

THE PARISH OF DIBDEN

St. Andrew's and All Saints' Churches.

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

Administrative Information

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

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

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

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

Rector: Rev'd Peter Toller

Wardens: John Armitage
Jo Snocken

Deanery Synod Representatives: Jacqui Besley
Adrian Pennells
Mike Hutchinson

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

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

Invited Persons

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

Structure, governance and management

Revd. Peter Toller continues as Rector of Dibden.

As he has chosen to live outside of the parish, the Rectory adjacent to St. Andrew's church is let to tenants by the diocese.

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

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

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

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

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

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

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

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

Objectives and activities

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

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

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

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

Achievements and performance

Church Attendance

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

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

January

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

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

Phil Ball was recommended for Pioneering Lay Ministry.

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

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

We said goodbye to Courtney, our Evening Caretaker.

February

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

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

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

We advertised for an Operations Manager.

March

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

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

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

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

We welcomed Rebecca as our new Evening Caretaker.

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

April

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

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

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

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

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

May

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

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

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

June

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

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

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

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

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

July

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

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

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

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

August

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

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

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

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

September

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

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

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

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

We advertised for a Youth and Worship Intern.

October

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

Isaac Ashley was appointed as our Youth and Worship Intern

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

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

The works on the Prayer Garden were completed.

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

November

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

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

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

We said goodbye to Ellie, our Coffee House chef.

December

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

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

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

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

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

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

Employees

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

Pastoral Staff

Ian McGill is our Associate Minister and Curate (Pastoral & Older People)

James Willett is our Youth Minister

Isaac Ashley joined as our Youth and Worship Intern in October

Centre Staff

Michael Ford is our Senior Administrator (full-time)

Simon Davies is our Caretaker (part-time)

Sally Lewis is our Cleaner (part-time)

Rebecca Hall-Patch started as our Evening Caretaker (part-time) in March, taking over from Courtney Wilson, who left in January

Nicky Long started as our Operations Manager in June.

Coffee House

Tina Brearley is our Coffee House Manager

Lyn McCaffrey is an assistant (part-time)

Ellie Gibbs was our Chef, but left in November

Sarah Sellen was an assistant (part-time) but left in August

Julie Perry works as an assistant (part-time)

Sam Higgins joined us in September as an assistant, but left in October

Adam Bocock started as our chef in December

Mercedes Stokes started as an assistant in August

The Coffee House has also employed the following zero-hours contractors:

Belinda Carter
Katherine Connor
Connie Delacour
Ruth Delacour
Tina James
Olivia Kemp
Freya Smith
Megan Jones
Sally Stagg

Volunteers

PCC: 16

Non-PCC Subgroup members: 31

CAMEO: 11

Care Home Services: 9

Catering: 8

Children & Youth: 31

Churchyard: 11

Coffee House: 18

Flowers: 22

Gardening/Grass Cutting: 10

Home Communion: 8

Intercessors: 11

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

Total: 398 (with some repeats)

Engaging with the community

The following events have taken place during the year:

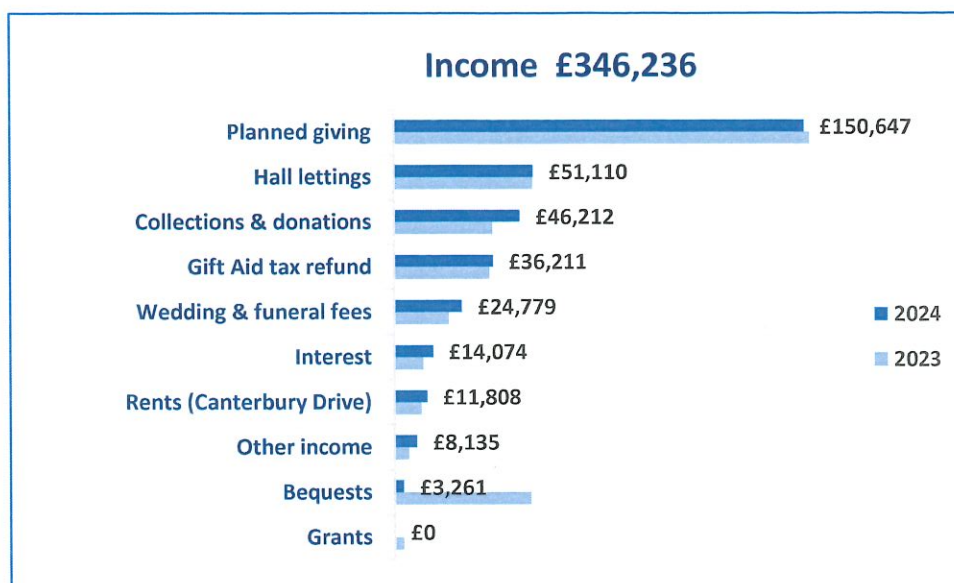
- 10.30am Service from St Andrew's streamed live
- Living with Loss, monthly bereavement support group
- CAMEO lunches held monthly
- Quieter mid-week communion service held each month
- Fruit and Veg stall continued at St Andrew's (Wed-Fri)
- Songs of Praise held monthly at All Saints' during the lighter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

Plans for the future

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

Financial Review 2024

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



Income – summary

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

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

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

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

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

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

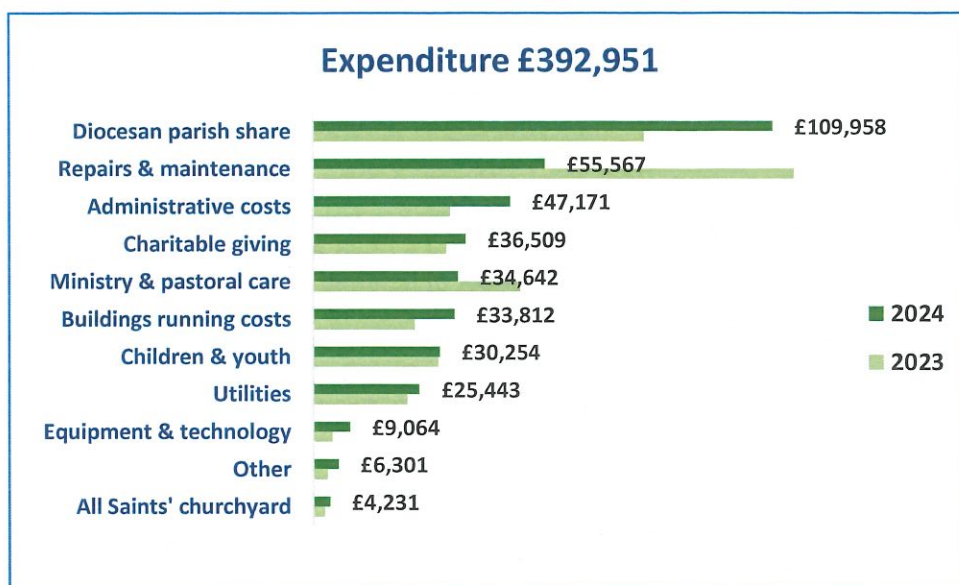
The house at 5 Canterbury Drive was not needed to provide staff accommodation in 2024 and was let throughout the year, providing a net income of £11,808 after deduction of insurance, maintenance and repair costs from the rental received. It is currently shown as an investment on the Balance Sheet, with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

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

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

Expenditure – summary

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



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

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

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

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

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

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

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

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

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

Children and Youth costs of £30,254 show a small increase from last year (2023: £29,828), with the appointment of an intern from September. Expenses of £1,033 associated with the Mechanix course are included in this figure, and these were paid for out of deferred income from grants set aside for the Mechanix project; funds of £5,045 are carried forward for projects in 2025 and beyond.

Utilities' costs for heating, power, water bills and waste collection were 12% higher than in 2023. In that year we benefited from refunds of VAT and the Climate Change Levy on our energy bills which, as a charity, we should not have been paying for several years previous.

Outturn for 2024

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

Reserves Policy

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

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

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


Revd. Peter Toller

24th March 2025
Dated

THE PARISH OF DIBDEN

St Andrew's and All Saints' Churches

Charity Registration No. 1131535

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

DIBDEN PAROCHIAL CHURCH COUNCIL

Statement of Financial Activities for the year ended 31 December 2024

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

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

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

The Revd. Peter Toller (PCC Chairman)



The Revd. Peter Toller

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

DIBDEN PAROCHIAL CHURCH COUNCIL

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

1. Accounting policies

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the Regulations "true and fair provision"; and under FRS102(2016) as the applicable accounting standards and the 2016 version of the Statement of recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at fair value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible by law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Funds

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

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

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

Income

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

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

Expenditure

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

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

Fixed Assets

Consecrated and beneficed property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 109(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings

No value is placed on 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

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

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

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

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

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		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
6. Charitable giving - institutions						
C of E Evangelical Council (CEEC)		1,018	-	-	1,018	985
Church Pastoral Aid Society (CPAS)		6,106	-	-	6,106	5,907
The Crossings (Help against homelessness)		1,018	-	-	1,018	3,541
Hope Gardens, India		2,035	616	-	2,651	1,969
Kigali Diocese/Maranyundo Parish Rwanda		2,035	6,810	-	8,846	2,619
Lyndhurst Deanery Rwanda fund (Lent)		-	1,300	-	1,300	-
Operation Mobilisation (Frosts)		5,088	-	-	5,088	3,938
Praizin Hands (Christian puppet ministry)		1,018	-	-	1,018	985
Royal British Legion Poppy Appeal		-	208	-	208	254
Samaritan's Purse/Christmas Child		-	267	-	267	59
Serve Direct (Rock Health Centre, Uganda)		1,500	-	-	1,500	-
Tearfund		-	740	-	740	850
Waterside Food Bank		2,035	-	-	2,035	7,479
Other		-	-	-	-	84
		<u>21,853</u>	<u>9,941</u>	<u>-</u>	<u>31,794</u>	<u>28,668</u>
7. Charitable giving - individuals						
Hope Gardens 2024 visit team grants		-	-	-	-	1,200
Rwanda 2024 visit team grants		-	3,495	-	3,495	-
Discretionary fund payments		-	1,220	-	1,220	2,000
		<u>-</u>	<u>4,715</u>	<u>-</u>	<u>4,715</u>	<u>3,200</u>
8. Other expenditure						
Administrative staff costs		35,314	-	-	35,314	21,934
Printing and stationery		3,406	-	-	3,406	3,592
Insurance		2,867	-	-	2,867	2,783
Telephone and broadband		2,136	-	-	2,136	2,011
IT		2,291	-	-	2,291	832
Professional fees (Note 16)		1,744	-	-	1,744	1,140
Bank charges		727	-	-	727	721
Payroll expenses		977	-	-	977	542
		<u>49,462</u>	<u>-</u>	<u>-</u>	<u>49,462</u>	<u>33,555</u>
9. Tangible assets						
		Freehold land and buildings £	Church equipment £	Office equipment £	Total £	
Cost	At 1 January 2024	1,157,892	74,520	5,843	1,238,255	
	Net Additions	-	2,793	708	3,501	
	At 31 December 2024	<u>1,157,892</u>	<u>77,313</u>	<u>6,552</u>	<u>1,241,756</u>	
Depreciation	At 1 January 2024	-	69,025	5,843	74,868	
	Charge for year	-	4,308	708	5,017	
	At 31 December 2024	<u>-</u>	<u>73,333</u>	<u>6,552</u>	<u>79,885</u>	
Net Book value	At 31 December 2024	<u>1,157,892</u>	<u>3,980</u>	<u>-</u>	<u>1,161,872</u>	
	At 31 December 2023	<u>1,157,892</u>	<u>5,495</u>	<u>-</u>	<u>1,163,387</u>	

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

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

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9. Tangible assets (continued)

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

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

	2024 £	2023 £
11. Debtors		
Income tax recoverable	2,890	2,811
Church Hall hirers	3,076	7,998
Prepayments and other debtors	1,831	9,621
	7,796	20,430

	2024 £	2023 £
12. Creditors: amounts falling due within one year		
Trade creditors	6,182	5,144
Taxes and social security costs	3,257	1,264
Accruals and deferred income	31,730	54,360
	41,169	60,769

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

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

14. Summary of restricted fund movements

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

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15. Staff costs	2024	2023
	£	£
Wages and salaries	199,852	172,504
National Insurance	6,779	4,466
Pension contributions	12,233	9,921
	<u>218,864</u>	<u>144,844</u>

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

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

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

16. Independent Examiner

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

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

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

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions give by the Charity Commission under section 145(5)(b) of the Act.

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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.

Lee Edwards

Lee Edwards FCCA
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26 March 2025