	1,157,892	3,980	-	1,161,872
	At 31 December 2023	1,157,892	5,495	-	1,163,387

Freehold land and buildings at 31 December 2024 comprise 2 Corsair Drive, Dibden at £400,000 and St. Andrew's Centre at cost.

The value of the churches and their contents is not reflected in these financial statements.
The contents are listed in the church terrier, which is available on request.

9. Tangible assets (continued)

The insured values of the churches as at 31 December were:	2024 £	2023 £
St. Andrew's Church and Centre including contents	9,980,000	9,980,000
All Saints' Church including contents	6,650,000	6,650,000

10. Investments

	2024 £	2023 £
Investment property (5 Canterbury Drive)	300,000	300,000

11. Debtors

Income tax recoverable	2,890	2,811
Church Hall hirers	3,076	7,998
Prepayments and other debtors	1,831	9,621
	7,796	20,430

12. Creditors: amounts falling due within one year

Trade creditors	6,182	5,144
Taxes and social security costs	3,257	1,264
Accruals and deferred income	31,730	54,360
	41,169	60,769

13. Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
Fixed Assets	1,461,872	-	-	1,461,872
Current Assets	318,128	16,575	62,500	397,203
Creditors	(41,169)	-	-	(41,169)
	1,738,830	16,575	62,500	1,817,906

The Endowment Fund is money received, the capital of which is invested and the interest used for the benefit of All Saints' Churchyard.

14. Summary of restricted fund movements

	Balance at 1 Jan 2024 £	Incoming Resources £	Resources Expended £	Balance at 31 Dec 2024 £
Children and Youth Work	-	3,107	(3,107)	-
Rwanda Fund	5,108	2,374	(4,062)	3,421
Discretionary Fund	8,720	3,193	(1,220)	10,692
Gift Day 2022 - Sound system equipment	672	-	(672)	-
Gift Day 2023 - Rwanda & Hope Gardens visits	5,241	-	(5,241)	-
Gift Day 2024 - Phase 2 parapet & entrance repairs	-	16,746	(16,670)	76
Hope Gardens	50	1,266	(616)	700
All Saints' Churchyard	-	4,754	(4,231)	523
All Saints' Church	-	1,000	-	1,000
Collections on behalf of charities	24	2,523	(2,515)	32
Rwanda February 2024 Visit fund	1,427	-	(1,427)	-
Warm Space	132	-	-	132
	21,374	34,963	- 39,761	16,576

15. Staff costs

	2024	2023
	£	£
Wages and salaries	199,852	172,504
National Insurance	6,779	4,466
Pension contributions	12,233	9,921
	218,864	144,844

During the year the PCC employed an Associate Minister, a Children and Youth Minister, Operations Manager (from June 2024), Senior Administrator, cleaner, caretaker, evening caretaker and an intern to assist with children and youth work (from September 2024). A supervisor, a chef and an additional eight employees were allocated to St. Andrew's Coffee House Ltd. The average number of people employed during the year was eighteen (2023: eighteen). No employee was paid emoluments in excess of £60,000 during the year. The PCC made pension contributions into the government pension scheme, NEST, for all eligible employees at the option of the employee and provided accommodation for the Children and Youth Minister at 2 Corsair Drive.

Three related parties to the PCC were remunerated the following amounts in 2024:

Operations Manager, £21,333.31 plus employer's pension contributions of £1,600
Coffee House staff team member, £4,274.69
Caretaker, £2,908.18.

16. Independent Examiner

EWC Accountants received a fee of £1,140 (£950 plus VAT) in the year, related to its independent examination of the financial statements for the year ended 31 December 2024. £1,140 (including VAT) has been accrued for the independent review of the financial statements by EWC Accountants for the year ended 31 December 2024.

INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE OF PARISH OF DIBDEN
FOR THE YEAR ENDED 31 DECEMBER 2024

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

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 give by the Charity Commission under section 145(5)(b) of the Act.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 expianations 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 I do not express an audit opinion on the view given by the accounts.

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 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 othe than any requirement that the accounts give a 'true and fair' view which is not a matter of considered as part of an independent examinations

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



Lee Edwards FCCA
Chartered Certified Accountant
1st Floor Unit 2CA
Deer Park Farm Industrial Estate
Knowle Lane
Fair Oak
Eastleigh
SO50 7DZ

26 March 2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF DIBDEN

England & Wales - Charity number 1131535

Accounts

THE PARISH OF DIBDEN

St. Andrew's and All Saints' Churches.

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

Administrative Information

St. Andrew's and All Saints' Churches are situated in the Parish of Dibden. They are part of the Diocese of Winchester within the Church of England. The correspondence address is St Andrew's Centre, Beaulieu Road, Dibden Purlieu, Southampton, SO45 4PT.

The bankers are National Westminster Bank Plc. 1 Romsey Road, Shirley, Southampton SO16 4GT and CAF Bank, Kings Hill, West Malling, Kent, ME19 4JQ.

The Independent Examiners are EWC Accountants, 11, Portland Street, Southampton, SO14 7EB.

During the year, the following have served as members of Dibden PCC

Rector: Rev'd Peter Toller

Wardens: John Armitage
Jo Snocken

Deanery Synod Representatives: Phil Ball
Jacqui Besley
Adrian Pennells

Elected Members: At the 2014 AGM, it was agreed that PCC membership from 2015 would have a maximum tenure of 2 consecutive terms of 3 years followed by at least one year off. After a vote at the 2019 APCM it was agreed that the future number of PCC members would be increased to 12 plus 3 Deanery Synod Representatives to enable more people to share in leadership roles in the life and ministry of the church. The following people were elected members of the PCC during 2023:

Michèle Ball (joined April 2023)
Phil Ball (joined April 2023)
Jacqui Besley
Paul Carter (joined April 2023)
Nicola Davies
Simon Davies (existing member, became non-voting member from April 2023)
Ruth Delacour (joined April 2023 as a non-voting member)
Mike Gibson
Ian Hannam
Mike Hutchinson (joined April 2023)
Suzie Irving (left April 2023)
Phil Long (joined April 2023)
Anne Murphy (joined April 2023)
Gerry Murphy
Mike Needham
Adrian Pennells (joined April 2023)
Dave Snocken
Regardt Willard (joined April 2023)

Structure, governance and management

Revd. Peter Toller continues as Rector of Dibden.
As he has chosen to live outside of the parish, the Rectory adjacent to St. Andrew's church is let to tenants by the diocese.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered charity with the Charity Commission (Registered No. 1131535). The full title of the charity is The Parochial Church Council of the Ecclesiastical Parish of Dibden. All the 15 named voting members of the PCC or Deanery Synod are Trustees of the charity.

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.

The PCC operates through a number of committees, which meet as required between full PCC meetings, namely:-

(a) Standing Committee
(b) Finance Committee
(c) Fabric, Maintenance & Centre Committee
(d) Churchyard Committee
(e) Employment Committee
(f) Children and Youth Work Support Group
(g) IT & Communication Group
(h) Mechanix Project Group
(i) Coffee House Management Team (the CH is a separate trading company)
(j) Mission Partners Group
(k) Social & Outreach Group
(l) Safeguarding Team

The full PCC met six times during the year. Sub committees, including the Standing Committee, met between full PCC meetings and reported back to the PCC.

Reports are circulated prior to PCC meetings under three headings: Information, Points for discussion, Decisions required. Health and Safety is on each meeting agenda to help us be watchful of any issues.

A Safeguarding Team has been set up this year to ensure this vital responsibility is being given the attention it requires.

The major risks to which the PCC is exposed, as identified by the PCC members, have been reviewed and systems or procedures have been established to manage those risks.

Objectives and activities

Dibden PCC has the responsibility of co-operating with the Rector Rev'd Peter Toller in promoting within the ecclesiastical parish the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

The PCC has maintenance responsibilities for the fabric and furnishings of the two church buildings - All Saints' Church, Main Road, Dibden and St. Andrew's Church, Dibden Purlieu - as well as the St. Andrew's Centre, the Youth Minister's house, 2 Corsair Drive, Dibden and 5 Canterbury Drive, Dibden. The latter is let to tenants.

The three main objectives from our Parish Mission Action Plan are:

1. To refocus our discipleship
2. To refresh our place of worship
3. To reimagine our styles of worship.

Achievements and performance

Church Attendance

At the end of 2023 the Electoral Roll stood at 240.

We conducted 3 weddings
28 funerals including those at the crematorium
16 Christenings

January

The Warm Spaces initiative, to help those struggling with the cost of living crisis, continued on Mondays in the Coffee House.

The first Kintsugi Hope course was run. This is a course which lasts for 12 weeks and is designed to improve mental wellbeing. The feedback from attendees was very positive.

February

Praizin' Hands puppets put on a fabulous performance at All Age Worship.

Following the General Synod vote to allow same-sex blessings in church, Peter Toller held an information evening for the congregation.

Family Space trial sessions started monthly on Sunday afternoons.

Ian McGill visited Rwanda with the Diocese as part of his Ordinand training.

March

The Social and Outreach group put on a Quiz night. This was a free event with hot drinks and cakes supplied and it was a really good evening.

James Willett joined us as our Youth Minister.

There was a Fence Art project for Easter and the King's Coronation and our first contemporary worship event was held (later named 'Refuelled').

We said goodbye to our Caretaker, Sabrina Harvey, and our Coffee House Chef, Mark Lowndes, and welcomed Simon Davies and Ellie Gibbs in their places.

Services in local care homes and centres began and this ministry developed and grew throughout the year.

April

Breakfast on Easter Sunday was a lovely celebration and welcomed several newcomers to the church.

Gift Day raised over £10,000 which was split between local charities The Crossings and Waterside Food Bank and our overseas links in Hope Gardens and Rwanda.

Ann Turner & Friends put on a wonderful concert in aid of Hope Gardens.

A bring and share lunch was held to welcome James & Charlotte Willett and their family.

We said goodbye to our cleaner, Fran Smith and welcomed Sally Lewis in her place.

May

Our regular mid-week communion service started. This is a short, quiet service for everyone, with a special emphasis on those who are unwell or bereaved.

We welcomed Courtney Wilson as our Evening Caretaker, a new role for the centre, responsible for locking up 6 days a week.

Coronation weekend events kicked off with Refuelled in its new regular slot of the 1st Friday of the month. On the Coronation Day itself we hosted an event for the whole community within the church centre (wet weather plan was followed due to the rain). An incredible Escape Room game, plus picnic

lunch bags, live streaming of the Royal procession and the King and Queen appearing on the balcony, oodles of tea, coffee and cake, Fete games, song, dance and Hula Hoop demonstrations, bouncy castle and lots more for families.

We marked the 'Thy Kingdom Come' initiative by mowing a labyrinth into the grass outside the chapel. Waterside House of Prayer team were present every day from Ascension to Pentecost to support those wanting to engage in prayer time.

A Revision space was set up on Monday and Thursday afternoons as a quiet, supportive place for teenagers taking exams to come and study.

June

A Board Game event raised £400 for our link parish in Rwanda.

Ian McGill spoke at the D-Day parade and memorial service at Lepe Country Park.

July

A Church Breakfast was held with an emphasis on Ukraine and a talk from Jon Budgell, CEO of Hope Now. Serena Merritt also interviewed guests from Ukraine and a collection raised £230 for Hope Now.

Ian McGill was ordained as a Deacon at Winchester Cathedral and a Church family BBQ lunch was held in the garden to celebrate this wonderful occasion.

We were joined by three students from Oak Lodge School for work experience. They were fantastic!

August

We said goodbye to Serena Merritt as she started her training for ordination. A party was held to celebrate her time with us and we were treated to a one-night-only performance of Serena and the Waves, followed by dancing into the night.

The Lepe Exhibition by the D-Day Heritage Group was held in the Orchard Room, which encouraged lots of visitors to the centre and Coffee House.

Monthly afternoon Songs of Praise services started at All Saints.

Romey Gray moved from being the employed Church Administrator to a voluntary roll, welcoming visitors to the centre.

September

The 2nd Kintsugi Hope course started, and a new group of young people were enrolled on the Mechanix course.

Building work commenced on the Chapel redevelopment to the Waterside House of Prayer.

Neil Maddock was entertaining and informative when he spoke at our guest supper, which led into a new Alpha Course starting. This was a joint venture with other Waterside churches and on some evenings the Coffee House was at capacity with nearly 30 guests!

Safeguarding in-person training for volunteers was held on two evenings.

We said goodbye to Helen Cheeseman, as she left her role as Children & Youth Coordinator.

A Welcome Team was established for the 10.30 service.

October

Our Harvest service provided generous donations to the Waterside Food Bank and Southampton City Mission's Basics Bank.

Churchyard work parties were held over two Saturdays at All Saints' and 19 people helped out.

We hosted Forever Mine, a costume dramatisation of the life of John Newton. It was well-attended by church family members and others from the community and the reviews were outstanding!

The annual Memorial Service was held to remember lost loved ones, followed by a special time of socialising with tea, coffee and cake.

We had lots of visits from local schools during the autumn, with around 400 children being welcomed into the church and centre during October alone.

November

A lack of running water in the area caused problems for the centre and for local people. It focussed our minds on how blessed we are to have water on tap most of the time.

Our Christmas Bazaar raised over £1,100 for Rwanda.

Organ recitals with tea and cake were held over several afternoons to raise funds for the forthcoming trips to Rwanda and India.

Over 150 shoe boxes of gifts for needy children were donated to The Samaritan's Purse organisation for Operation Christmas Child.

Ann Turner and Friends put on another wonderful concert, this time raising funds for the Honeypot Children's Charity.

We welcomed Mike Robins from Compassion UK to speak to us on Compassion Sunday and the number of children sponsored by people in our church increased from 16 to 33!

December

A Christmas Carol Trail quiz was organised in collaboration with Dibden Purlieu businesses and ran throughout December until Christmas Eve.

The Coffee House devised special Christmas menus and took bookings for a 3 course Christmas lunch over the last few weeks of the year.

New outdoor multi-coloured Christmas lights were hung around the church and centre.

We held our annual wreath-making evening, which was as popular as ever.

On Toy Sunday a huge number of gifts for children aged 0-17years were donated to SCRATCH charity.

Bags of Kindness were given to show love to people in our community, after nominations from others.

The chapel reopened after being reworked and redecorated and looks amazing!

Employees

The PCC take their responsibilities as employers seriously. A Christmas Gift Card was given to all our employees as a token of our thanks.

Pastoral Staff

Ian McGill is our Associate Minister (Pastoral & Older People) and became our Curate after his ordination in July

James Willett started as our Youth Minister in March

Serena Merritt was our Associate Minister (Outreach & Community) but left to embark on Ministry training in August
Helen Cheeseman was our Children & Youth Coordinator, but left to take on more hours at her main employment in September

Centre Staff

Michael Ford is our Senior Administrator (full-time)
Simon Davies started as our Caretaker (part-time) in April taking over from Sabrina Harvey
Sally Lewis started as our Cleaner (part-time) in May taking over from Frances Smith
Courtney Wilson started as our Evening Caretaker (part-time) in May
Romey Gray was our Church Administrator (part-time) but left in August

Coffee House

Tina Brearley is our Coffee House Manager
Lyn McCaffrey is our Coffee House Deputy Manager (part-time)
Ellie Gibbs started as our Chef in April, taking over from Mark Lowndes
Sarah Sellen works as an assistant (part-time)
Julie Perry works as an assistant (part-time)

The Coffee House also employs the following zero-hours contractors:
Belinda Carter
Katherine Connor
Connie Delacour
Ruth Delacour
Tina James
Olivia Kemp

Volunteers

PCC: 16
Non-PCC Subgroup members: 35
Coffee House: 24
Flowers: 26
Children & Youth: 30
Sides people: 27 (for 9am and 10.30am services)
Prayer Ministry Team: 16
Readers: 32
Intercessors: 12
Sound & Visuals: 8
Musicians: 23
Refreshments: 38
Catering: 9
Welcome Team 9
Churchyard: 19

Total: 324 (with some repeats)

Engaging with the community

The following events have taken place during the year:

- 10.30am Service from St Andrew's streamed live
- Fruit and Veg stall continued at St Andrew's (Wed-Fri)
- Opened the Coffee House as a 'Warm Space'
- Kintsugi Hope courses were run
- A Quiz Night was held
- A Fence Art project was organised
- Services in local Care Homes and centres are held regularly
- Contemporary service, Refuelled, held monthly
- We had an Easter Sunday breakfast to which all were welcome
- A free community event for the Coronation was held

- Work Experience placements provided in the office and Coffee House
- A revision space was set up for those taking exams
- We hosted the Lepe D-Day Exhibition
- Guest supper held
- Alpha Course in the autumn
- Mechanix course Sept-Dec
- Harvest Festival provided food for local foodbanks
- Hosted Forever Mine dramatisation
- Visits from local schools throughout the Autumn term
- Held a Christmas Bazaar
- Toy Sunday supporting Southampton City Mission
- Shoe Boxes for Samaritan's Purse
- Christmas Carol Trail
- Bags of Kindness were given out to nominated people
- Wreath-making event

Plans for the future

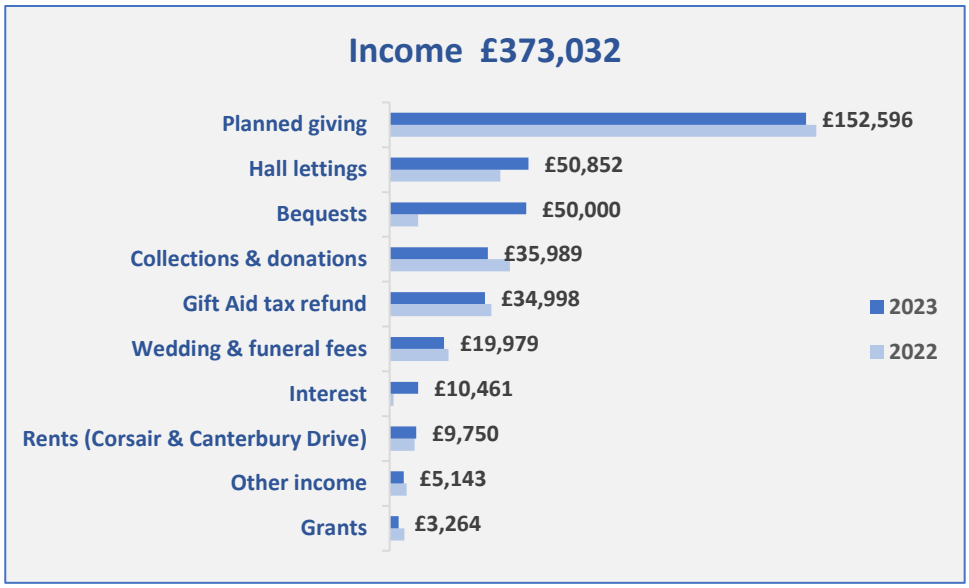
There are 2 major projects in hand:

- Continuing work to develop the Prayer Garden alongside the Chapel
- Undertake major work on the roof and exterior of St Andrew's Church including landscaping.

Financial Review 2023

The total income of the parish in 2023 was £373,032, and expenditure totalled £396,385, resulting in a deficit of £23,353 funded from the parish's cash reserves.

Income – summary
The total income of the parish, £373,032, represented an increase of some 11.5% on 2022 (£334,095). The increase was mainly due to the receipt of a large bequest of £50,000 (in 2022 bequests totalled £10,500). The sources of income are shown in the chart below, followed by a summary of each heading.



Planned Giving by church members provided some 40% of the income for the year; the total amount received in this regular way, £152,596, decreased by 2.4% from 2022, continuing a year-on-year downward trend.

Hire charges for Hall Lettings increased greatly (up by 25%) from the previous year (2022: £40,649), finally exceeding the level achieved in 2019 before the Covid-19 pandemic impacted hall use.

Collections and donations (£35,989) dropped markedly (down by 18%) in the year. £24,518 of donations were designated to specific purposes. Church members responded generously to the Easter Gift Day which raised £12,883 after the Gift Aid tax rebate was added in. Half of the Gift Day money was given in equal amounts to support the Waterside Foodbank and the local Crossings homeless project, and half was set aside to support the two church teams planning visits to our Anglican link parish in Rwanda and to the Hope Gardens project in India, both early in 2024.

Gift Aid tax refunds provide an important source of income but, with the drop in regular giving and donations, were down by 6.1% on 2022.

Fees for Weddings and Funerals were broadly similar to the previous year. Statutory Church of England fees make up a large part of this income with a proportion of these remitted to the diocese.

The increase in interest rates on our cash reserves held in Church of England Central Board of Finance deposit funds and the move of some of the bank current account balance into an interest-bearing account provided income of £10,461 in 2023 (2022: £1,430).

The house at 2 Corsair Drive was let until August, and the house at 5 Canterbury Drive was let from August. These provided a net income of £9,750.

Other income includes £2,352 from solar-panel electricity generation and £1,435 of sales and advertising revenue from the parish magazine, News Extra. Lesser amounts were received as contributions towards the costs of social and community events; photocopying for hall hirers; and commission on the sales of art displayed in the Coffee House café.

The parish received grants totalling £3,264, for which we are grateful to the following:

New Forest District Councillors - Community Grants *	£ 600
Department for Culture, Media and Sport #	£ 2,664

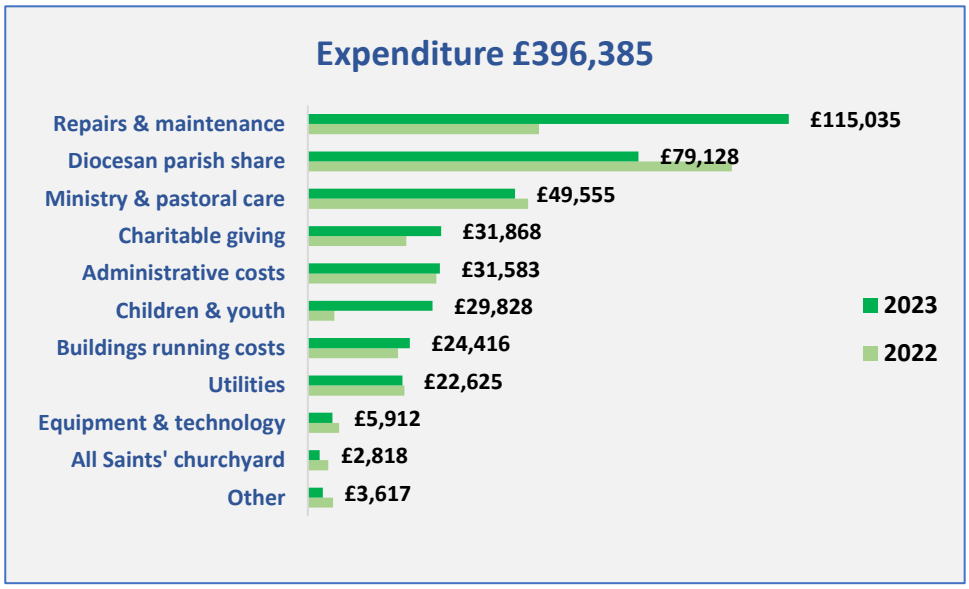
* Kindly provided by the councillors for the Butts Ash & Dibden Purlieu ward in support of our event to celebrate His Majesty King Charles' coronation on May 6th, 2023.

A refund of VAT on bills for listed-places-of-worship repairs to the tower and for the installation of protective grills to the under-pew heaters, both at All Saints' church.

The annual turnover of St Andrew's Coffee House Limited, £118,175, is accounted for separately and not include in the above figures.

Expenditure – summary

The total expenditure of the parish in 2023 was £396,385, an increase of 21% on 2022 (£333,157). The increase was largely due to spending on the St Andrew's chapel refurbishment and phase-one parapet-repair projects. A breakdown is shown in the chart below, followed by a summary of each heading.



Repairs and Maintenance expenditure includes £99,250 spent on the following: some £89,300 for the chapel refurbishment and phase-one parapet repairs; £4,037 for a gate and fencing to the car park at All Saints' church; £2,820 for a new toilet at All Saints' church, which was kindly funded by a church member's donation; £2,856 to instal safety guards on the under-pew heating units at All Saints' church.

The Diocesan Parish Share accounted for some 20% of expenditure. It is the parish's contribution to the Diocese of Winchester's Common Mission Fund (CMF), most of which, around 70%, goes to pay for the training, stipends, pension contributions and housing of the clergy, including our own rector, with the rest supporting diocesan and wider church administration. Following the General Synod vote in February 2023 on same-sex blessings, the PCC resolved to reduce our monthly contribution by 30% from May 2023 with the result that our contribution in 2023 was 22% less than in the previous year. At the year end the retained CMF contribution totalled £19,782.

Expenditure on Ministry and Pastoral Care comprised the salary costs of our associate ministers, the costs of outreach such as the Alpha and Kintsugi Hope courses, the Ukrainian support group and the Warm Space we provided in January, February and March 2023. It also includes the costs associated with weddings and funerals which are fully recovered through the fees included in income.

Charitable Giving is made up of a tithe (one-tenth) of the monies freely given to the parish (£19,690) plus money given for special collections, or in response to charitable appeals. More details are given in notes 6 and 7 of the annual accounts. In addition, the expenditure item Children and Youth includes charitable subscriptions to Compassion UK (£384), Urban Saints (£252) and XLP (£120).
Administrative Costs are a proportion of church-office staff time, plus insurance, printing and other costs essential for the management and operation of the two churches.

Building Running Costs expenditure paid for the cleaning, caretaking and administration of the St Andrew's church and centre. Rooms are used every day of the week for church groups and community activities, with increased occupancy in 2023.

Children and Youth costs of £29,828 increased from last year (2022: £6,329) with the appointment of a full-time Children and Youth Minister in March. Costs associated with the Mechanix course, run once again in 2023, are included in this figure of £29,828. Mechanix course expenses of £2,959 (2022: £1,174) were paid out of grants from earlier years set aside for the project together with a donation of £500 from the Esso Petroleum Company; funds of £6,077 are carried forward for projects in 2024 and beyond.
Utilities' costs for heating, power, water bills and waste collection were slightly less (-2%) than in 2022. Although there was an increase in the unit costs and standing charges for gas and electricity, the parish was able to reclaim the higher rate of VAT and the Climate Change Levy which, as a charity, it should not have been paying on these bills for several years previous. The credits, totalling more than £14,000, offset what would otherwise have been an increase in overall cost in 2023.

The costs of caring for All Saints' Churchyard of £2,818 were some £2,000 less than in 2022; they are largely for grass cutting and tree surgery to keep the churchyard amenable and safe.

The expenditure for the running of St Andrew's Coffee House Limited in 2023, £123,175, is accounted for separately and not include in the above figures.

Investments
2 Corsair Drive was transferred in the balance sheet from Investments to Freehold Land and Buildings in August 2023 at a value of £400,000 when it ceased being a rental property and instead provided accommodation for the Children and Youth Minister. 5 Canterbury Drive became a rental property in August 2023. Accordingly, it was transferred from Freehold Land and Buildings (valued in the accounts at the 2009 cost of £176,478) to Investments at an open-market revaluation of £300,000, an increase of £123,522 on the 2009 cost.

Outturn for 2023
The net result for the year was a deficit of expenditure over income of £23,353, funded from parish cash reserves. The gain from the revaluation of 5 Canterbury Drive gave an increase in funds of £123,522, bringing the total funds balance at the end of the year to £1,864,621. This figure includes Restricted Funds of £21,374 which the PCC may spend only on the specific objectives for which they were given. Further details on Restricted Funds are given in note 14 of the annual accounts. Endowment Funds currently stand at £62,500, being money received which is invested and the interest used for the upkeep of All Saints' Churchyard. Endowment Funds are on deposit with the Central Board of Finance of the Church of England.

Reserves Policy
It is PCC policy to maintain a balance on unrestricted funds which equates to at least six months unrestricted budgeted payments. At 31 December 2023 this was equivalent to some £202,000 for the first six months of 2024. It is held to smooth out fluctuations in cash flow, to provide a buffer against unexpected loss of income and meet unexpected major expenditure so that we can fulfil our responsibilities for others, including employees. The cash balance held on unrestricted funds at the year end, with recognition of the outstanding amounts payable to and by the PCC, was some £318,000 which more than adequately meets this target.

Approved by the Parochial Church Council on 1 May 2024 and signed on its behalf by Revd. Peter Toller (PCC Chairman).

_____ _____

Revd. Peter Toller Dated

THE PARISH OF DIBDEN

St Andrew's and All Saints' Churches

Charity Registration No. 1131535

Annual Accounts of the Parochial Church Council of the Ecclesiastical Parish of Dibden for the year ended 31st December 2023

DIBDEN PAROCHIAL CHURCH COUNCIL

Statement of Financial Activities
for the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:						
Donations and legacies	2	249,809	29,955	-	279,764	258,315
Charitable activities	3	73,057	-	-	73,057	65,068
Investments	4	17,820	-	2,391	20,211	10,636
Total		340,687	29,955	2,391	373,032	334,019
						1.11679955
Expenditure on:						
Charitable Activities	5	319,841	40,599	2,391	362,830	302,426
Other	8	33,555	-	-	33,555	30,731
Total		353,396	40,599	2,391	396,385	333,157
Net income before increase on fixed assets		(12,709)	(10,644)	-	(23,353)	861
Net increase on fixed asset values	9, 10	123,522	-	-	123,522	70,000
		110,813	(10,644)	-	100,169	70,861
Transfer between funds		-	-	-	-	-
Net movement in funds		110,813	(10,644)	-	100,169	70,861
Total funds brought forward		1,669,934	32,018	62,500	1,764,452	1,693,590
Total funds carried forward	13	1,780,747	21,374	62,500	1,864,621	1,764,452

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 3 to 7 form part of these accounts.

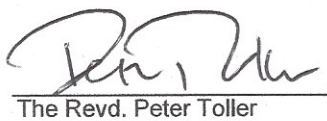
DIBDEN PAROCHIAL CHURCH COUNCIL

Balance Sheet as at 31 December 2023

	Notes	2023 £	£	2022 £	£
Fixed Assets					
Tangible assets	9	1,163,387		943,482	
Investments	10	300,000		400,000	
			1,463,387		1,343,482
Current Assets					
Debtors	11	20,430		9,350	
Short term deposits		188,783		188,783	
Cash at bank and in hand		252,789		273,951	
		462,002		472,085	
Creditors: amounts falling due within one year	12	60,769		51,115	
Net Current Assets			401,233		420,970
Total Assets less current liabilities			1,864,621		1,764,452
Endowment funds			62,500		62,500
Restricted funds	14		21,374		32,018
Unrestricted funds			1,780,747		1,669,934
			1,864,621		1,764,452

Approved by the Parochial Church Council on 18 March 2024 and signed on its behalf by:

The Revd Peter Toller (PCC Chairman)



The Revd. Peter Toller

The notes on pages 3 to 7 form part of these accounts.

Notes to the financial statements for the year ended 31 December 2023

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 the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the Regulations "true and fair provision"; 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)).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at fair value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible by 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

Unrestricted Funds are general funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use and Funds designated for a particular purpose by the PCC.

Restricted Funds represent donations, grants and other income received for a specific objective or invited by the PCC for a specific objective. The Funds may only be expended on the specific objective for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Endowment Funds are funds, the capital of which must be maintained as determined by the terms of the Fund; only income arising from investment of the endowment maybe used either as restricted or unrestricted funds depending on the purpose for which the endowment was established.

Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants, including government grants, and legacies to the PCC are accounted for when the PCC is notified of its legal entitlement and the amount due. Grants subject to pre-conditions for entitlement which have not been met at the year end are included in deferred income to be carried forward to the following year.

All income is accounted for gross except rental income which is accounted for net of fees and maintenance expenses and recognised in the period to which it relates. Interest is accounted for when receivable.

Expenditure

Expenditure is included on the accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants and donations are accounted for when payable. Where the PCC has agreed in principle during the year to make grants up to a specified total, subject only to the ascertainment of the year's result, and such grants are subsequently confirmed and paid, they are provided for in these accounts as an operational (though not a legal) liability and are shown in creditors in the Balance Sheet. The Diocesan Common Mission Fund is accounted for when payable.

Fixed Assets

Consecrated and beneficed property
In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 109(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.
Moveable church furnishings
No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC which require a faculty for disposal since the PCC considers this to be an inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether for maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.
Tangible fixed assets for use by 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 gift-in-kind, at a reasonable estimate of their open market value on receipt. Depreciation is calculated to write off the capitalised cost of fixed assets less their anticipated residual fair value over their estimated useful lives as follows: Equipment - 3 years

No depreciation is provided on freehold land and buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

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

Investments are property which is included at fair value taking into account local Estate Agent valuations. Changes in fair value are recognised in the Statement of Financial Activities.

2. Donations and legacies	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Planned Giving:					
Gift Aid donations	122,614	-	-	122,614	123,983
Gift Aid	32,825	2,173	-	34,998	37,292
Other planned giving	29,982	-	-	29,982	32,324
Collections	5,455	1,183	-	6,638	8,093
Donations/Appeals	6,016	23,335	-	29,351	35,932
Legacies	50,000	-	-	50,000	10,500
Government & other grants	-	3,264	-	3,264	5,406
Sundry income	2,916	-	-	2,916	4,785
	249,809	29,955	-	279,764	258,315

3. Charitable activities					
Wedding & funeral fees	19,979	-	-	19,979	21,531
St Andrew's Centre lettings (2022 restated)	50,852	-	-	50,852	40,572
Magazine sales and advertising	1,435	-	-	1,435	1,414
Outreach	792	-	-	792	31
Coffee House	-	-	-	-	1,519
	73,057	-	-	73,057	65,067

4. Income from Investments					
Interest	8,070	-	2,391	10,461	1,430
Rent	9,750	-	-	9,750	9,206
	17,820	-	2,391	20,211	10,636

5. Expenditure on Charitable Activities					
Ministry: Diocesan Common Mission Fund	79,128	-	-	79,128	101,414
Associate Ministers (Note 15)	32,970	538	-	33,508	39,149
Weddings, funerals & burials	10,292	-	-	10,292	10,608
Youth, children and schools work	-	5,180	-	5,180	3,569
Youth and children' work salaries	21,339	3,310	-	24,649	2,760
Church utilities	10,125	-	-	10,125	11,582
Maintenance of buildings	89,709	15,046	-	104,755	45,031
Maintenance of churchyard	428	-	2,391	2,818	4,895
St Andrew's Centre maintenance	10,280	-	-	10,280	10,273
St Andrew's Centre salaries	21,212	-	-	21,212	19,684
St Andrew's Centre utilities	12,500	-	-	12,500	11,489
St Andrew's Centre other costs	3,204	-	-	3,204	1,915
Educational media and training	274	-	-	274	273
Depreciation on Church Equipment	540	3,077	-	3,617	1,471
Sound system upgrades	-	323	-	323	6,018
Outreach & Pastoral care	1,155	1,586	-	2,741	2,662
Charitable giving - institutions (Note 6)	20,329	8,339	-	28,668	23,219
Charitable giving - individuals (Note 7)	-	3,200	-	3,200	364
Sundries	6,358	-	-	6,358	6,051
	319,841	40,599	2,391	362,830	302,426

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
6. Charitable giving - institutions					
C of E Evangelical Council (CEEC)	985	-	-	985	1,020
Church Pastoral Aid Society (CPAS)	5,907	-	-	5,907	6,120
Hope Gardens, India	1,969	-	-	1,969	2,040
Kigali Diocese/Maranyundo Parish, Rwanda	1,969	650	-	2,619	2,116
Mission to Seafarers (Ukraine)	-	-	-	-	1,051
Operation Mobilisation (Frosts)	3,938	-	-	3,938	4,080
Praizin Hands (Christian Puppet Ministry)	985	-	-	985	1,020
Royal British Legion Poppy Appeal	-	254	-	254	159
Samaritan's Purse/Christmas Child	-	59	-	59	128
Tearfund	-	850	-	850	1,330
The Crossings	320	3,221	-	3,541	-
Waterside Food Bank	4,258	3,221	-	7,479	4,156
	20,329	8,339	-	28,668	23,219
7. Charitable giving - individuals					
Hope Gardens 2024 visit team grants	-	1,200	-	1,200	-
Discretionary fund payments	-	2,000	-	2,000	364
	-	3,200	-	3,200	1,400
8. Other expenditure					
Administrative staff costs	21,934	-	-	21,934	20,823
Printing and stationery	3,592	-	-	3,592	2,737
Insurance	2,783	-	-	2,783	2,656
Telephone and broadband	2,011	-	-	2,011	1,485
IT	832	-	-	832	1,229
Professional fees (Note 17)	1,140	-	-	1,140	1,140
Bank charges	721	-	-	721	661
Payroll expenses	542	-	-	542	-
	33,555	-	-	33,555	30,731

9. Tangible assets		Freehold land and buildings £	Church equipment £	Office equipment £	Total £
Cost	At 1 January 2023	934,370	74,520	5,843	1,014,733
	Net Additions	223,522	-	-	223,522
	At 31 December 2023	1,157,892	74,520	5,843	1,238,255
Depreciation	At 1 January 2023	-	65,408	5,843	71,251
	Charge for year	-	3,617	-	3,617
	At 31 December 2023	-	69,025	5,843	74,868
Net Book value	At 31 December 2023	1,157,892	5,495	-	1,163,387
	At 31 December 2022	934,370	9,112	-	943,482

Freehold land and buildings at 31 December 2023 comprise 2 Corsair Drive, Dibden at £400,000 and St. Andrew's Centre at cost. During the year 2 Corsair Drive was added when it was transferred from Investments.
5 Canterbury Drive, valued at 1 January at its original cost of £176,478, was transferred to Investments (Note 16).
These transfers resulted in net addtions of £223,522.

The value of the churches and their contents is not reflected in these financial statements.
The contents are listed in the church terrier, which is available on request.

9. Tangible assets (continued)

The insured values of the churches as at 31 December were:	2023 £	2022 £
St. Andrew's Church and Centre including contents	9,980,000	5,910,000
All Saints' Church including contents	6,650,000	5,910,000

10. Investments (see Note 16)

	2023 £	2022 £
Investment property (2 Corsair Drive until August 2023)	-	400,000
Investment property (5 Canterbury Drive from August 2023)	300,000	-

11. Debtors

Income tax recoverable	2,811	2,938	
Church Hall hirers	7,998	6,220	(2022 corrected)
Prepayments and other debtors	9,621	192	
	20,430	9,350	

12. Creditors: amounts falling due within one year

Trade creditors	5,144	10,589
Taxes and social security costs	1,264	597
Accruals and deferred income	54,360	39,929
	60,769	51,115

13. Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
Fixed Assets	1,462,715	672	-	1,463,387
Current Assets	378,801	20,701	62,500	462,002
Creditors	(60,769)	-	-	(60,769)
	1,780,747	21,374	62,500	1,864,621

The Endowment Fund is money received, the capital of which is invested and the interest used for the benefit of All Saints' Churchyard.

14. Summary of restricted fund movements

	Balance at 1 Jan 2023 £	Incoming Resources £	Resources Expended £	Balance at 31 Dec 2023 £
Children and Youth Work	4,371	4,118	(8,490)	-
Watertight project and All Saints' Tower	4,033	2,188	(6,221)	-
Rwanda Fund	4,387	1,371	(650)	5,108
Discretionary Fund	8,250	2,469	(2,000)	8,720
Gift Day 2022 - Chapel & Prayer Garden projects	5,514	-	(5,514)	-
Gift Day 2022 - Sound system equipment	4,073	-	(3,400)	672
Gift Day 2023 - The Crossings & Foodbank	-	6,441	(6,441)	-
Gift Day 2023 - Rwanda & Hope Gardens visits	-	6,441	(1,200)	5,241
Hope Gardens	20	30	-	50
All Saints' and Churchyard	-	5,702	(5,702)	-
Collections on behalf of charities	89	1,183	(1,248)	24
King Charles coronation community event	-	600	(600)	-
Warm Space	1,019	99	(986)	132
Asstnt. Minister training (Rwanda 2023 visit)	263	275	(538)	-
Rwanda (Feb. 2024) Visit fund	-	1,427	-	1,427
	32,019	32,345	- 42,990	21,374

15. Staff costs

	2023	2022
	£	£
Wages and salaries	172,504	135,202
National Insurance	4,466	1,575
Pension contribution	9,921	8,067
	186,891	144,844

During the year the PCC employed an Associate Minister (Pastoral Care), an Associate Minister (Outreach & Community), a Children & Youth Co-ordinator, a Children and Youth Minister, Senior Administrator, Assistant Administrator, cleaner, caretaker and evening caretaker. A supervisor, a chef and an additional nine employees were allocated to St. Andrew's Coffee House Ltd. The average number of people employed during the year was eighteen (2022: fifteen). No employee was paid emoluments in excess of £60,000 during the year. The PCC made pension contributions into the government pension scheme, NEST, for all eligible employees at the option of the employee and provided accommodation for the Associate Minister (Outreach & Community) at 5 Canterbury Drive until August 2023 and for the Children and Youth Minister at 2 Corsair Drive from September 2023.

Two related parties to the PCC were remunerated in 2023: one was paid £2,031.93 for part-time employment as caretaker and another £4,605.40 for part-time employment in the Coffee House staff team.

16. Investments

2 Corsair Drive was transferred from Investments to Freehold Land and Buildings in August 2023 when it ceased being a rental property to provide accommodation for the newly appointed Children and Youth Minister.

5 Canterbury Drive became a rental property in August 2023. Accordingly, it was transferred from Freehold Land and Buildings (valued at the 2009 cost of £176,478) to Investments at an open-market revaluation of £300,000, an increase of £123,522 on the 2009 cost.

17. Independent Examiner

EWC Accountants received a fee of £1,140 (including VAT) in the year, related to its independent examination of the financial statements for the year ended 31 December 2023, and £1,140 (including VAT) has been accrued for the independent review of the financial statements by EWC Accountants, for the year ended 31 December 2023.

INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE OF PARISH OF DIBDEN
FOR THE YEAR ENDED 31 DECEMBER 2023

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

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 give by the Charity Commission under section 145(5)(b) of the Act.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 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 I do not express an audit opinion on the view given by the accounts.

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 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 othe than any requirement that the accounts give a 'true and fair' view which is not a matter of considered as part of an independent examinations

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

Lee Edwards FCCA
Chartered Certified Accountant
1st Floor Unit 2CA
Deer Park Farm Industrial Estate
Knowle Lane
Fair Oak
Eastleigh
SO50 7DZ

27 March 2024

INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE OF PARISH OF DIBDEN
FOR THE YEAR ENDED 31 DECEMBER 2023

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

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 give by the Charity Commission under section 145(5)(b) of the Act.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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Lee Edwards FCCA
Chartered Certified Accountant
1st Floor Unit 2CA
Deer Park Farm Industrial Estate
Knowle Lane
Fair Oak
Eastleigh
SO50 7DZ

27 March 2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF DIBDEN

England & Wales - Charity number 1131535

Accounts

THE PARISH OF DIBDEN

St. Andrew's and All Saints' Churches.

Annual Report of the Parochial Church Council for the Year Ended 31st December 2022

Administrative Information

St. Andrew's and All Saints' Churches are situated in the Parish of Dibden. They are part of the Diocese of Winchester within the Church of England. The correspondence address is St Andrew's Centre, Beaulieu Road, Dibden Purlieu, Southampton, SO45 4PT.

The bankers are National Westminster Bank Plc. 1 Romsey Road, Shirley, Southampton SO16 4GT and CAF Bank, Kings Hill, West Malling, Kent, ME19 4JQ.

The Independent Examiners are EWC Accountants, 11, Portland Street, Southampton, SO14 7EB.

During the year, the following have served as members of Dibden PCC

Rector: Rev'd Peter Toller

Wardens: Sue de Jong (until April 2022)
John Armitage
Jo Snocken (from April 2022)

Deputy Warden

Deanery Synod Representatives: John Armitage
Jacqui Besley

Elected Members: At the 2014 AGM, it was agreed that PCC membership from 2015 would have a maximum tenure of 2 consecutive terms of 3 years followed by at least one year off. After a vote at the 2019 APCM it was agreed that the future number of PCC members would be increased to 12 to enable more people to share in leadership roles in the life and ministry if the church. The following people were elected members of the PCC during 2022:

Jacqui Besley
Pippa Brown (left April 2022)
John Clifton (left April 2022)
Nicola Davies
Simon Davies (joined April 2022)
Mike Gibson
Ian Hannam (joined April 2022)
Mike Hutchinson (left April 2022)
Susie Irving (joined April 2022)
Phil Long (left April 2022)
Gerry Murphy
Mike Needham
Tony Simmons (left April 2022)
Dave Snocken
Jo Snocken (left April 2022)
John Stevens (joined April 2022, left June 2022)

Structure, governance and management

Revd. Peter Toller continues as Rector of Dibden.
As he has chosen to live outside of the parish, the Rectory adjacent to St. Andrew's church is let to tenants by the diocese.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered charity with the Charity Commission (Registered No. 1131535). The full title of the charity is The Parochial Church Council of the Ecclesiastical Parish of Dibden. All the 12 named members of the PCC or Deanery Synod are Trustees of the charity.

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.

The PCC operates through a number of committees, which meet as required between full PCC meetings, namely:-

(a) Standing Committee
(b) Finance Committee
(c) Fabric, Maintenance & Centre Committee
(d) Churchyard Committee
(e) Employment Committee
(f) Children and Youth Work Support Group
(g) IT & Communication Group
(h) Mechanix Project Group
(i) Coffee House Management Team (the CH is a separate trading company)
(j) Mission Partners Group
(k) Social & Outreach Group

The full PCC met six times during the year. Sub committees, including the Standing Committee, met between full PCC meetings and reported back to the PCC.

Reports are circulated prior to PCC meetings under three headings: Information, Points for discussion, Decisions required. Healthy and Safety and Safeguarding are on each agenda to help us be watchful of any issues.

The major risks to which the PCC is exposed, as identified by the PCC members, have been reviewed and systems or procedures have been established to manage those risks.

Objectives and activities

Dibden PCC has the responsibility of co-operating with the Rector Rev'd Peter Toller in promoting within the ecclesiastical parish the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

The PCC has maintenance responsibilities for the fabric and furnishings of the two church buildings - All Saints' Church, Main Road, Dibden and St. Andrew's Church, Dibden Purlieu - as well as the St. Andrew's Centre, the Rectory, Beaulieu Road, Dibden Purlieu, the Associate Minister's house: 5 Canterbury Drive, Dibden, and 2 Corsair Drive Dibden. The latter is let to tenants.

The three main objectives from our Parish Mission Action Plan are:

1. To refocus our discipleship
2. To refresh our place of worship
3. To reimagine our styles of worship.

Achievements and performance

Church Attendance

At the end of 2022 the Electoral Roll stood at 237.

We conducted 9 weddings
22 funerals including those at the crematorium
11 Christenings

2022 started with Covid still impacting our day-to-day lives. Numbers were high due to the newest variant, Omicron, being more transmissible and mask-wearing was still required in services until the end of the month. Parish prayers continued as a hybrid meeting on Wednesday mornings and in person on Thursday evenings. Three communion stations were reintroduced, with non-alcoholic wine and gluten free wafers available for the first time.

House of Prayer meetings continued with a special hybrid service during the Week of Christian Unity as an opportunity for Waterside Christians to gather for prayer. Plans to transform the Chapel started.

A Confirmation service was held, with 17 candidates being confirmed by Bishop Geoff (Rent-a-Bishop!) who stood in for Bishop Debbie who was ill. Fortunately, Bishop Debbie was able to join us to present Percy Hammond with a gift to celebrate 70 years as a Licensed Lay Minister.

A 'Coffee & Cookies' welcome was held for those who'd joined the church over the past couple of years. A time to share what we do and get to know each other a little better.

Prayer ministry restarted after the 10.30 service.

The Doodle Cats put on two concerts at the end of the month, in aid of Ben Pavitt's Legacy of Love, with special guest singer Mike Pavitt. A fabulous time was had by all.

The Ash Wednesday service was held at St Andrew's, due to travellers occupying the car park at All Saints'.

Our Lent Appeal raised just over £1,900 for Tearfund's Ukraine Crisis fund and we held a Community Prayer Vigil for Ukraine in our front carpark.

Refreshments restarted after the 10.30 service.

We had a wonderful Easter Sunday breakfast before the 10.30 service and our Easter Gift Day raised around £21,000 split between the Chapel and Prayer Garden Project and the Sound Project.

In May we started a weekly support meeting for Ukrainian refugees and Ann Turner & Friends held a Musical Celebration concert, raising over £500 for Hope Gardens.

June saw a fantastic celebration in the carpark for the Queen's Platinum Jubilee, with food, drink and entertainment provided by the church and funded by Hythe & Dibden Parish Council. Over 300 people from the community attended the event.

We introduced a monthly Ladies' breakfast.

Helen Cheeseman started as the Children & Youth Coordinator and we welcomed 3 young people to take on work experience placements in the office and the Coffee House.

A CAMEO Jubilee lunch was held, with over 30 attendees.

The Coffee House retained its five star Food Hygiene rating after an inspection.

The first phase of Project Refresh, updating our outdoor spaces, began with the installation of raised beds and benches on the front grass area by the road and a new outdoor seating area for the Coffee House.

The closure of Beaulieu Road for gas works had an impact on customer numbers for the Coffee House and Sam Long's fruit and veg stall.

The Centre had a spruce up – carpets were cleaned, blinds repaired, the main hall was given a thorough wash and brush up and the cooker was also blitzed.

A review of Safeguarding training for volunteers was carried out and the appropriate training provided.

The new sound desk was installed at St Andrew's.

The sad news of the Queen's death on 8 September meant we entered a period of national mourning. St Andrew's was opened for people to come and grieve or light a candle. We livestreamed the funeral.

A guest supper was held and well-attended and Phil Ball gave a really interesting talk about his journey to faith.

Love your Churchyard week saw the grounds at All Saints' receive some TLC from over 20 volunteers.

New Mechanix and Alpha courses were run and a Macmillan Coffee Morning was held in the Coffee House and raised over £300 for cancer support.

Harvest Festival saw almost 60 bags of produce donated by the church family for Waterside Foodbank and New Forest Basics Bank.

We hosted the Waterside Churches Together meeting at St Andrew's.

Ruth Delacour was commissioned at Winchester Cathedral as a BCM.

The stunning Hope Gardens Artwork was displayed in church.

The masonry repairs to All Saints' were carried out, following the recommendations in the Quinquennial Report.

A fabulous evening was had by all at the Barn Dance, with the Woodsiders Ceilidh band. A ploughman's supper was provided for the dancers and the band.

A service of dedication was led by Peter at the new Hythe & Dibden War Memorial Hospital.

The annual Memorial Service to remember loved ones we have lost was held at St Andrew's followed by drinks and cake in the Coffee House. It was a special time for so many.

We opened the Coffee House on Mondays as a 'Warm Space' to help people cope with the increase in the cost of living, New Forest District Council granted us £1,000 to help with this.

A 24-hour boardgaming marathon was held, raising over £500 for Waterside Food Bank and Dibden Churches' Warm Space.

Toy Sunday was well-supported with enough bags of gifts for 0–17year-olds to fill a car.

We started advertising for a Youth Minister.

Our annual Carols in the Carpark was blessed with dry weather and a good crowd of people enjoying the Doodle Cats, the Christmas Fire Engine, mince pies, mulled wine, hot chocolate and gingerbread.

Through the Autumn term we hosted around 400 children from various schools to support their individual projects and for church services.

Employees

The PCC take their responsibilities as employers seriously. A Christmas Gift Card was given to all our employees as a token of our thanks.

Pastoral Staff

Serena Carthy is our Associate Minister (Outreach & Community)
Ian McGill is our Associate Minister (Pastoral & Older People)
Helen Cheeseman is our Children & Youth Coordinator

Centre Staff

Michael Ford is our Senior Administrator (full-time)
Romey Gray is our Assistant Administrator (part-time)
Sabrina Harvey is our Caretaker (part-time)
Francis Smith is our Cleaner (part-time)

Coffee House

Tina Brearley is our Coffee House Supervisor
Mark Lowndes is our Chef
Lyn McCaffrey works as an assistant (part-time)
Sarah Sellen works as an assistant (part-time) and went on maternity leave in October 2022
Julie Perry started as an assistant (part-time) in August 2022

The Coffee House also employs the following zero-hours contractors:
Tina James
Ruth Delacour
Connie Delacour
Belinda Carter
Olivia Kemp
Katherine Connor

Volunteers

PCC: 9
Non-PCC Subgroup members: 35
Coffee House: 30
Flowers: 7
Children & Youth: 27
Sides people: 28 (for 9am and 10.30am services)
Prayer Ministry Team: 13
Readers: 23
Intercessors: 9
Sound & Visuals: 7
Musicians: 20
Refreshments: 36
Catering: 9

Total: 253 (with some repeats)

Engaging with the community

The following events have taken place during the year:

- 10.30am Service from St Andrew's streamed live
- Fruit and Veg stall continued at St Andrew's (Wed-Fri)
- Lent Appeal funds directed to Tearfund's Ukraine Crisis Appeal
- Prayer vigil for Ukraine held in carpark
- Support group started for Ukrainian refugees
- Living With Loss recommenced
- Platinum Jubilee celebration for the community
- Work Experience placements provided in the office and Coffee House
- Updated the outside areas with seating areas and raised beds behind the bus stop and a new outdoor seating area for Coffee House
- Opened the church following the death of Her Majesty Queen Elizabeth II for people to come and pay their respects or light a candle
- Livestreamed the Queen's funeral
- Guest supper held
- Macmillan Coffee Morning held
- Alpha Course in the autumn
- Mechanix course Sept-Dec
- Harvest Festival provided 60 bags of food for local foodbanks
- Barn Dance was held
- Service of dedication at the new Hythe Hospital
- Toy Sunday supporting Southampton City Mission
- 24-hour Boardgame charity night
- Opened the Coffee House as a 'Warm Space'

- Shoe Boxes for Samaritan's Purse
- Outdoor Carols

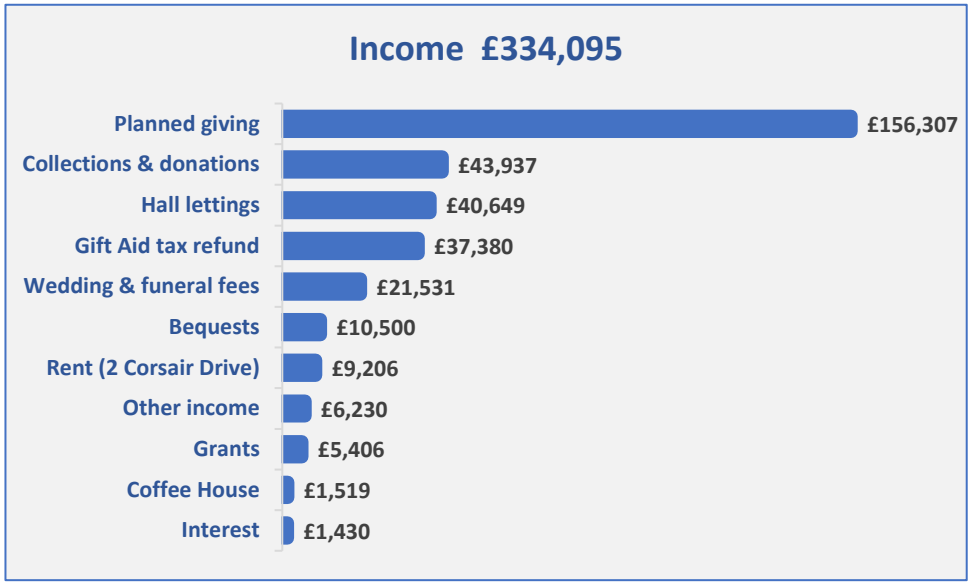
Plans for the future

There are 2 major projects in hand:

- Work to develop the Chapel into a House of Prayer for the Waterside with a Prayer Garden alongside.
- Undertake major work on the roof and exterior of St Andrew's Church including landscaping.

Financial Review

The total income of the parish in 2022 was £334,095, an increase of more than 8% on 2021 (£308,291). The sources of income are shown in the chart below, followed by a summary of some of the main details.



Income - summary

Planned Giving by church members provided nearly half the income for the year; the total amount received in this regular way, £156,307, showed a small drop (-1.6%) from 2021. Collections and donations (£43,937) increased slightly (+1%) in the year; £29,418 of donations were designated to specific purposes.

Church members responded generously to appeals, and the amounts given contribute to the total figure for Collections and Donations of nearly £44,000. The Lent appeal raised £2,131 to support Ukrainian refugees, including seafarers in the port of Southampton, and the Easter Gift Day raised £21,095 after the Gift Aid tax rebate was added in. Half of the Gift Day money was set aside for the projects to

enhance the chapel and create a prayer garden and half went towards upgrades to the sound system in St Andrews' Church.

Hire charges for Hall Lettings increased markedly (+38%) over 2021 when Covid-19 lockdown restrictions impacted this source of income. Gift Aid Tax Refunds provided an important source of income and were up on 2021 (+2.9%). Bequests of £10,500 were received. The freehold house at 2 Corsair Drive continued to be let, which provided a net income of £9,206. Other income includes receipts of £3,404 from solar panel electricity generation. The parish received grants totalling £5,406, for which we are grateful to the following:

Golden Bottle Trust – All Saints' church repairs	£3,000
New Forest District Council – Warm Spaces grant	£1,000
New Forest District Councillors - Community Grants *	£ 700

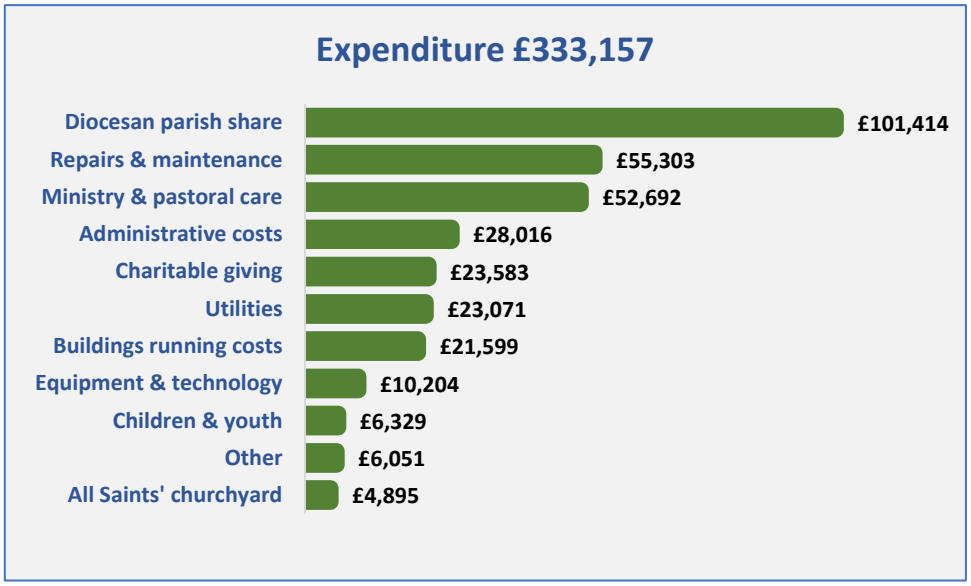
Department for Culture, Media and Sport – VAT #	£	491
New Forest Homes for Ukraine – to our support group	£	100
Other central government	£	115

* Kindly provided by the councillors for the Butts Ash & Dibden Purlieu ward in support of our event to celebrate Her Majesty Queen Elizabeth's platinum jubilee in June 2022.

A refund of VAT on bills for listed-places-of-worship repairs to the lychgate and organ at All Saints' church.

The Coffee House café traded at a surplus in 2022, making a donation of just over £1,500 to PCC funds.

Expenditure
The total expenditure of the parish in 2022 was £333,157, an increase of 2.4% on 2021 (£325,328). A breakdown is shown in the chart below, followed by a summary of each heading.



The Diocesan Parish Share accounted for some 30% of expenditure. It is the parish's contribution to the Diocese of Winchester's Common Mission Fund, most of which goes to pay for the training, stipends, pension contributions and housing of the clergy, including our own rector. The contribution requested from the parish in 2022 (£101,404) was 13% less than in 2021 (£116,407).

Repairs and Maintenance expenditure includes nearly £43,000 spent on the following: organ and masonry repairs at All Saints' church; landscape improvements to the frontage of St Andrew's church car park; preparatory planning and design work for the St Andrew's chapel and prayer garden projects to be completed in 2023-24.
Expenditure on Ministry and Pastoral Care comprises the salaries of our associate ministers, the costs of outreach such as Alpha courses, the Ukrainian support group and the Warm Space provided in November and December. It also includes the costs associated with weddings and funerals which are recovered through the fees included in income.

Administrative Costs are a proportion of church office staff time, insurance, printing and other costs essential for the management and operation of the two churches.

Charitable Giving is made up of a tithe (one-tenth) of the monies freely given to the parish plus money given for special collections, or in response to charitable appeals. More details are given in notes 6 and 7 of the annual accounts. In addition, the expenditure item Children and Youth includes charitable subscriptions to Compassion UK (£336), Urban Saints (£252) and XLP (£120).
Utilities' costs for heating, power, water bills and waste collection went up in the year. Although the parish benefited from gas and electricity contracts that were fixed until the last three months of the year, utility costs more than doubled in 2022 compared with 2021. We had budgeted for this increase in 2022, and the PCC has budgeted for a further increase in 2023.

Building Running Costs expenditure paid for the cleaning, caretaking and administration of the St Andrew's church centre. Rooms are used every day of the week for church groups and community activities.

Upgrades to the sound systems in St Andrew's Church were almost entirely completed in 2022, and the spending is included in the above chart under the item, Equipment and Technology. We also purchased a new sound desk, a keyboard instrument and an electronic drumkit, and these items are accounted for as additions to church equipment in the annual accounts (see note 9).

Children and Youth costs of £6,329 were lower than last year (2021: £20,236) because a full-time children's and youth minister was not employed in 2002; it is intended to recruit a person to this role in 2023. Costs associated with the Mechanix course, run once again in 2022, are included in this figure of £6,329. Course expenses of £1,174 were paid out of deferred income set aside for the Mechanix project, and funds of £8,536 are to be carried forward to the 2023 project.
The costs of All Saints' churchyard were the same as in 2021; they are largely for grass cutting and tree surgery to keep the churchyard amenable and safe.

Investments
The investment property, 2 Corsair Drive, was revalued at £400,000 on 31 December 2022. This is an increase of £70,000 since the last valuation in 2019. The freehold property, 5 Canterbury Drive, is included in the accounts at cost as it currently houses the Associate Minister for Outreach and Community.

Outturn for 2022
The net result for the year was a surplus of income over expenditure of £938. Adding the gain on the value of the investment property gave an increase in funds of £70,938, bringing the total funds balance at the end of the year to £1,764,528. This figure includes Restricted Funds of £32,018 which the PCC may spend only on the specific objectives for which they were given. Further details on Restricted Funds are given in note 14 of the annual accounts. Endowment Funds currently stand at £62,500, being money received which is invested and the interest used for the upkeep of All Saints' Churchyard. Endowment Funds are on deposit with the Central Board of Finance of the Church of England.

Reserves Policy
It is PCC policy to maintain a balance on unrestricted funds which equates to at least six months unrestricted budgeted payments. This is equivalent to some £242,000 for 2023. It is held to smooth out fluctuations in cash flow, to provide a buffer against unexpected loss of income and meet unexpected major expenditure so that we can fulfil our responsibilities for others, including employees. The cash balance held on unrestricted (including designated) funds at the year end, together with the amounts payable to and by the PCC, was £349,199 which more than adequately meets this target.

Approved by the Parochial Church Council on 27 March 2023 and signed on its behalf by Revd. Peter Toller (PCC Chairman).

_____
Revd. Peter Toller Dated 27 March 2023

THE PARISH OF DIBDEN

St Andrew's and All Saints' Churches

Charity Registration No. 1131535

Annual Accounts of the Parochial Church Council of the Ecclesiastical Parish of Dibden for the year ended 31st December 2022

DIBDEN PAROCHIAL CHURCH COUNCIL

Statement of Financial Activities
for the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:						
Donations and legacies	2	218,869	39,446	-	258,315	250,527
Charitable activities	3	65,144	-	-	65,144	46,682
Investments	4	10,220	-	416	10,636	11,083
Total		294,233	39,446	416	334,095	308,292
Expenditure on:						
Charitable Activities	5	245,965	56,045	416	302,426	301,014
Other	8	30,692	39	-	30,731	24,314
Total		276,657	56,084	416	333,157	325,328
Net income before gains on investments		17,576	(16,638)	-	938	(17,036)
Net gains on investments	10	70,000	-	-	70,000	-
		87,576	(16,638)	-	70,938	(17,036)
Transfer between funds		-	-	-	-	-
Net movement in funds		87,576	(16,638)	-	70,938	(17,036)
Total funds brought forward		1,582,434	48,656	62,500	1,693,590	1,710,626
Total funds carried forward	13	1,670,010	32,018	62,500	1,764,528	1,693,590

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 3 to 7 form part of these accounts.

DIBDEN PAROCHIAL CHURCH COUNCIL

Balance Sheet as at 31 December 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed Assets					
Tangible assets	9	943,482		935,722	
Investments	10	400,000		330,000	
			1,343,482		1,265,722
Current Assets					
Debtors	11	9,427		15,016	
Short term deposits		188,783		188,783	
Cash at bank and in hand		273,951		262,866	
		472,161		466,666	
Creditors: amounts falling due within one year	12	51,115		38,797	
Net Current Assets			421,046		427,869
Total Assets less current liabilities			1,764,528		1,693,590
Endowment funds			62,500		62,500
Restricted income funds	14		32,018		48,656
Unrestricted funds			1,670,010		1,582,434
			1,764,528		1,693,590

Approved by the Parochial Church Council on 27 March 2023 and signed on its behalf by:

The Revd Peter Toller (PCC Chairman)

The Revd. Peter Toller

The notes on pages 3 to 7 form part of these accounts.

Notes to the financial statements for the year ended 31 December 2022

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 the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the Regulations "true and fair provision"; 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)).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at fair value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible by 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

Unrestricted Funds are general funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use and Funds designated for a particular purpose by the PCC.

Restricted Funds represent donations, grants and other income received for a specific objective or invited by the PCC for a specific objective. The Funds may only be expended on the specific objective for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

.

Endowment Funds are funds, the capital of which must be maintained as determined by the terms of the Fund; only income arising from investment of the endowment maybe used either as restricted or unrestricted funds depending on the purpose for which the endowment was established.

Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants, including government grants, and legacies to the PCC are accounted for when the PCC is notified of its legal entitlement and the amount due. Grants subject to pre-conditions for entitlement which have not been met at the year end are included in deferred income to be carried forward to the following year.

All income is accounted for gross except rental income which is accounted for net of fees and maintenance expenses and recognised in the period to which it relates. Interest is accounted for when receivable.

Expenditure

Expenditure is included on the accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants and donations are accounted for when payable. Where the PCC has agreed in principle during the year to make grants up to a specified total, subject only to the ascertainment of the year's result, and such grants are subsequently confirmed and paid, they are provided for in these accounts as an operational (though not a legal) liability and are shown in creditors in the Balance Sheet. The Diocesan Common Mission Fund is accounted for when payable.

Fixed Assets

Consecrated and beneficed property
In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 109(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.
Moveable church furnishings
No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC which require a faculty for disposal since the PCC considers this to be an inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether for maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.
Tangible fixed assets for use by 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 gift-in-kind, at a reasonable estimate of their open market value on receipt. Depreciation is calculated to write off the capitalised cost of fixed assets less their anticipated residual fair value over their estimated useful lives as follows: Equipment - 3 years

No depreciation is provided on freehold land and buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

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

Investments are property which is included at fair value taking into account local Estate Agent valuations. Changes in fair value are recognised in the Statement of Financial Activities.

2. Donations and legacies	**Unrestricted Funds £**	**Restricted Funds £**	**Endowment Funds £**	**Total Funds 2022 £**	**Total Funds 2021 £**
Planned Giving:					
Gift Aid donations	123,983	-	-	123,983	122,071
Gift Aid	33,170	4,122	-	37,292	36,234
Other planned giving	32,324	-	-	32,324	36,753
Collections	5,046	3,047	-	8,093	1,934
Donations/Appeals	9,561	26,371	-	35,932	41,685
Legacies	10,000	500	-	10,500	2,500
Government & other grants	-	5,406	-	5,406	8,429
Sundry income	4,785	-	-	4,785	920
	218,869	39,446	-	258,315	250,527
3. Charitable activities					
Wedding & funeral fees	21,531	-	-	21,531	16,191
St Andrew's Centre lettings	40,649	-	-	40,649	29,436
Magazine sales and advertising	1,414	-	-	1,414	438
Outreach	31	-	-	31	616
Coffee House	1,519	-	-	1,519	-
	65,144	-	-	65,144	46,682
4. Income from Investments					
Interest	1,014	-	416	1,430	81
Rent	9,206	-	-	9,206	11,002
	10,220	-	416	10,636	11,083
5. Expenditure on Charitable Activities					
Ministry: Diocesan Common Mission Fund	101,414	-	-	101,414	116,407
Associate Ministers (Note 15)	39,149	-	-	39,149	19,082
Weddings, funerals & burials	10,608	-	-	10,608	9,593
Youth, children and schools work	-	3,569	-	3,569	1,655
Youth and children' work salaries	-	2,760	-	2,760	18,581
Church utilities	11,582	-	-	11,582	4,600
Maintenance of buildings	8,883	36,148	-	45,031	5,352
Maintenance of churchyard	1,801	2,678	416	4,895	4,846
St Andrew's Centre maintenance	10,273	-	-	10,273	7,600
St Andrew's Centre salaries	19,607	77	-	19,684	18,364
St Andrew's Centre utilities	11,489	-	-	11,489	6,471
St Andrew's Centre other costs	1,915	-	-	1,915	1,761
Educational media and training	273	-	-	273	60
Depreciation on Church Equipment	1,014	457	-	1,471	8,582
Sound system upgrades	-	6,018	-	6,018	-
Outreach & Pastoral care	1,506	1,156	-	2,662	2,407
Outreach (Food Delivery Ministry)	-	-	-	-	19,953
Charitable giving - institutions (**Note 6**)	20,400	2,819	-	23,219	50,751
Charitable giving - individuals (**Note 7**)	-	364	-	364	1,400
Sundries	6,051	-	-	6,051	3,548
	245,965	56,045	416	302,426	301,014

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
6. Charitable giving - institutions					
C of E Evangelical Council (CEEC)	1,020	-	-	1,020	1,143
Church Pastoral Aid Society (CPAS)	6,120	-	-	6,120	6,858
Diocesan Companion Link - Rwanda	-	76	-	76	-
Hope Gardens, India	2,040	-	-	2,040	11,773
Kigali Diocese/Maranyundo Parish, Rwanda	2,040	-	-	2,040	5,784
Lyndhurst Deanery Rwanda fund (Lent)	-	-	-	-	2,500
Mission to Seafarers (Ukraine)	-	1,051	-	1,051	-
Operation Mobilisation	4,080	-	-	4,080	4,572
Praizin Hands (Christian Puppet Ministry)	1,020	-	-	1,020	988
Royal British Legion Poppy Appeal	-	159	-	159	161
Samaritan's Purse/Christmas Child	-	128	-	128	147
Southampton City Mission Basics Bank	-	-	-	-	4,174
Tearfund	-	250	-	250	-
Tearfund Ukraine Refugee Appeal	-	1,080	-	1,080	-
Tearfund Vaccine 'Recover Together'	-	-	-	-	4,174
Teenage Cancer Trust	-	-	-	-	40
Waterside Food bank	4,080	76	-	4,156	8,436
	20,400	2,819	-	23,219	50,751
7. Charitable giving - individuals					
Tom Besley	-	-	-	-	1,000
Discretionary fund payments	-	364	-	364	400
	-	364	-	364	1,400
8. Other expenditure					
Administrative staff costs	20,784	39	-	20,823	14,887
Printing and stationery	2,737	-	-	2,737	2,210
Insurance	2,656	-	-	2,656	2,557
Telephone and broadband	1,485	-	-	1,485	1,568
IT	1,229	-	-	1,229	1,109
Professional fees	1,140	-	-	1,140	1,710
Bank charges	661	-	-	661	273
	30,692	39	-	30,731	24,314

9. Tangible assets

		Freehold land and buildings £	Church equipment £	Office equipment £	Total £
Cost	At 1 January 2022	934,370	65,288	5,843	1,005,501
	Additions	-	9,232	-	9,232
	At 31 December 2022	934,370	74,520	5,843	1,014,733
Depreciation	At 1 January 2022	-	63,937	5,843	69,780
	Charge for year	-	1,471	-	1,471
	At 31 December 2022	-	65,408	5,843	71,251
Net Book value	At 31 December 2022	934,370	9,112	-	943,482
	At 31 December 2021	934,370	1,351	-	935,721

Freehold land and buildings comprise 5 Canterbury Drive, Dibden and St. Andrew's Centre and are shown at cost.

The value of the churches and their contents is not reflected in these financial statements.
The contents are listed in the church terrier, which is available on request.

9. Tangible assets (continued)

The insured values of the churches as at 31 December were:	2022 £	2021 £
St. Andrew's Church and Centre including contents	5,910,000	5,600,000
All Saints' Church including contents	5,910,000	5,600,000

	2022 £	2021 £
10. Investments		
Investment property (2 Corsair Drive)	400,000	330,000
11. Debtors		
Income tax recoverable	2,938	5,930
Church Hall hirers	6,297	2,012
Prepayments and other debtors	192	7,074
	9,427	15,016
12. Creditors: amounts falling due within one year		
Trade creditors	10,589	503
Other taxes and social security costs	597	1,205
Accruals and deferred income	39,929	37,088
	51,115	38,797

13. Analysis of Net Assets by Fund	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
Fixed Assets	1,339,410	4,073	-	1,343,482
Current Assets	381,716	27,945	62,500	472,161
Creditors	(51,115)	-	-	(51,115)
	1,670,010	32,018	62,500	1,764,528

The Endowment Fund is money received, the capital of which is invested and the interest used for the benefit of All Saints' Churchyard.

14. Summary of restricted fund movements

	Balance at 1 Jan 2022 £	Incoming Resources £	Resources Expended £	Balance at 31 Dec 2022 £
Children and Youth Work	8,446	2,254	(6,329)	4,371
Watertight project and All Saints' Tower	13,668	3,000	(12,635)	4,033
Rwanda Fund	3,371	1,016	-	4,387
Rector's Discretionary Fund	5,521	3,094	(364)	8,250
Church refresh project	17,789	200	(17,989)	-
Gift Day - Chapel & Prayer Garden projects	-	10,547	(5,033)	5,514
Gift Day - Sound system upgrades	-	6,018	(6,018)	-
Gift Day - Sound system equipment	-	4,529	(457)	4,073
Hope Gardens	-	20	-	20
Government grants	-	606	(606)	-
All Saints and Churchyard	-	3,094	(3,094)	-
Collections on behalf of charities	(139)	3,047	(2,819)	89
Ukraine refugee group support	-	350	(350)	-
Platinum Jubilee celebration	-	700	(700)	-
Warm Space	-	1,125	(106)	1,019
Assistant Minister training (Rwanda 2023 visit)	-	263	-	263
	48,656	39,863	(56,500)	32,018

15. Staff costs

	2022	2021
	£	£
Wages and salaries	135,202	76,631
National Insurance	1,575	3,094
Pension	8,067	7,586
	144,844	87,312

During the year the PCC employed an Associate Minister (Pastoral Care), an Associate Minister (Outreach & Community), a Children & Youth Co-ordinator, Senior Administrator, Assistant Administrator, cleaner and caretaker. A supervisor, a chef and an additional nine employees were allocated to St. Andrew's Coffee House Ltd. The average number of people employed during the year was fifteen (2021: ten). No employee was paid emoluments in excess of £60,000 during the year. The PCC makes pension contributions into the government pension scheme, NEST, for all eligible employees at the option of the employee and provides accommodation for the Associate Minister (Outreach & Community).

No related party to the PCC has been paid or is payable remuneration or other benefits from the funds of the PCC.

16. Independent Examiner

EWC Accountants received a fee of £1,140 (including VAT) in the year, related to its independent examination of the financial statements for the year ended 31 December 2022, and £1,140 (including VAT) has been accrued for the independent review of the financial statements by EWC Accountants, for the year ended 31 December 2022.

INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE OF PARISH OF DIBDEN FOR THE YEAR ENDED 31 DECEMBER 2022

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

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 give by the Charity Commission under section 145(5)(b) of the Act.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 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 I do not express an audit opinion on the view given by the accounts.

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 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 othe than any requirement that the accounts give a 'true and fair' view which is not a matter of considered as part of an independent examinations

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



Lee Edwards FCCA
Chartered Certified Accountant
11 Portland Street
Southampton
SO14 7EB

10 April 2023

INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE OF PARISH OF DIBDEN
FOR THE YEAR ENDED 31 DECEMBER 2022

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Lee Edwards FCCA
Chartered Certified Accountant
11 Portland Street
Southampton
SO14 7EB

10 April 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF DIBDEN

England & Wales - Charity number 1131535

Accounts

THE PARISH OF DIBDEN

St. Andrew's and All Saints' Churches.

Annual Report of the Parochial Church Council for the Year Ended 31st December 2021

Administrative Information

St. Andrew's and All Saints' Churches are situated in the Parish of Dibden. They are part of the Diocese of Winchester within the Church of England. The correspondence address is St Andrew's Centre, Beaulieu Road, Dibden Purlieu, Southampton, SO45 4PT.

The bankers are National Westminster Bank Plc. 1 Romsey Road, Shirley, Southampton SO16 4GT and CAF Bank, Kings Hill, West Malling, Kent, ME19 4JQ.

The Independent Examiners are Edwards Lyons & Co, Chartered Certified Accountants, 11, Portland Street, Southampton, SO14 7EB.

During the year, the following have served as members of Dibden PCC

Rector: Rev'd Peter Toller

Wardens: Sue de Jong
John Armitage

Deputy Warden Tony Simmons

Deanery Synod Representatives: Tony Simmons
Pippa Brown
Jacqui Besley

Elected Members: At the 2014 AGM, it was agreed that PCC membership from 2015 would have a maximum tenure of 2 consecutive terms of 3 years followed by at least one year off. After a vote at the 2019 APCM it was agreed that the future number of PCC members would be increased to 12 to enable more people to share in leadership roles in the life and ministry if the church. The existing and new PCC members were elected to the following terms for 2020/2021.

1 year term	2 year term	3 year term
Mike Hutchinson	Mike Needham	Mike Gibson
John Clifton	Nicola Davies	Gerry Murphy
Phil Long	Jo Snocken	
Dave Snocken		

Three members left PCC in April 2021, Annette jones, Eleanor Burtenshaw and Julie Tatchell.

Structure, governance and management

Revd. Peter Toller continues as Rector of Dibden.
As he has chosen to live outside of the parish, the Rectory adjacent to St. Andrew's church is let to tenants by the diocese.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered charity with the Charity Commission (Registered No. 1131535). The full title of the charity is The Parochial Church Council of the Ecclesiastical Parish of Dibden. All the 16 named members of the PCC or Deanery Synod are Trustees of the charity.

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.

The PCC operates through a number of committees, which meet as required between full PCC meetings, namely:-

(a) Standing Committee
(b) Finance Committee
(c) Fabric, and Maintenance Committee
(d) Churchyard Committee
(e) Employment Committee
(f) Children and Youth Work Support Group
(g) Centre Action Group
(h) I.T. Support Group
(i) Mechanix Project Group
(j) Coffee House Management Team (the CH is a separate trading company)
(k) Mission Partners Group
(l) pMAP Group

The full PCC met six times during the year. Sub committees, including the Standing Committee, met between full PCC meetings and reported back to the PCC.

Reports are circulated prior to PCC meetings under three headings: Information, Points for discussion, Decisions required. Healthy and Safety and Safeguarding are on each agenda to help us be watchful of any issues.

The major risks to which the PCC is exposed, as identified by the PCC members, have been reviewed and systems or procedures have been established to manage those risks.

Objectives and activities

Dibden PCC has the responsibility of co-operating with the Rector Rev'd Peter Toller in promoting within the ecclesiastical parish the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

The PCC has maintenance responsibilities for the fabric and furnishings of the two church buildings - All Saints' Church, Main Road, Dibden and St. Andrew's Church, Dibden Purlieu - as well as the St. Andrew's Centre, the Associate Minister's house, 5 Canterbury Drive, Dibden, and 2 Corsair Drive Dibden. The latter is let to tenants.

The three main objectives from our Parish Mission Action Plan are:

1. To refocus our discipleship
2. To refresh our place of worship
3. To reimagine our styles of worship.

Achievements and performance

Church Attendance

At the end of 2021 the Electoral Roll stood at 234.

We conducted 9 weddings
28 funerals including those at the crematorium
10 Christenings

The year began with a new lockdown. A Sunday morning service continued online with a weekly 'Homegroup Central' gathering on Zoom. The latter saw us engage with the Prayer Course.
The Coffee House Staff and volunteers resumed a free meals service which continued to the end of April and blessed many in the community. Generous giving and a grant from Dibden Allotments Charity funded this.
A variety of courses were offered online in the Spring: Transforming Work, The Marriage Course, Alpha.
Prayer Ministry was made by phone.
A Waterside Day of Prayer on Zoom in the week of Prayer for Christian Unity brought Christians from local churches together.
An 'Hour at the cross' service was recorded at All Saints for Good Friday and Easter saw a colourful and eye-catching hearts display on the car park fence at St Andrew's. The banner read: 'God has a heart for you!'
Many contributed to this and as the hearts were taken down they were distributed with free meals to local Care Homes and made available to individuals.
The Easter Gift Day gave us an opportunity to bless others with gifts to: Waterside Foodbank, Southampton City Mission Basics Bank, Tearfund Vaccines Fund and Deanery Mission Group (Rwanda) Pastor Training and Covid Recovery.
As St Andrew's Church and Centre began to open up in May, sadly we experienced a spate of anti-social behaviour on the premises. Local ACSO's were very helpful and supportive but the decision was made to install CCTV. This has solved the problem. Staff working in the Centre can also make use of a Panic Alarm if they wish – especially if working alone / out of hours. We take the safety and wellbeing of hirers, visitors and staff very seriously.
Since May 2021 we have continued with two Sunday services: 9am at St Andrew's (1st Sunday at All Saints') and 10.30am at St Andrew's (Live streamed)
We have retained a block of 'socially distanced' seating for those who may prefer this.
In June we held a 'Safeguarding Sunday' reminding us all to look after the wellbeing of one another.
Both church buildings had their Quinquennial Inspection in 2021.
September saw an Autumn Sermon Series in which we engaged with the Church of England's Living in Love and Faith Series on Identity, Sexuality, Relationships and Marriage. Follow up discussions during the week were held as Hybrid meetings.
There were baptisms at Calshot in September and a Vision Morning looking at Pastoral Care in the church and parish.
Richard Lloyd – Chairman of Hope Gardens in Southern India joined us for our Harvest Services. We subsequently raised over £10 000 towards the purchase of a Second Paddy field for Hope Gardens ministries.
As the year drew to a close, it was a joy to have our variety of Christmas Services and welcome people back to the building. These included a popular Christmas Panto with Duggy Dug Dug and an Outdoor Carols Event attended by many members of the community.

Employees

The PCC take their responsibilities as employers seriously. A Christmas Gift Card was given to all our employees as a token of our thanks.

Pastoral Staff

Serena Carthy finished as our Children & Families Minister in September and started as our Associate Minister (Outreach & Community)
Ian McGill is our Associate Minister (Pastoral & Older People)

Centre Staff

Amanda Davey is our Parish Administrator left in July 2021
Michael Ford is our Senior Administrator (full-time)
Romey Gray is our Assistant Administrator (part-time)
Sabrina Harvey is our Part-time Caretaker (part-time)
Debra Jupe our part-time cleaner left in September 2021
Francis Smith started as our new Cleaner in December 2021

Coffee House

Tina Brierley is our Coffee House Supervisor
Mark Lowndes is our Chef
Lyn McCaffrey works as an assistant
Sue Kirkham worked as an assistant and left in September 2021

Sarah Sellen returned from maternity leave in May 2021 and works part-time as an assistant

PCC made use of the government's furlough scheme for Centre and Coffee House staff at various times during the year and topped up wages to their full amount.

Volunteers

At the beginning of the pandemic in February 2020 we sent about 150 thank you cards to our volunteers. Since then, we have had a number of volunteers for our existing ministries step down. We are now beginning to rebuild our volunteer base as people feel more confident to circulate with others. We currently have the following numbers of volunteers in our various ministries:

PCC: 11
Non-PCC Subgroup members: 28
Coffee House: 18
Flowers: 8
Children & Youth: 24
Sides people: 26 (for 9am and 10.30am services)
Prayer Ministry Team: 8
Readers: 7
Intercessors: 8
Sound & Visuals: 7
Musicians: 22
Refreshments: 20

Total: 187 (with some repeats)

Engaging with the community

The following events have taken place during the year:

- Free Meals delivered Jan-Apr
- 10.30am Service from St Andrew's streamed live
- Coffee house re-opened in May
- Fruit and Veg stall opened at St Andrew's (Wed-Fri)
- Easter Gift Day supporting local Foodbanks
- Mini Mechanix Course in the summer
- Appointment of Associate Minister (Outreach & Community)
- Harvest Support of local foodbanks
- Full Mechanix course Sept-Dec
- Toy Sunday supporting Southampton City Mission
- Shoe Boxes for Samaritan's Purse
- Over 100 'Bags of Hope' delivered (Alpha initiative)
- Nativity Pantomime with Duggie Dug Dug
- Outdoor Carols

Plans for the future

There are 3 major projects in hand:

- Update of sound system at St Andrew's
- Work to develop the Chapel into a House of Prayer for the Waterside
- Undertake major work on the roof and exterior of St Andrew's Church including landscaping

Financial Review

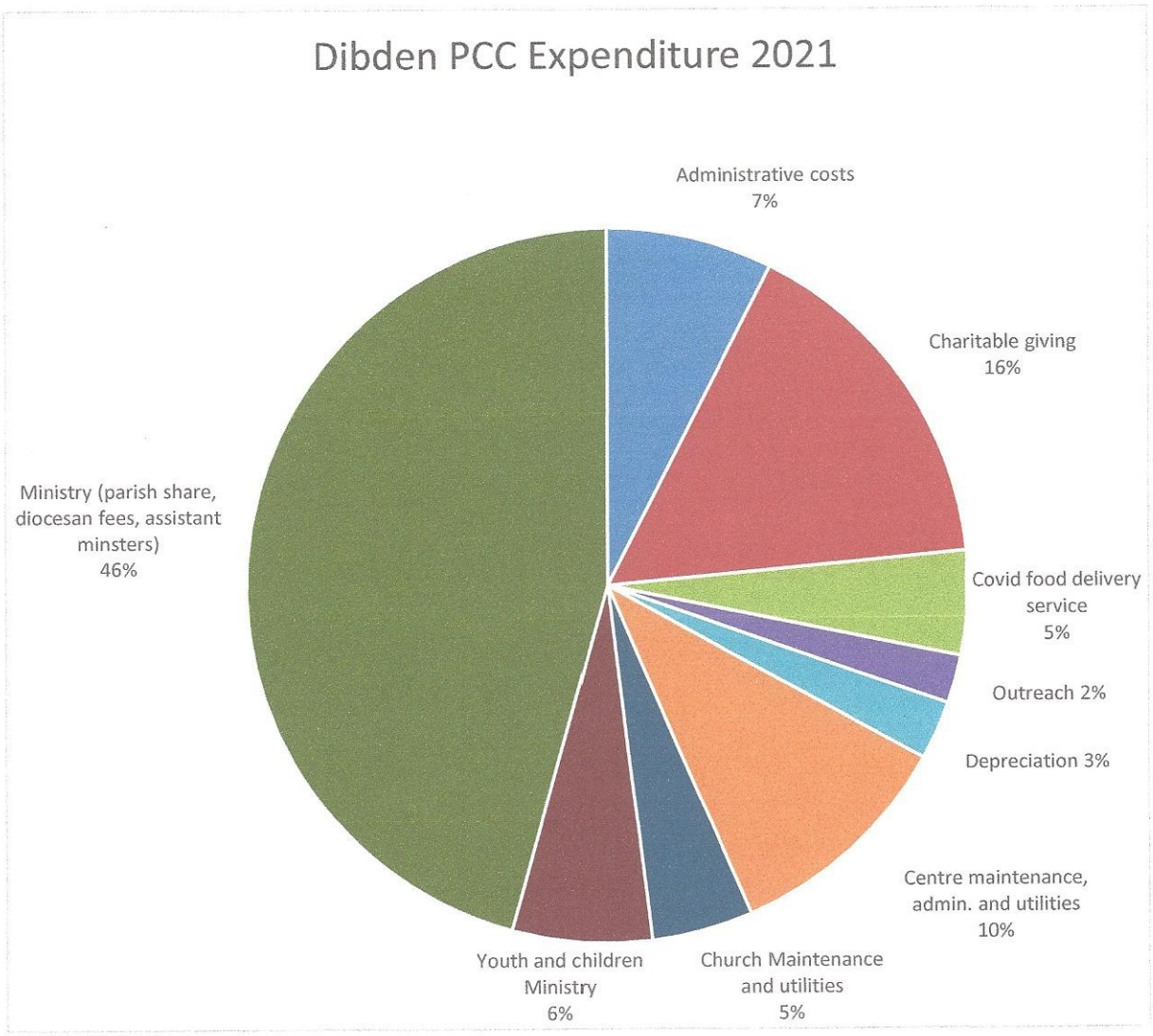
Overall, there was a net deficit in 2021 of £17,949 on unrestricted funds. Total unrestricted receipts for the year were £258,764 (2020: £250,350) of which £158,824 (2020: £152,958) was unrestricted planned voluntary donations and a further £33,632 (2020: £31,069) was from Gift Aid. Restricted

donations and income of £49,502 (2019: £60,170) were also received. Note 2 to the accounts gives details of donated receipts.

The freehold house at 2 Corsair Drive provided a gross income of £13,800 (2020: £12,650), and net income of £11,002 (2020: £10,311). St. Andrew's Centre room lettings increased as the lockdown and social distancing restrictions imposed early in the year were eased and generated a gross income of £29,436 (2020: £21,020)

Planned giving, including the use of Gift Aid, increased by some 5% on 2020 (in 2020 there had been a 4% decrease on the previous year, 2019). Total unrestricted income increased by some 1.4% in 2021 having declined by 7% in 2020. We were grateful to receive an unrestricted legacy of £2,500 during the year.

The church spent the money at its disposal as shown in the pie chart below. For details, please refer to notes 5 and 8 on the accounts.



During the year, the total fund balances decreased from £1,710,626 20 £1,693,590; £1,582,434 of the total balance at 31 December 2021 is unrestricted and £316,713 (2020: £327,700) of this amount relates to unrestricted net current assets; details are shown in note 13 of the accounts.

Endowment and Restricted funds
Endowment and restricted funds are placed on deposit with the Central Board of Finance of the Church of England. The Endowment Fund currently stands at £62,500, being the capital element received to invest, using the income for the benefit of All Saints' Churchyard.

The Easter gift day raised £12,523 including the Gift Aid tax rebate (2020: £15,098). This was distributed equally between the Southampton and the Waterside food banks and Tearfund's Vaccine 'Recover Together' Appeal.

We continued a food delivery ministry during the lockdown periods which distributed lunches during the week to those in need including the elderly and struggling families. We are grateful for donations of a grant of £3,000 from Dibden Allotments and £6,050 from individual donors in support of this ministry.

Our Harvest appeal raised donations for Hope Gardens in India. £9,697 was sent towards the purchase of a paddy field to enlarge the small holding that provides revenue, employment and food to the community supported by the project.

£3,808 was raised and sent to our link parish in Rwanda in support of the Bright School. We raised a further £2,500 for the Lyndhurst Deanery Lent 2021 appeal sent out to Rwanda to continue the distribution of food parcels during the period of lockdown.

Further details of our charitable giving in 2021 are given in notes 6 and 7 to the accounts. In addition, expenditure on youth, children and schools work included charitable subscriptions to Compassion UK (£336), Urban Saints (£252) and XLP (£120).

Between January and July 2021 several of our Centre and Coffee House employees were on flexi-furlough when restricted activities in the Centre and Coffee House were allowed by the government and for food preparation for our food delivery ministry. Coronavirus Job Retention Scheme grants of £8,429 were applied for and received to help cover the cost of employees, £6,400 was in respect of Coffee House staff.

£8,446 remains in restricted funds allocated to future expenditure on children and youth work. A balance of £13,668 remains in the Church buildings fund for the continuing Watertight project and a balance of £17,789 for the Church refresh project.

Investments
The investment property, 2 Corsair Drive, has not been revalued since 31 December 2019 and remains valued at £330,000. The freehold property, 5 Canterbury Drive, is included in the accounts at cost as it currently houses the Assistant Minister for Outreach.

Grants and deferred income
As well as the government grant of £8,429 under the Coronavirus Job Retention Scheme, we received a refund of £534 under a Department for Culture Media and Sport (DCMS) listed places of worship grant scheme for the VAT paid on bills in 20201 for the completion of the All Saints' lychgate restoration.

Net expense of £318 was paid out of deferred income in 2021 for the Mechanix project. Funds of £9,710 are to be carried forward to the 2022 project.

Reserves Policy
It is PCC policy to try and maintain a balance on unrestricted funds which equates to at least six months unrestricted budgeted payments. This is equivalent to £173,150 for 2022. It is held to smooth out fluctuations in cash flow, to provide a buffer against unexpected loss of income and meet unexpected major expenditure so that we can meet our responsibilities for others, including employees. The balance at 31 December 2021 was £316,713 which more than adequately meets this target.

Approved by the Parochial Church Council on 18 July 2022 and signed on its behalf by Revd. Peter Toller (PCC Chairman).

Revd. Peter Toller

18/7/22
Dated

THE PARISH OF DIBDEN

St Andrew's and All Saints' Churches

Charity Registration No. 1131535

Annual Accounts of the Parochial Church Council of the Ecclesiastical Parish of Dibden for the year ended 31st December 2021

DIBDEN PAROCHIAL CHURCH COUNCIL

Statement of Financial Activities
for the year ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:						
Donations and legacies	2	201,025	49,502	-	250,527	258,440
Charitable activities	3	46,682	-	-	46,682	40,955
Investments	4	11,057	-	26	11,083	11,508
Total		258,764	49,502	26	308,292	310,903
Expenditure on:						
Charitable Activities	5	252,399	48,589	26	301,014	339,158
Other	8	24,314	-	-	24,314	25,858
Total		276,713	48,589	26	325,328	365,016
Net income before gains on investments		(17,949)	913	-	(17,036)	(54,113)
Net gains on investments		-	-	-	-	-
Net income		(17,949)	913	-	(17,036)	(54,113)
Transfer between funds		-	-	-	-	-
Net movement in funds		(17,949)	913	-	(17,036)	(54,113)
Total funds brought forward		1,600,383	47,743	62,500	-	1,764,739
Total funds carried forward		1,582,434	48,656	62,500	1,693,590	1,710,626

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 15 form part of these accounts.

DIBDEN PAROCHIAL CHURCH COUNCIL

Balance Sheet as at 31 December 2021

	Note	2021 £	£	2020 £	£
Fixed Assets					
Tangible assets	9	935,722		942,683	
Investments	10	330,000		330,000	
			1,265,722		1,272,683
Current Assets					
Debtors	11	15,016		20,112	
Short term deposits		188,783		195,288	
Cash at bank and in hand		262,866		259,019	
		466,666		474,419	
Creditors: amounts falling due within one year	12	38,797		36,476	
Net Current Assets			427,870		437,943
Total Assets less current liabilities			1,693,590		1,710,626
Endowment funds			62,500		62,500
Restricted income funds			48,656		47,743
Unrestricted funds			1,582,434		1,600,383
	13		1,693,590		1,710,626

Approved by the Parochial Church Council on 21 March 2022 and signed on its behalf by:

The Revd Peter Toller (PCC Chairman)

Peter Toller, Rector

The Revd. Peter Toller

The notes on pages 11 to 15 form part of these accounts.

Notes to the financial statements for the year ended 31 December 2021

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 the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the Regulations "true and fair provision"; 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)).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at fair value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible by 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

Unrestricted Funds are general funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use and Funds designated for a particular purpose by the PCC.

Restricted Funds represent donations, grants and other income received for a specific objective or invited by the PCC for a specific objective. The Funds may only be expended on the specific objective for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Endowment Funds are funds, the capital of which must be maintained as determined by the terms of the Fund; only income arising from investment of the endowment maybe used either as restricted or unrestricted funds depending on the purpose for which the endowment was established.

Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants, including government grants, and legacies to the PCC are accounted for when the PCC is notified of its legal entitlement and the amount due. Grants subject to pre-conditions for entitlement which have not been met at the year end are included in deferred income to be carried forward to the following year.

All income is accounted for gross except rental income which is accounted for net of fees and maintenance expenses and recognised in the period to which it relates. Interest is accounted for when receivable.

Expenditure

Expenditure is included on the accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants and donations are accounted for when payable. Where the PCC has agreed in principle during the year to make grants up to a specified total, subject only to the ascertainment of the year's result, and such grants are subsequently confirmed and paid, they are provided for in these accounts as an operational (though not a legal) liability and are shown in creditors in the Balance Sheet. The Diocesan Common Mission Fund is accounted for when payable.

Fixed Assets

Consecrated and beneficed property
In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 109(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.
Moveable church furnishings
No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC which require a faculty for disposal since the PCC considers this to be an inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether for maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.
Tangible fixed assets for use by 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 gift-in-kind, at a reasonable estimate of their open market value on receipt. Depreciation is calculated to write off the capitalised cost of fixed assets less their anticipated residual fair value over their estimated useful lives as follows: Equipment - 3 years

No depreciation is provided on freehold land and buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

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

Investments are property which is included at fair value taking into account local Estate Agent valuations. Changes in fair value are recognised in the SOFA.

2. Donations and legacies	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
Planned Giving:					
Gift Aid donations	122,071	-	-	122,071	116,632
Gift Aid	33,632	-	-	33,632	31,069
Other planned giving	36,753	-	-	36,753	36,326
Collections	1,582	353	-	1,935	3,367
Donations/Appeals	3,568	40,720	-	44,288	48,989
Legacies	2,500	-	-	2,500	2,702
Government grants	-	8,429	-	8,429	16,920
Sundry income	920	-	-	920	2,435
	201,025	49,502	-	250,527	258,440
3. Charitable activities					
Fees	16,191	-	-	16,191	18,736
St Andrew's Centre lettings	29,436	-	-	29,436	21,020
Publications sales and advertising	438	-	-	438	1,199
Outreach	616	-	-	616	-
	46,682	-	-	46,682	40,955
4. Income from Investments					
Interest	55	-	26	81	1,197
Rent	11,002	-	-	11,002	10,311
	11,057	-	26	11,083	11,508
5. Expenditure on Charitable Activities					
Ministry: Diocesan Common Mission Fund	116,407	-	-	116,407	123,909
Associate Ministers (Note 14)	19,082	-	-	19,082	11,955
Winchester Diocesan BF Fees	6,636	-	-	6,636	7,050
Youth, children and schools work	1,241	414	-	1,655	3,523
Youth and children' work salaries	18,581	-	-	18,581	23,247
Church utilities	4,600	-	-	4,600	6,542
Maintenance of buildings	5,352	-	-	5,352	1,427
Maintenance of churchyard	2,569	2,250	26	4,846	41,441
St Andrew's Centre maintenance	7,600	-	-	7,600	9,912
St Andrew's Centre salaries	16,335	2,029	-	18,364	19,891
St Andrew's Centre utilities	6,471	-	-	6,471	6,758
St Andrew's Centre other costs	1,761	-	-	1,761	2,245
Organ and organist	900	-	-	900	690
Educational media and training	60	-	-	60	725
Depreciation on Church Equipment	8,582	-	-	8,582	8,312
Outreach (Food Delivery Ministry)	-	4,098	-	4,098	12,420
Outreach	2,407	-	-	2,407	210
Coffee House payroll	4,503	11,352	-	15,855	17,241
Charitable giving - institutions (**Note 6**)	22,706	28,045	-	50,751	37,683
Charitable giving - individuals (**Note 7**)	1,000	400	-	1,400	1,162
Sundries	5,605	-	-	5,605	2,816
	252,399	48,589	26	301,014	339,158

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
6. Charitable giving - institutions					
Bishop's lent appeal (2020)	-	-	-	-	844
C of E Evangelical Council (CEEC)	1,143	-	-	1,143	844
CPAS	6,858	-	-	6,858	5,065
Hope Gardens	2,286	9,487	-	11,773	3,364
Kigali Diocese/Maranyundo Parish, Rwand	2,596	3,188	-	5,784	8,628
Lyndhurst Deanery Rwanda fund (Lent)	-	2,500	-	2,500	3,874
Operation Mobilisation	4,572	-	-	4,572	3,376
Praizin Hands (Christian Puppet Ministry)	988	-	-	988	-
Royal British Legion	-	161	-	161	-
Samaritan's Purse/Christmas Child	-	147	-	147	-
Southampton City Mission Basics Bank	-	4,174	-	4,174	5,000
Tearfund Vaccine 'Recover Together'	-	4,174	-	4,174	-
Teenage Cancer Trust	-	40	-	40	-
Waterside Food bank	4,262	4,174	-	8,436	6,688
	22,706	28,045	-	50,751	37,683
7 Charitable giving - individuals					
Tom Besley	1,000	-	-	1,000	-
Alex Tatchell	-	-	-	-	1,000
Discretionary fund payments	-	400	-	400	162
	1,000	400	-	1,400	1,162
8. Other expenditure					
Administrative staff costs	14,887	-	-	14,887	15,647
Insurance	2,557	-	-	2,557	2,559
Professional fees	1,710	-	-	1,710	1,110
Telephone	1,568	-	-	1,568	1,937
Printing and stationery	2,210	-	-	2,210	3,862
Other	1,382	-	-	1,382	743
	24,314	-	-	24,314	25,858

9 Tangible assets		Freehold land and buildings £	Church equipment £	Office equipment £	Total £
Cost	At 1 January 2021	934,370	63,668	5,843	1,003,882
	Additions	-	1,620	-	1,620
	At 31 December 2021	934,370	65,288	5,843	1,005,502
Depreciation	At 1 January 2021	-	55,355	5,843	61,198
	Charge for year	-	8,582	-	8,582
	At 31 December 2021	-	63,937	5,843	69,780
Net Book value	At 31 December 2021	934,370	1,351	-	935,722
	At 31 December 2020	934,370	8,313	-	942,683

Freehold land and buildings comprise 5 Canterbury Drive, Dibden and St. Andrew's Centre and are shown at cost.

The value of the churches and their contents is not reflected in these financial statements.
The contents are listed in the church terrier, which is available on request.

9. Tangible assets (continued)

The insured values of the churches as at 31 December were:	2021 £	2020 £
St. Andrew's Church and Centre including contents	5,600,000	5,600,000
All Saints' Church including contents	5,600,000	5,408,000

10. Investments

	2021 £	2020 £
Investment property	330,000	330,000

11. Debtors

Income Tax Recoverable	5,930	2,415
Church Hall Lettings	2,012	720
Prepayments and other debtors	7,074	16,977
	15,016	20,112

12. Creditors: amounts falling due within one year

Trade creditors	503	2,557
Other taxes and social security costs	1,205	1,422
Accruals and deferred income	37,088	32,497
	38,797	36,476

13. Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
Fixed Assets	1,265,722	-	-	1,265,722
Current Assets	355,510	48,656	62,500	466,666
Creditors	(38,797)	-	-	(38,797)
	1,582,434	48,656	62,500	1,693,590

The Endowment Fund is money received, the capital of which is invested and the interest used for the benefit of All Saints' Churchyard. Income of £26 had accumulated in the Endowment Fund in previous years and was transferred to Restricted Funds in 2021 for use for All Saints' Churchyard.

Summary of restricted fund movements

	Balance at 1 Jan 2021 £	Incoming Resources £	Resources Expended £	Balance at 31 Dec 2021 £
Children and Youth Work	8,446	414	(414)	8,446
Church buildings		0	0	
- Watertight project and All Saints' Tower	13,668	-	-	13,668
Rwanda Fund	3,180	5,879	(5,688)	3,371
Rector's Discretionary Fund	4,655	1,265	(400)	5,520
Church refresh project (2019 gift day)	17,789	-	-	17,789
Charitable giving gift day	-	12,523	(12,523)	-
Food delivery ministry	-	9,051	(9,051)	-
Hope Gardens	149	9,338	(9,487)	-
Furlough pay	-	8,429	(8,429)	-
All Saints and Churchyard	-	1,716	(1,716)	-
All Saints Lychgate	-	534	(534)	-
Collections on behalf of charities	(144)	353	(348)	(139)
	47,743	49,502	(48,591)	48,656

14. Staff costs

	2021	2020
	£	£
Wages and salaries	76,631	88,456
National Insurance	3,094	1,643
Pension	7,586	6,169
	87,312	96,269

The average number of people employed during the year was 10 (2020:10). No employee was paid emoluments in excess of £60,000 during the year. The PCC makes pension contributions into the government pension scheme NEST, for all eligible employees, at the option of the employee and provides accommodation for its Children and Families Worker.

No related party to the PCC has been paid or is payable remuneration or other benefits from the funds of the PCC.

15. Independent Examiner

EWC Accountants received a fee of £1,110 (including VAT) in the year, related to its independent examination of the financial statements for the year ended 31 December 2020 and £1,710 (including VAT) has been accrued for the independent review of the financial statements and the preparation of the Accounts, for the year ended 31 December 21 by EWC Accountants

INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE OF PARISH OF DIBDEN FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the accounts of the charity for the year ended 31 December 2021, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

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 give by the Charity Commission under section 145(5)(b) of the Act.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 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 I do not express an audit opinion on the view given by the accounts.

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 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 othe than any requirement that the accounts give a 'true and fair' view which is not a matter of considered as part of an independent examinations

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



Lee Edwards FCCA
Chartered Certified Accountant
11 Portland Street
Southampton
SO14 7EB

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF DIBDEN

England & Wales - Charity number 1131535

Accounts

THE PARISH OF DIBDEN

St. Andrew's and All Saints' Churches.

Charity Registration No. 1131535

Annual Report of the Parochial Church Council of the Ecclesiastical Parish of Dibden for the Year Ended 31st December 2020

Administrative Information

St. Andrew's and All Saints' Churches are situated in the Parish of Dibden. They are part of the Diocese of Winchester within the Church of England. The correspondence address is St Andrew's Centre, Beaulieu Road, Dibden Purlieu, Southampton, SO45 4PT.

The bankers are National Westminster Bank Plc. Shirley Branch, 1 Romsey Road, Shirley, Southampton SO16 4GT and CAF Bank, Kings Hill, West Malling, Kent, ME19 4JQ.
The Independent Examiners are EWC Accountants, Chartered Certified Accountants, 11, Portland Street, Southampton, SO14 7EB.

During the year, the following have served as members (Trustees) of Dibden P.C.C.

Rector:	Rev'd Peter Toller
Wardens:	Sue de Jong Dr. Charlie Besley (until October 2020) John Armitage (from October 2020)
Deputy Warden	Tony Simmons
Deanery Synod Representatives:	John Armitage (until October 2020) Graham Jones (until October 2020) Tony Simmons Pippa Brown Jacqui Besley (from October 2020)

Elected Members: As agreed at the 2007 AGM, P.C.C. membership from 2008 has been limited to 9 having a maximum 3 year tenure. At the 2014 AGM, it was agreed that P.C.C membership from 2015 will have a maximum tenure of 2 consecutive terms of 3 years followed by at least one year off. After a vote at the 2019 APCM it was agreed that the future number of PCC members would be increased to 12 to enable more people to share in leadership roles in the life and ministry of the church. The existing and new P.C.C. members were elected to the following terms for 2020/2021.

1 year term	2 year term	3 year term
Annette Jones	Mike Hutchinson	Mike Needham
Eleanor Burtenshaw	John Clifton	Nicola Davis
Julie Tatchell	Phil Long	Jo Snocken
	Dave Snocken	

Four members, left PCC in October 2020, Alison Alcock, Mike Gostt, Graham Jones and Dr.Charlie Besley.

Structure, governance and management

Revd. Peter Toller continues as Rector of Dibden.
As he has chosen to live outside of the parish, the Rectory adjacent to St. Andrew's church is let to tenants by the diocese.

The Parochial Church Council (P.C.C.) is a corporate body established by the Church of England. The P.C.C. operates under the Parochial Church Council Powers Measure. The P.C.C. is a registered charity with the Charity Commission (Registered No. 1131535). The full title of the charity is The Parochial Church Council of the Ecclesiastical Parish of Dibden. All the 16 named members of the P.C.C. or Deanery Synod are Trustees of the charity.

The method of appointment of P.C.C. 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 P.C.C..

The P.C.C. operates through a number of committees, which meet as required between full P.C.C. meetings, namely:-

(a) Standing Committee
(b) Finance Committee
(c) Fabric, and Maintenance Committee
(d) Churchyard Committee
(e) Employment Committee
(f) Children and Youth Work Support Group
(g) Centre Action Group
(h) I.T. Support Group
(i) Mechanix Project Group
(j) Coffee House Management Team (the CH is a separate trading company)
(k) Mission Partners Group
(l) pMAP Group

The full PCC met six times during the year. This was on Zoom from May 2020. Sub committees, including the Standing Committee, met between full PCC meetings and reported back to the PCC. Reports are circulated prior to PCC meetings under three headings: Information, Points for discussion, Decisions required. Healthy and Safety and Safeguarding are on each agenda to help us be watchful of any issues.

The major risks to which the P.C.C. is exposed, as identified by the P.C.C. members, have been reviewed and systems or procedures have been established to manage those risks.

Objectives and activities

Dibden P.C.C. has the responsibility of co-operating with the Rector Rev'd Peter Toller in promoting within the ecclesiastical parish the whole mission of the Church – pastoral, evangelistic, social and ecumenical.
The P.C.C. has maintenance responsibilities for the fabric and furnishings of the two church buildings - All Saints' Church, Main Road, Dibden and St. Andrew's Church, Dibden Purlieu - as well as the St. Andrew's Centre, the Children and Family Minister's house, 5 Canterbury Drive, Dibden, and 2, Corsair Drive Dibden. The latter is let to tenants.

The three main objectives from our Parish Mission Action Plan are:

1. To refocus our discipleship
2. To refresh our place of worship
3. To reimagine our styles of worship.

Achievements and performance

Church Attendance: At the end of 2020 the Electoral Roll stood at 232.

We conducted 4 weddings
20 funerals plus 17 at the crematorium
1 baptism

The year began as usual with our main Sunday service continuing at 10.30 at St, Andrew's, with a crèche, children's groups and coffee served afterwards. Smaller congregations met at 9.00am and 6.00pm. We began a sermon series on Colossians with a Bible verse for the year: Colossians 2:6.: "So then, just as you received Christ Jesus as Lord, continue to live in Him, rooted and built up in Him, strengthened in the faith as you were taught, and overflowing with thankfulness".

New for 2020 was a Breakfast Alpha course held at St. Andrew's Centre, and in January, those on the previous year's Mechanix course celebrated their achievements.

February saw Ian McGill take up his post as our Associate Minister, and a 'Welcome Lunch' was enjoyed just before the first lockdown.

We were also able to share a 'Curry Evening' with Kenny and Madhu Frost, Mission Partners working for OM in Halesowen, who updated us on their ministry. Again, this was just before restrictions were put in place.

In March, as Church, Centre and Coffee House closed, worship went online with a streamed Sunday Service available on Zoom, YouTube and Facebook live. Parish Prayers and Homegroups now also meet online, and there is a 'prayer by text' group meeting weekly.

It has been a long standing tradition in the Parish to hold an Easter Gift Day. In 2020, in view of local needs, it was decided to support the work of The Waterside Foodbank (run by the Trussell Trust), and the Basics Bank in Southampton (run by Southampton City Mission). A target to give £5000 to each was raised with additional funds supporting a Free Meals Service run by our Coffee House Team and volunteers.

As the year progressed it became clear that it would not be possible to hold APCM in April. We are grateful to those who continued to serve on PCC for an extra six months until the end of October 2020.

Between Ascension and Pentecost, we joined in the Thy Kingdom Come Prayer Event by coming together at midday on Zoom to pray the Lord's Prayer.

A project that had required much consultation, planning and preparation came to fruition in 2020 in spite of the pandemic. Major restoration work was undertaken at the Lych Gate (a war memorial at All Saints church). This enabled a moving online act of Remembrance as part of our service at St. Andrew's.

The church family in the Parish of Dibden continues their incredible generosity and supported a foodbank in our link parish of Maranyndo in Rwanda, an appeal for food at Hope Gardens in South India and the Rwandan Deanery Appeal.

As is our custom, every three years, November 2020 was the time when everyone was invited to prayerfully review their giving to the church, This was done in a spirit of sensitivity, as we were aware that for some the pandemic has put a strain on finances.

November was also a time of celebration for St. Andrew's as the church building reached its 50th birthday. An online service included contributions from Rev. Canon John Alderman, Rev. John Currin (former Rectors), and Liz and Jenny Miles, daughters of the first rector, Rev Canon Reg Miles took part in the service at the church. A slide show showed the building under construction, and the service included some music from the Service of Consecration.

Engaging with children and young people has been a real challenge for our Children and Families Minister over the past year. But, the inclusion of a Big Bible Story video in our services has involved young and old, and brought the Bible stories alive.
An online Holiday Club was made available, and a virtual light party with Doug Horley was broadcast. Children's groups are available online on Sunday mornings, with the Youth Group meeting on Zoom on Sunday evening.

We have been so blessed during 2020 by the skills and creativity of a talented Technical Team, and singers and musicians recording songs and music for our online services.

Employees

The PCC take their responsibilities as employers seriously. A Christmas Gift Card was given to all our employees as a token of our thanks.

Serena Carthy is our Children and Families Minister.
Amanda Davey is our Parish Administrator
Sabrina Harvey is our part-time Caretaker
Debra Jupe is our part-time cleaner.

The Coffee House was incorporated as a separate trading company, 'St. Andrew's Coffee House', on 5 January 2017 and is managed by a sub-committee of the PCC. In the Coffee House our supervisor is **Tina Brierley**. **Mark Lowndes**, continues as our chef. **Lyn McCaffrey** and **Sue Kirkham** assist part time. **Sarah Sellen** is on maternity leave and **Sandra Deluchi** retired at the end of 2020

PCC made use of the government's furlough scheme for Centre and Coffee House staff at various times during the year, and topped up wages to their full amount.

PCC advertised for an Associate Minister (Pastoral, three days a week) at the end of 2019, and after interview, appointed **Ian McGill**, a Lay Minister in the parish. Ian began work in February 2020.

Engaging with the community

The following events have taken place during the year:

- Breakfast Alpha in January
- Guest Services online
- Streaming Sunday services from March 2020
- A sermon series in May entitled 'Surviving and Thriving During Lockdown'
- Coffee House open when restrictions allowed, but providing a delivered Free Meal Service when closed
- Hosting a fruit and veg stall in St. Andrew's car park
- Celebrating 50 years of St. Andrew's Church
- Gift Day and harvest appeals supporting food banks
- Remembrance with a difference, celebrating restoration of the Lych Gate
- 'Toy Sunday', online donations to Southampton City Mission
- Operation Christmas Child, shoe boxes to Samaritan's Purse
- Christingle services with opportunity to collect your own Christingle kit
- Open air carol service in St. Andrew's car park
- Continuing to host Orchard Pre-school in St, Andrew's Centre, and other groups, as restrictions have allowed.

Plans for the future

- Quinquennial Inspections of St. Andrew's and All Saints churches
- Making progress on refreshing the outside and inside of St. Andrew's church (architect's visit planned)
- Connecting with care homes in the parish to see what we can offer in present circumstances
- Being good stewards of our finances in view of reduced income in 2020
- Introducing new songs into our worship and offering prayer ministry by 'phone
- Offering Alpha, Transforming Work and the Marriage Course online
- Repositioning cameras in St. Andrew's to aid our live streaming
- Moving forward in the process to close All Saints churchyard.

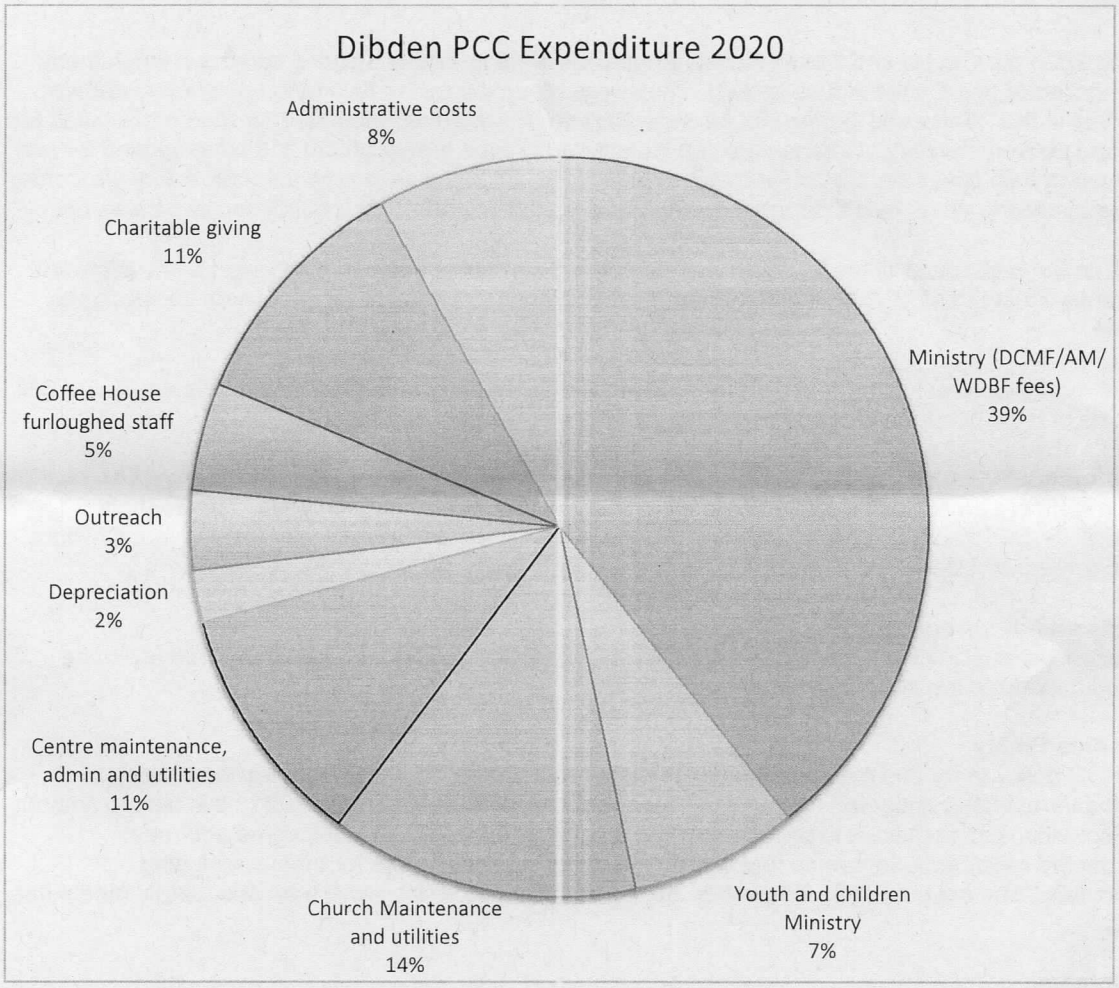
Financial Review

Overall, there was a net deficit of £43,859 on unrestricted funds, however this includes unfunded expenditure on the Lychgate restoration of £23,364. Total unrestricted receipts for the year were £250,350 (2019: £278,396) of which £152,958 (2019: £158,092) was unrestricted planned voluntary

donations and a further £36,326 (2019: £33,339) was from Gift Aid. Restricted donations and income of £60,170 (2019: £39,780) were also received.

The freehold house at 2 Corsair Drive provided a gross income of £12,650 (2019: £6750), and net income of £10,311 (2019: £61). St. Andrew's Centre room lettings income were less than half of 2019 due to the lockdown and social distancing restrictions imposed from March 2020 to the end of the year.
Planned giving, including the use of Gift Aid, decreased a further 4% on 2019 (2019: 5%). Total unrestricted income fell by 7% on 2019 (2019:5%) due to a reduction in regular planned giving, collections and legacies. We were grateful to receive an unrestricted legacy of £2,702 during the year.

The church spends the money at its disposal as shown in the pie chart below. For details please refer to notes 5 and 8 on the accounts.



During the year, the total fund balances decreased from £1,764,739 to £1,710,626; £1,600,383 of the total balance at 31 December 2020 is unrestricted and £327,700 (2019: £363,247) of this amount relates to unrestricted net current assets; details are shown in note 13 on the accounts.

Endowment and Restricted funds
Endowment and restricted funds are placed on deposit with the Central Board of Finance of the Church of England. The Endowment Fund currently stands at £62,500, being the capital element received to invest, using the income for the benefit of All Saints' Churchyard.

The Easter gift day raised £15,098 (2019: £17,789) (including gift aid): £10,000 was distributed equally between the Southampton and Waterside food banks and the remaining amount covered the shortfall in our Food delivery Ministry and helped towards the shortfall of unrestricted donations.

We started a food delivery ministry during the lockdown periods which distributed daily lunch during the week to those in need including the elderly and struggling families. We are grateful for donations of grants of £4,250 from Dibden Allotments, £500 from NFDC, £50 from the Dimsdale Trust and £4,774 from individual donors.

Our Christmas services raised £265 (2019: £830) to be sent to the Bright school, Rwanda for assisting with bursaries for pupils experiencing hardship to enable them to continue with their education. £1,937 was raised and sent to our link Parish in Rwanda to enable them to set up a foodbank and distribute food parcels to the community who were starving in lockdown. A further £2,650 was raised and sent out to Rwanda via the Lyndhurst Deanery to continue the distribution of food parcels during the period of lockdown, in addition to the Lyndhurst Deanery lent appeal for Rwanda which raised £1,224.

A further £1,676 was raised and sent in aid of Hope Gardens in India for their Covid-19 Food bank appeal.

During 2020 our Centre and Coffee House employees were furloughed during lockdown when there was no Centre and Coffee House activity. They were brought back on flexi furlough when restricted activities in the Centre and Coffee House were allowed by the government and for food preparation for our food delivery ministry. Coronavirus Job Retention Scheme grants of £20,312 were applied for and received to help cover the cost of furloughed employees, £3,392 was in respect of St. Andrew's Coffee House Limited to cover flexi furloughed Coffee House staff wages whilst the Coffee House was open.

Work on the restoration of the lychgate was completed during the year. We received a grant from All Churches Trust Ltd of £1,500, a VAT refund of £6,822 and donations of £995 towards the Lychgate appeal.

£8,446 remains in restricted funds allocated to local children and youth work and a balance of £13,668 remains in the Church buildings fund for the continuing watertight project.

Investments
The investment property, 2 Corsair Drive, is revalued at 31 December each year. The freehold property, 5 Canterbury Drive is included in the accounts at cost as it is currently used by our Children and Families' Minister.

Grants and deferred income
Net expense of £1,473 was paid out in 2020 for the Mechanix project. Funds of £10,028 are to be carried forward to the 2021 project.

Reserves Policy
It is PCC policy to try and maintain a balance on unrestricted funds which equates to at least six months unrestricted budgeted payments. This is equivalent to £150,230 for 2021. It is held to smooth out fluctuations in cash flow, to provide a buffer against unexpected loss of income and meet unexpected major expenditure so that we can meet our responsibilities for others, including employees. The balance at 31 December 2020 was £327,700 which more than adequately meets this target.

Volunteers
All the activities of the Church require the support and assistance of volunteers. So many members work diligently and selflessly on one or more Church ministries and activities within and outside Church in our community. The PCC acknowledge with gratitude the magnificent contribution which all our volunteers make.

Approved by the P.C.C. on 19 April 2021 and signed on their behalf by Rev'd Peter Toller (P.C.C. chairman).

Rev'd Peter Toller

12/5/21
Dated

INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE OF PARISH OF DIBDEN
FOR THE YEAR ENDED 31 DECEMBER 2020

I report on the accounts of the charity for the year ended 31 December 2020, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

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 give by the Charity Commission under section 145(5)(b) of the Act.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 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 I do not express an audit opinion on the view given by the accounts.

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 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 othe than any requirement that the accounts give a 'true and fair' view which is not a matter of considered as part of an independent examinations

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

21/4/21

Michael James Woods FCCA
Chartered Certified Accountant
11 Portland Street
Southampton
SO14 7EB

DIBDEN PAROCHIAL CHURCH COUNCIL

Statement of Financial Activities
for the year ended 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	Total Funds 2019 £
Income and endowments from:						
Donations and legacies	2	198,270	60,170	-	258,440	252,360
Charitable activities	3	40,955	-	-	40,955	64,893
Investments	4	11,125	-	383	11,508	1,155
Total		250,350	60,170	383	310,903	318,408
Expenditure on:						
Charitable Activities	5	268,351	70,424	383	339,158	256,733
Other	8	25,858	-	-	25,858	27,766
Total		294,209	70,424	383	365,016	284,499
Net income before gains on investments		(43,859)	(10,254)	-	(54,113)	33,909
Net gains on investments		-	-	-	-	(30,000)
Net income		(43,859)	(10,254)	-	(54,113)	3,909
Transfer between funds	13	-	6,251	(6,251)	-	-
Net movement in funds		(43,859)	(4,003)	(6,251)	(54,113)	3,909
Total funds brought forward		1,644,242	51,746	68,751	1,764,739	1,760,830
Total funds carried forward		1,600,383	47,743	62,500	1,710,626	1,764,739

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 14 form part of these accounts.

DIBDEN PAROCHIAL CHURCH COUNCIL

Balance Sheet as at 31 December 2020

	Note	2020 £	£	2019 £	£
Fixed Assets					
Tangible assets	9	942,683		950,995	
Investments	10	330,000		330,000	
			1,272,683		1,280,995
Current Assets					
Debtors	11	20,112		14,541	
Short term deposits		195,288		195,288	
Cash at bank and in hand		259,019		268,429	
		474,419		478,258	
Creditors: amounts falling due within one year	12	36,476		39,834	
Net Current Assets			437,943		438,423
Total Assets less current liabilities			1,710,626		1,719,419
Endowment funds			62,500		68,751
Restricted income funds			47,743		51,746
Unrestricted funds			1,600,383		1,644,242
	13		1,710,626		1,764,739

Approved by the Parochial Church Council on and signed on its behalf by:

The Revd Peter Toller (PCC Chairman)

Peter Toller 12/5/21

The Revd. Peter Toller

The notes on pages 11 to 14 form part of these accounts.

Notes to the financial statements for the year ended 31 December 2020

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 the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the Regulations "true and fair provision"; 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)).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at fair value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible by 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

Unrestricted Funds are general funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use and Funds designated for a particular purpose by the PCC.

Restricted Funds represent donations, grants and other income received for a specific objective or invited by the PCC for a specific objective. The Funds may only be expended on the specific objective for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Endowment Funds are funds, the capital of which must be maintained as determined by the terms of the Fund; only income arising from investment of the endowment maybe used either as restricted or unrestricted funds depending on the purpose for which the endowment was established.

Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants, including government grants, and legacies to the PCC are accounted for when the PCC is notified of its legal entitlement and the amount due. Grants subject to pre-conditions for entitlement which have not been met at the year end are included in deferred income to be carried forward to the following year.

All income is accounted for gross except rental income which is accounted for net of fees and maintenance expenses and recognised in the period to which it relates. Interest is accounted for when receivable.

Expenditure

Expenditure is included on the accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants and donations are accounted for when payable. Where the PCC has agreed in principle during the year to make grants up to a specified total, subject only to the ascertainment of the year's result, and such grants are subsequently confirmed and paid, they are provided for in these accounts as an operational (though not a legal) liability and are shown in creditors in the Balance Sheet. The Diocesan Common Mission Fund is accounted for when payable.

Fixed Assets

Consecrated and beneficed property
In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 109(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.
Moveable church furnishings
No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC which require a faculty for disposal since the PCC considers this to be an inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether for maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.
Tangible fixed assets for use by 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 gift-in-kind, at a reasonable estimate of their open market value on receipt. Depreciation is calculated to write off the capitalised cost of fixed assets less their anticipated residual fair value over their estimated useful lives as follows: Equipment - 3 years

No depreciation is provided on freehold land and buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

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

Investments are property which is included at fair value taking into account local Estate Agent valuations. Changes in fair value are recognised in the SOFA.

2. Donations and legacies	**Unrestricted Funds £**	**Restricted Funds £**	**Endowment Funds £**	**Total Funds 2020 £**	**Total Funds 2019 £**
Planned Giving:					
Gift Aid donations	116,632	-	-	116,632	128,714
Gift Aid	31,069	-	-	31,069	33,339
Other planned giving	36,326	-	-	36,326	29,378
Collections	1,807	1,560	-	3,367	10,707
Donations/Appeals	7,299	41,690	-	48,989	39,789
Legacies	2,702	-	-	2,702	6,610
Government grants	-	16,920	-	16,920	-
Sundry income	2,435	-	-	2,435	3,823
	198,270	60,170	-	258,440	252,360
3. Charitable activities					
Fees	18,736	-	-	18,736	18,071
St Andrew's Centre lettings	21,020	-	-	21,020	44,466
Publications sales and advertising	1,199	-	-	1,199	1,945
Outreach	-	-	-	-	411
	40,955	-	-	40,955	64,893
4. Income from Investments					
Interest	814	-	383	1,197	1,094
Rent	10,311	-	-	10,311	61
	11,125	-	383	11,508	1,155
5. Expenditure on Charitable Activities					
Ministry: Diocesan Common Mission Fund	123,909	-	-	123,909	122,604
Clergy Expenses (Note 14)	11,955	-	-	11,955	648
Winchester Diocesan BF Fees	7,050	-	-	7,050	5,785
Youth, children and schools work	1,432	2,091	-	3,523	6,022
Youth and children' work salaries	23,247	-	-	23,247	23,399
Utilities	6,542	-	-	6,542	7,083
Maintenance of buildings	1,427	-	-	1,427	2,417
Maintenance of churchyard	20,182	20,875	383	41,440	7,090
St Andrew's Centre maintenance	9,912	-	-	9,912	6,843
St Andrew's Centre salaries	15,856	4,035	-	19,891	18,842
St Andrew's Centre utilities	6,758	-	-	6,758	8,051
St Andrew's Centre other costs	2,245	-	-	2,245	1,759
Organ and organist	690	-	-	690	1,858
Educational media and training	725	-	-	725	1,232
Depreciation on Church Equipment	8,312	-	-	8,312	8,970
Outreach (Food Delivery Ministry)	2,846	9,574	-	12,420	1,780
Outreach	210	-	-	210	-
Coffee House payroll	4,356	12,885	-	17,241	-
Charitable giving - institutions (**Note 6**)	16,881	20,802	-	37,683	28,074
Charitable giving - individuals (**Note 7**)	1,000	162	-	1,162	100
Sundries	2,816	-	-	2,816	4,176
	268,351	70,424	383	339,158	256,733

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	Total Funds 2019 £
6. Charitable giving - institutions					
Street Pastors	-	-	-	-	250
Bishop's lent appeal	844	-	-	844	-
Kigali/Maranyundo, Rwanda	3,376	5,252	-	8,628	5,018
Tear Fund	-	-	-	-	1,508
Royal British Legion	-	-	-	-	140
Samaritan's Purse	-	-	-	-	130
Lyndhurst Deanery Rwanda fund	-	3,874	-	3,874	678
Send a cow	-	-	-	-	857
Southampton Food bank	-	5,000	-	5,000	-
Parkinson's UK	-	-	-	-	284
CPAS	5,065	-	-	5,065	6,403
World Horizons	-	-	-	-	2,136
Operation Mobilisation	3,376	-	-	3,376	4,269
Hope Gardens	1,688	1,676	-	3,364	2,134
CEEC	844	-	-	844	1,067
Praizin Hands	-	-	-	-	1,067
Waterside food bank	1,688	5,000	-	6,688	2,134
	16,881	20,802	-	37,683	28,074
7. Charitable giving - individuals					
Alex Tatchell	1000	-	-	1,000	-
Discretionery fund payments	-	162	-	162	100
	1,000	162	-	1,162	100
8. Other expenditure					
Administrative staff costs	15,647	-	-	15,647	15,578
Insurance	2,559	-	-	2,559	2,571
Professional fees	1,110	-	-	1,110	1,120
Telephone	1,937	-	-	1,937	1,665
Printing and stationery	3,862	-	-	3,862	5,914
Other	743	-	-	743	918
	25,858	-	-	25,858	27,766

9. Tangible assets

		Freehold land and buildings £	Church equipment £	Office equipment £	Total £
Cost	At 1 January 2020	934,370	63,668	5,843	1,003,882
	Additions	-	-	-	-
	At 31 December 2020	934,370	63,668	5,843	1,003,882
Depreciation	At 1 January 2020	-	47,043	5,843	52,886
	Charge for year	-	8,312	-	8,312
	At 31 December 2020	-	55,355	5,843	61,198
Net Book value	At 31 December 2020	934,370	8,313	-	942,683
	At 31 December 2019	934,370	16,625	-	950,995

Freehold land and buildings comprise 5 Canterbury Drive, Dibden and St. Andrew's Centre and are shown at cost.

The value of the churches and their contents is not reflected in these financial statements.
The contents are listed in the church terrier, which is available on request.

9. Tangible assets (continued)

The insured values of the churches as at 31 December were:	2020 £	2019 £
St. Andrew's Church and Centre including contents	5,600,000	5,408,000
All Saints' Church including contents	5,600,000	5,408,000

10. Investments

	2020 £	2019 £
Investment property	330,000	330,000

11. Debtors

Income Tax Recoverable	2,415	2,704
Church Hall Lettings	720	828
Prepayments and other debtors	16,977	11,009
	20,112	14,541

12. Creditors: amounts falling due within one year

Trade creditors	2,557	1,132
Other taxes and social security costs	1,422	1,475
Accruals and deferred income	32,497	37,227
	36,476	39,834

13. Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
Fixed Assets	1,272,683	-	-	1,272,683
Current Assets	364,176	47,743	62,500	474,419
Creditors	(36,476)	-	-	(36,476)
	1,600,383	47,743	62,500	1,710,626

The Endowment Fund is money received, the capital of which is invested and the interest used for the benefit of All Saints' Churchyard. Income of £6,251 had accumulated in the Endowment Fund in previous years and was transferred to Restricted Funds in 2020 for use for All Saints' Churchyard.

Summary of restricted fund movements

	Balance at 1 Jan 2020 £	Incoming Resources £	Resources Expended £	Balance at 31 Dec 2020 £
Children and Youth Work	8,446	2,091	(2,091)	8,446
Church buildings				
- Watertight project and All Saints' Tower	13,668	-	-	13,668
Rwanda Fund	4,167	6,915	(7,902)	3,180
Rector's Discretionary Fund	3,156	1,661	(162)	4,655
Church refresh project (2019 gift day)	17,789	-	-	17,789
Charitable giving gift day	-	10,000	(10,000)	-
Food delivery ministry	-	9,574	(9,574)	-
Hope Gardens	-	1,825	(1,676)	149
Furlough pay	-	16,920	(16,920)	-
All Saints and Churchyard	-	6,638	(6,638)	-
All Saints Lychgate	5,000	9,237	(14,237)	-
Collections on behalf of charities	(480)	1,560	(1,224)	(144)
	51,746	66,421	(70,424)	47,743

14. Staff costs

	2020	2019
	£	£
Wages and salaries	88,456	52,280
National Insurance	1,643	1,919
Pension	6,169	3,622
	96,268	57,822

During the year the PCC employed a Children and Families Minister, Associate Minister, Parish Administrator, cleaner, caretaker. An additional five employees normally allocated to St. Andrew's Coffee House Ltd were employed to provide a free meal delivery service to the community during periods of lockdown. The average number of people employed during the year was 10 (2019:4). No employee was paid emoluments in excess of £60,000 during the year. The PCC makes pension contributions into the government pension scheme NEST, for all eligible employees, at the option of the employee and provides accommodation for its Children and Families Worker.

No related party to the PCC has been paid or is payable remuneration or other benefits from the funds of the PCC.

15. Independent Examiner

EWC Accountants received a fee of £1,110 (including VAT) in the year, related to its independent examination of the financial statements for the year ended 31 December 2019 and £1,110 (including VAT) has been accrued for the independent review of the financial statements for the year ended 31 December 20 by Edward Lyons & Co.