

## **THE PARISH OF DIBDEN**

St. Andrew's and All Saints' Churches.

### **Annual Report of the Parochial Church Council for the Year Ended 31<sup>st</sup> 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 of 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

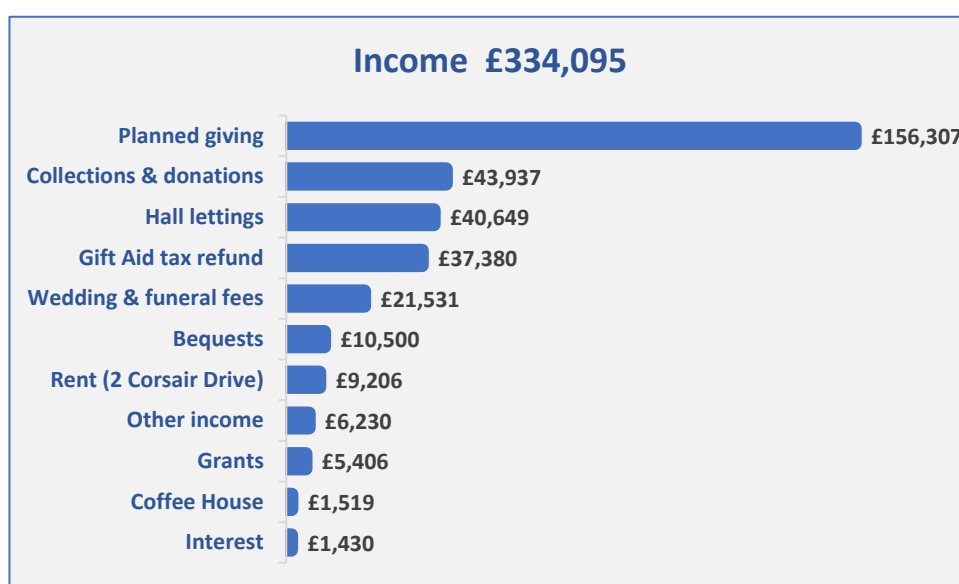
### **Plans for the future**

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

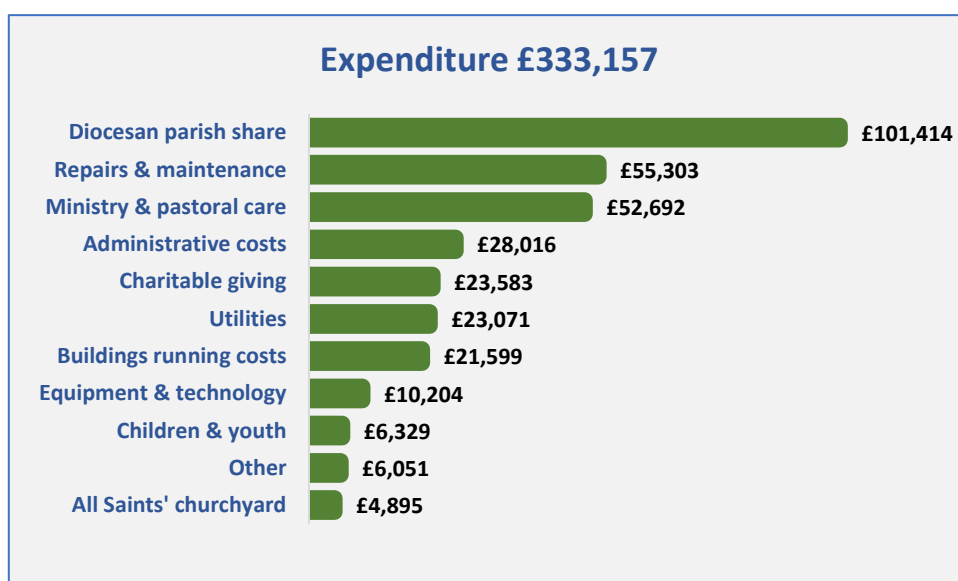
\* Kindly provided by the councillors for the Butts Ash & Dibden Purlieu ward in support of our event to celebrate Her Majesty Queen Elizabeth's platinum jubilee in June 2022.

# 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 2022; 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 £
<b>Income and endowments from:</b>						
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
<b>Total</b>		<u>294,233</u>	<u>39,446</u>	<u>416</u>	<u>334,095</u>	<u>308,292</u>
<b>Expenditure on:</b>						
Charitable Activities	5	245,965	56,045	416	302,426	301,014
Other	8	30,692	39	-	30,731	24,314
<b>Total</b>		<u>276,657</u>	<u>56,084</u>	<u>416</u>	<u>333,157</u>	<u>325,328</u>
Net income before gains on investments		17,576	(16,638)	-	938	(17,036)
Net gains on investments	10	70,000	-	-	70,000	-
		<u>87,576</u>	<u>(16,638)</u>	<u>-</u>	<u>70,938</u>	<u>(17,036)</u>
Transfer between funds		-	-	-	-	-
<b>Net movement in funds</b>		<u>87,576</u>	<u>(16,638)</u>	<u>-</u>	<u>70,938</u>	<u>(17,036)</u>
Total funds brought forward		1,582,434	48,656	62,500	1,693,590	1,710,626
<b>Total funds carried forward</b>	13	<u>1,670,010</u>	<u>32,018</u>	<u>62,500</u>	<u>1,764,528</u>	<u>1,693,590</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 3 to 7 form part of these accounts.

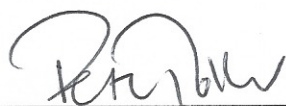
# DIBDEN PAROCHIAL CHURCH COUNCIL

## Balance Sheet as at 31 December 2022

	Note	2022 £	£	2021 £	£
<b>Fixed Assets</b>					
Tangible assets	9	943,482		935,722	
Investments	10	400,000		330,000	
			1,343,482		1,265,722
<b>Current Assets</b>					
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	
<b>Creditors: amounts falling due within one year</b>	12	51,115		38,797	
<b>Net Current Assets</b>			421,046		427,869
<b>Total Assets less current liabilities</b>			<u>1,764,528</u>		<u>1,693,590</u>
 <b>Endowment funds</b>			62,500		62,500
<b>Restricted income funds</b>	14		32,018		48,656
<b>Unrestricted funds</b>			1,670,010		1,582,434
			<u>1,764,528</u>		<u>1,693,590</u>

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.

# DIBDEN PAROCHIAL CHURCH COUNCIL

## 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 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 moveable 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 moveable 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 Statement of Financial Activities.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>2. Donations and legacies</b>					
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
	<u>218,869</u>	<u>39,446</u>	<u>-</u>	<u>258,315</u>	<u>250,527</u>
<b>3. Charitable activities</b>					
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	-
	<u>65,144</u>	<u>-</u>	<u>-</u>	<u>65,144</u>	<u>46,682</u>
<b>4. Income from Investments</b>					
Interest	1,014	-	416	1,430	81
Rent	9,206	-	-	9,206	11,002
	<u>10,220</u>	<u>-</u>	<u>416</u>	<u>10,636</u>	<u>11,083</u>
<b>5. Expenditure on Charitable Activities</b>					
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's 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
	<u>245,965</u>	<u>56,045</u>	<u>416</u>	<u>302,426</u>	<u>301,014</u>

## DIBDEN PAROCHIAL CHURCH COUNCIL

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>6. Charitable giving - institutions</b>					
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
	<u>20,400</u>	<u>2,819</u>	<u>-</u>	<u>23,219</u>	<u>50,751</u>

### 7. Charitable giving - individuals

Tom Besley	-	-	-	-	1,000
Discretionary fund payments	-	364	-	364	400
	<u>-</u>	<u>364</u>	<u>-</u>	<u>364</u>	<u>1,400</u>

### 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
	<u>30,692</u>	<u>39</u>	<u>-</u>	<u>30,731</u>	<u>24,314</u>

### 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	<u>934,370</u>	<u>74,520</u>	<u>5,843</u>	<u>1,014,733</u>
Depreciation	At 1 January 2022	-	63,937	5,843	69,780
	Charge for year	-	1,471	-	1,471
	At 31 December 2022	<u>-</u>	<u>65,408</u>	<u>5,843</u>	<u>71,251</u>
Net Book value	At 31 December 2022	<u>934,370</u>	<u>9,112</u>	<u>-</u>	<u>943,482</u>
	At 31 December 2021	<u>934,370</u>	<u>1,351</u>	<u>-</u>	<u>935,721</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)

	2022 £	2021 £
The insured values of the churches as at 31 December were:		
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

## 10. Investments

	2022 £	2021 £
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



## DIBDEN PAROCHIAL CHURCH COUNCIL

<b>15. Staff costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	135,202	76,631
National Insurance	1,575	3,094
Pension	8,067	7,586
	<u>144,844</u>	<u>87,312</u>

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 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', with a stylized flourish at the end.

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**

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 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', with a stylized flourish at the end.

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

10 April 2023