

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 Mechanics 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 Honey-pot 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 0-17 years 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:

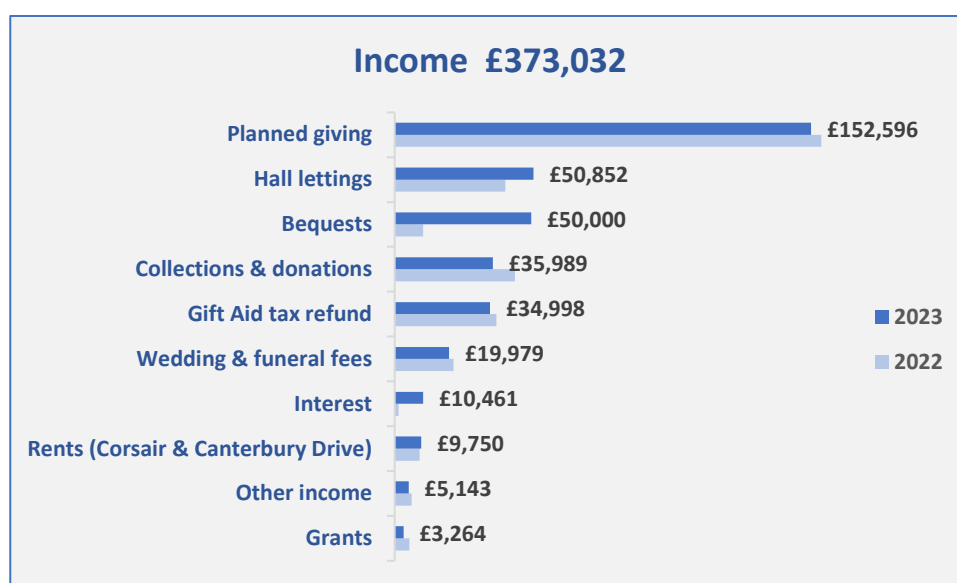
- Continuing work to develop the Prayer Garden alongside the Chapel
- Undertake major work on the roof and exterior of St Andrew's Church including landscaping.

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

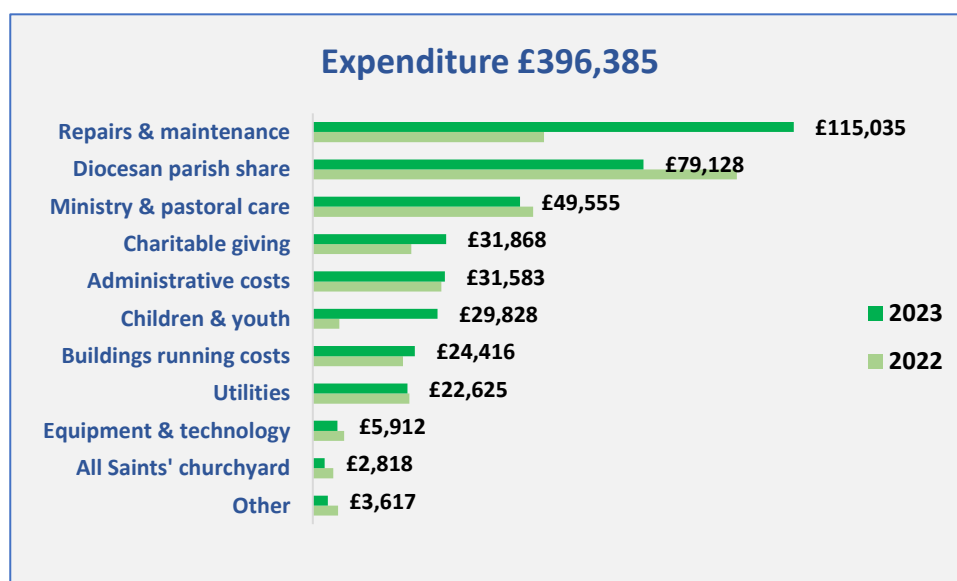
* Kindly provided by the councillors for the Butts Ash & Dibden Purlieu ward in support of our event to celebrate His Majesty King Charles' coronation on May 6th, 2023.

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 Mechanics course, run once again in 2023, are included in this figure of £29,828. Mechanics 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			<u>1,864,621</u>		<u>1,764,452</u>
Endowment funds			62,500		62,500
Restricted funds	14		21,374		32,018
Unrestricted funds			1,780,747		1,669,934
			<u>1,864,621</u>		<u>1,764,452</u>

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.

DIBDEN PAROCHIAL CHURCH COUNCIL

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

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 2023 £	Total Funds 2022 £
2. Donations and legacies					
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
	<u>249,809</u>	<u>29,955</u>	<u>-</u>	<u>279,764</u>	<u>258,315</u>
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
	<u>73,057</u>	<u>-</u>	<u>-</u>	<u>73,057</u>	<u>65,067</u>
4. Income from Investments					
Interest	8,070	-	2,391	10,461	1,430
Rent	9,750	-	-	9,750	9,206
	<u>17,820</u>	<u>-</u>	<u>2,391</u>	<u>20,211</u>	<u>10,636</u>
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's 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
	<u>319,841</u>	<u>40,599</u>	<u>2,391</u>	<u>362,830</u>	<u>302,426</u>

DIBDEN PAROCHIAL CHURCH COUNCIL

	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
	<u>20,329</u>	<u>8,339</u>	<u>-</u>	<u>28,668</u>	<u>23,219</u>
7. Charitable giving - individuals					
Hope Gardens 2024 visit team grants	-	1,200	-	1,200	-
Discretionary fund payments	-	2,000	-	2,000	364
	<u>-</u>	<u>3,200</u>	<u>-</u>	<u>3,200</u>	<u>1,400</u>
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	-
	<u>33,555</u>	<u>-</u>	<u>-</u>	<u>33,555</u>	<u>30,731</u>
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	<u>223,522</u>	<u>-</u>	<u>-</u>	<u>223,522</u>	
At 31 December 2023	<u>1,157,892</u>	<u>74,520</u>	<u>5,843</u>	<u>1,238,255</u>	
Depreciation					
At 1 January 2023	-	65,408	5,843	71,251	
Charge for year	<u>-</u>	<u>3,617</u>	<u>-</u>	<u>3,617</u>	
At 31 December 2023	<u>-</u>	<u>69,025</u>	<u>5,843</u>	<u>74,868</u>	
Net Book value					
At 31 December 2023	<u>1,157,892</u>	<u>5,495</u>	<u>-</u>	<u>1,163,387</u>	
At 31 December 2022	<u>934,370</u>	<u>9,112</u>	<u>-</u>	<u>943,482</u>	

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 additions 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.

DIBDEN PAROCHIAL CHURCH COUNCIL

9. Tangible assets (continued)

	2023 £	2022 £
The insured values of the churches as at 31 December were:		
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

DIBDEN PAROCHIAL CHURCH COUNCIL

15. Staff costs	2023	2022
	£	£
Wages and salaries	172,504	135,202
National Insurance	4,466	1,575
Pension contribution	9,921	8,067
	<u>186,891</u>	<u>144,844</u>

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

EWAC 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 EWAC 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.

A handwritten signature in blue ink, appearing to read 'Lee Edwards', with a stylized flourish at the end.

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

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