

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 of 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

Rev'd. 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

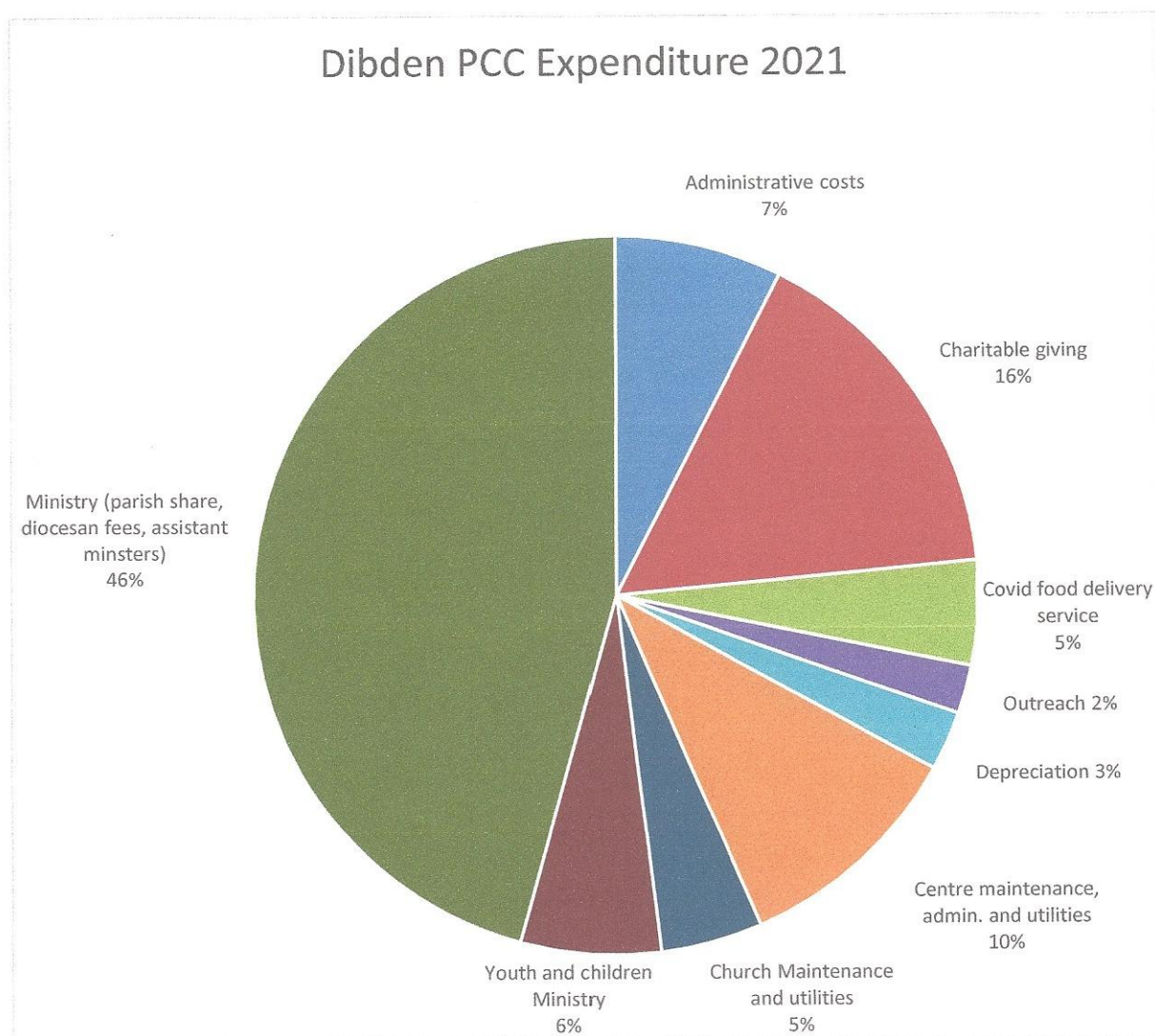
Overall, there was a net deficit in 2021 of £17,949 on unrestricted funds. Total unrestricted receipts for the year were £258,764 (2020: £250,350) of which £158,824 (2020: £152,958) was unrestricted planned voluntary donations and a further £33,632 (2020: £31,069) was from Gift Aid. Restricted

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 to £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 2020/21 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		<u>258,764</u>	<u>49,502</u>	<u>26</u>	<u>308,292</u>	<u>310,903</u>
Expenditure on:						
Charitable Activities	5	252,399	48,589	26	301,014	339,158
Other	8	24,314	-	-	24,314	25,858
Total		<u>276,713</u>	<u>48,589</u>	<u>26</u>	<u>325,328</u>	<u>365,016</u>
Net income before gains on investments		(17,949)	913	-	(17,036)	(54,113)
Net gains on investments		-	-	-	-	-
Net income		<u>(17,949)</u>	<u>913</u>	<u>-</u>	<u>(17,036)</u>	<u>(54,113)</u>
Transfer between funds		-	-	-	-	-
Net movement in funds		<u>(17,949)</u>	<u>913</u>	<u>-</u>	<u>(17,036)</u>	<u>(54,113)</u>
Total funds brought forward		1,600,383	47,743	62,500	-	1,764,739
Total funds carried forward		<u>1,582,434</u>	<u>48,656</u>	<u>62,500</u>	<u>1,693,590</u>	<u>1,710,626</u>

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.

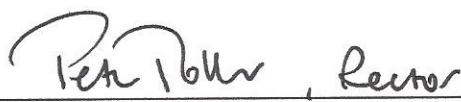
DIBDEN PAROCHIAL CHURCH COUNCIL

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)


The Revd. Peter Toller

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

DIBDEN PAROCHIAL CHURCH COUNCIL

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 may be 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

DIBDEN PAROCHIAL CHURCH COUNCIL

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.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
2. Donations and legacies					
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
	<u>201,025</u>	<u>49,502</u>	<u>-</u>	<u>250,527</u>	<u>258,440</u>
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	-
	<u>46,682</u>	<u>-</u>	<u>-</u>	<u>46,682</u>	<u>40,955</u>
4. Income from Investments					
Interest	55	-	26	81	1,197
Rent	11,002	-	-	11,002	10,311
	<u>11,057</u>	<u>-</u>	<u>26</u>	<u>11,083</u>	<u>11,508</u>
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's 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
	<u>252,399</u>	<u>48,589</u>	<u>26</u>	<u>301,014</u>	<u>339,158</u>
Registered Charity 1131535					

DIBDEN PAROCHIAL CHURCH COUNCIL

		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
		<u>22,706</u>	<u>28,045</u>	<u>-</u>	<u>50,751</u>	<u>37,683</u>
7 Charitable giving - individuals						
Tom Besley		1,000	-	-	1,000	-
Alex Tatchell		-	-	-	-	1,000
Discretionary fund payments		-	400	-	400	162
		<u>1,000</u>	<u>400</u>	<u>-</u>	<u>1,400</u>	<u>1,162</u>
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
		<u>24,314</u>	<u>-</u>	<u>-</u>	<u>24,314</u>	<u>25,858</u>
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	<u>934,370</u>	<u>65,288</u>	<u>5,843</u>	<u>1,005,502</u>	
Depreciation	At 1 January 2021	-	55,355	5,843	61,198	
	Charge for year	-	8,582	-	8,582	
	At 31 December 2021	<u>-</u>	<u>63,937</u>	<u>5,843</u>	<u>69,780</u>	
Net Book value	At 31 December 2021	<u>934,370</u>	<u>1,351</u>	<u>-</u>	<u>935,722</u>	
	At 31 December 2020	<u>934,370</u>	<u>8,313</u>	<u>-</u>	<u>942,683</u>	

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.

DIBDEN PAROCHIAL CHURCH COUNCIL

9. Tangible assets (continued)

	2021 £	2020 £
The insured values of the churches as at 31 December were:		
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

	2021 £	2020 £
10. Investments		
Investment property	330,000	330,000

	2021 £	2020 £
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

	2021 £	2020 £
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

DIBDEN PAROCHIAL CHURCH COUNCIL

14. Staff costs	2021	2020
	£	£
Wages and salaries	76,631	88,456
National Insurance	3,094	1,643
Pension	7,586	6,169
	<u>87,312</u>	<u>96,269</u>

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 other 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.

A handwritten signature in black ink, appearing to read 'Lee Edwards'.

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