

Hordle Parochial Church Council

All Saints' with St Andrew's

Charity Registration No: 1133836

ANNUAL REPORT and FINANCIAL STATEMENTS

For the year ended 31st December 2021

**Vicar: Revd. Phil Mullins
(appointed 5th January 2022)**

PCC Treasurer:	Mr Andrew Franklin
PCC Secretary:	Mrs Mary Moynagh

Independent Examiner:

**Mr Douglas Forsyth
Roydon Cottage, Sandy Down
Boldre, SO41 8PL**

Bankers

Barclays PLC, Business Banking, Leicester LE87 2BB

Approved by the PCC on 28th March 2022

<http://www.hordleandtiptoechurch.org.uk>

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

Annual Report for the year ended 31st December 2021

AIM AND PURPOSES

The Hordle and Tiptoe PCC has the responsibility of co-operating with the Incumbent in promoting within the ecclesiastical Parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the two church buildings of All Saints' and St Andrew's, All Saints' Memorial Hall, the St Andrew's Church Hall and Church Cottage at Tiptoe. With the formal closure by the Privy Council, of All Saints Churchyard, the responsibility for its maintenance now rests with the New Forest District Council (NFDC). Hordle PCC has agreed to continue cutting the grass on their behalf (with a financial contribution from the NFDC towards the costs).

Ministry Team

The Parish has been in an Interregnum for the whole year.

The Revd. Anne Elliott joined the parish in February 2020 as a part time Associate Minister for the whole parish with responsibility for St Andrew's Tiptoe.

Revd. Peter Head, Revd. Dr David Moynagh, Revd. Carolyn Petts (until October 2021) Revd. Graham Fairbairn and Revd. Angie Gammon (from October 2021) have continued to assist in preaching and taking services. Also Jo Cropp, Hazel Hainsworth, and Christopher Knox, Lay ministers in the Parish. Lay members of the church, Gill Morris, Roger Freeman, Tim Cosby, Peter Reece, Stephen Wall, Millie Pickburn, and Ruth Moody-Jones have led services, with Gill Morris, Tim Cosby, Peter Reece and Stephen Wall occasionally preaching.

OBJECTIVES AND ACTIVITIES

Our vision is to be a welcoming, thriving and growing Christian family that is fully integrated into the wider community of which we are part, but evolving to reflect the changes in society, while fully supporting the Deanery, Diocese and needs of the wider world.

Our parish has a current Parish Mission Action Plan (pMAP) that documents planned growth in the life of the church and continued outreach into the community.

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish community at Hordle and Tiptoe. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion.

To facilitate this work it is important that we maintain the fabric of the Churches of All Saints' and St. Andrew's and their Church Halls.

Looking to the future, we wish to:

- Be open to new initiatives, led by the Holy Spirit, to encourage people on their Christian journey
- Make our church more relevant to daily life through involvement in and with our wider village communities
- Develop further the pastoral care within the church
- Develop our vision to reach the under 35s with the gospel
- Capitalise on the skills and experience of our church members
- Nourish, encourage and increase contact with all age groups across the parish

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The PCC is keen to offer a range of services each week and over the course of the year that our community find both beneficial and spiritually fulfilling. Normally St. Andrew's church provides a quieter and reflective environment for worship whilst at All Saints' opportunities are provided for people to engage in more contemporary worship with a worship band. All Saints' church was able to reopen at Pentecost whilst St. Andrew's had remained open. We were

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

able to welcome Bishop Debbie to a parish service in September. Throughout 2021 numbers continued to increase with new families moving into the area. We are very grateful to have the expertise within our congregation to help us develop online services and although both churches have been open at times, the online services have continued and have attracted a number of viewers who do not regularly attend church. We have also been able to hold weekly prayer meetings on Zoom. We continued to support the school and Jo Cropp led online assemblies throughout the year.

At present there are 153 parishioners on the Church Electoral Roll, 87 of whom are not resident within the parish. The average weekly attendance in the parish, counted during October, was 116 with a further 81 on average watching the online service. Due to the pandemic we could not enable our community to celebrate and thank God at the milestones of the journey through life as would normally happen but we have been able to celebrate 6 baptisms and 5 weddings and have held 10 funerals.

The school services, Christingle service and the carols at Westmoreland Court sadly had to be cancelled due to Covid.

Churches and Halls

The church's objective is to reach out into and serve the community, encouraging the use of church facilities and building on existing links.

Due to Covid a lot of our activities were unable to take place. During 'lockdown' school assemblies, Open the Book, Messy Church, Coffee Pot, Little Angels, Lunch Club, Tea @ 3, Funeral refreshments, Men's breakfast, Village Voices, Short mat bowls, and Pilates all had to cease. Special events such as the Good Friday event, Easter Egg hunt, Pet service, Hordle Festival, the Service on the Rec and Hordle Flower Festival were not able to take place.

Coffee at the Potting Shed was cancelled. Halls were not allowed to be let out for family parties.

When churches were allowed to open strict social distancing measures were put in place. The bell ringers managed to ring with a smaller team and keep their distance!

Once we were able to reopen in November we had a Café church and Men's breakfast in the hall and the congregations began to reassemble for coffee in the Memorial hall after services.

Online church services continued and everyone became used to logging on to Zoom business meetings when they were unable to take place socially distanced.

The community choir was re-established for the Carol services. Two services were held at All Saints' in order to accommodate everyone safely.

There was a good response to the Samaritans' shoe box appeal and together with the Milford churches over 400 boxes were sent.

For Remembrance Day a service was held at the Hordle War Memorial led by Revd. Graham Fairbairn and Remembrance services were held in both churches.

When preschools were allowed to reopen Butterflies at Tiptoe was able to use the Church Hall regularly with their own cleaning regime in place.

Pastoral Care

The Pastoral team continued to support the most vulnerable members of the congregation and community by phoning regularly, doing their shopping, collecting prescriptions etc. This was not only for members of the church but those in the community too. People have found neighbours to care for in a new way. This has carried on throughout each lockdown and in between!

Home groups continued to care for one another.

The Basics Bank continued to be extremely busy as many local families were affected by the economic crisis. The church family has continued to support this essential need.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

Mission and Outreach

Helping those in need is a demonstration of our faith.

The parish continues to support the Bible Society, The Leprosy Mission, Tearfund, Mission Aviation Fellowship and the Anglican Diocese of Butare in Rwanda.

Giving to Mission – the amount given in 2021 was £8,465. This figure includes the (non-covenanted) collection on Mission Sundays, the Lent Project and the November Gift Days. This was encouraging in a year when the churches were closed for part of the year and congregations were reduced as part of the COVID 19 restrictions.

The following amounts were sent out by the Treasurer:

Organisation	Agency payments £	Mission Partners £	Accounts Total £
Tearfund		1876	1876
Mission Aviation Fellowship		1153	1153
Rwanda		2213	2213
Bible Society		1000	1000
Leprosy Mission		2223	2223
Lymington Food Bank	200		
Total	200	8465	8465

The gift for Rwanda was split equally between Diocese of Butare where it will be used for emergency relief of hardship caused by Covid 19 Pandemic, and the Lyndhurst Deanery projects.

The support and donations were greatly appreciated by the recipients.

Donations of £200 were collected from the congregation and passed on to Basics (Food) Bank in Lymington. Other gifts of food and money were made direct to the Food Bank by members of the congregation during the year and are not included in these Accounts.

As part of our outreach to the school the PCC made a grant of £3,350, being £10 per pupil. Included under the line item Outreach was £1,283 in respect of bibles given to all year 6 leavers at Hordle and Tiptoe schools.

Communication in our community

Our parish magazine LINK is widely available in local shops and schools as well as our churches. It is also available online and delivered when possible. The church has a double page spread in the bi-monthly Hordle Village magazine and contributes to the Tiptoe quarterly news sheet that are delivered to every household. The use of social media, both in advertising events but also with words of encouragement, has been a useful means of communication. During the pandemic the church congregations have received a weekly news sheet by email or by post to those without email.

Evangelistic events have not been possible in 2021.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

FINANCIAL REVIEW

There was a deficit on General Fund of £1,774, meaning the Accumulated Balance is now £51,061. Voluntary Income from regular planned giving by the congregation and one off donations again held up remarkably well during a second year of pandemic.

Total Income was £159,155 in 2021 against £147,474 in 2020. Income from the letting of two church halls increased as they were available for a greater part of the year. Income was also boosted by the continued private letting of Church Cottage for the whole of 2021.

Total expenditure in 2021 was £154,328 compared with £145,513 in 2020. Leaking gutters at All Saints were repaired at a cost of £3,750. The SOFA shows a positive net movement in funds of £5,630.

We were determined to do our absolute best to increase our support to Common Mission Fund in 2021 as a sign of our commitment. We are grateful that our finances remained in reasonable order despite the pandemic and despite the fact that we were in interregnum for the whole of 2021. We paid £84,000 to the Diocese in 2021 which represented 55% of our total expenditure.

A prior year adjustment has been made at the end of the year which has increased General unrestricted fund by £11,930 and Restricted Funds correspondingly reduced by £11,930. Note 15 explains the reason for the adjustment.

RESERVES POLICY

The Reserve Policy is to maintain a Fund Balance on General Fund equivalent to at least three months of expenditure. Total Expenditure in 2021 was £154,328 so Reserves of at least £38,582 were required.

The Balance on General Fund at year end of £51,061 may therefore be regarded as a satisfactory state of affairs.

VOLUNTEERS

There are over 150 members of the churches who carry out numerous voluntary ministries within the Parish, fulfilling the principle of all member ministry.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 Parochial Church Council (PCC) is a charity registered with the Charity Commissioners – Registration No: 1133836

The method of appointment of PCC members is set out in the Church Representation Rules. At Hordle and Tiptoe the membership of the PCC consists of the incumbent (our vicar), churchwardens, and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC. The full PCC met 6 times during the year with an average level of attendance of 88%. There was an extra meeting of the PCC with the Bishop to discuss the way forward for the new appointment of a Vicar. The Standing Committee meets before each PCC meeting to set the agenda. Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees, which include the DCC, mission, and hall management, with their particular responsibilities and Terms of Reference agreed by the PCC, report back to it regularly with minutes of their decisions being received by the full PCC and discussed as necessary.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

Standing Committee members 2021

The only Committee required by the Church Representation Rules (CRR 2020). It has the power to transact the business of the PCC between its meetings, subject to the directions given by the PCC.

Members during 2021 were Miss G Morris (Church Warden); Mr D Argyle (Church Warden); Mr E Hood (Deputy Church Warden Hordle); Mr I. Andrews (Deputy Church Warden Tiptoe); Mr A Franklin (Treasurer); Mrs M Moynagh (PCC Secretary)

PCC Current topics

Throughout the Interregnum most of the year was spent producing the Parish profile, the role description and advertising for a new Vicar. There were 14 applicants but after interviewing 4 candidates we were delighted that the Bishop appointed Revd. Phil Mullins to be our new Vicar. Although the family moved into the Vicarage before Christmas he was not collated until January 5th 2022.

The financial position was being constantly monitored as with reduced income it was not possible to pay the CMF what was originally offered. Card readers were purchased for use in both churches to facilitate easier and safer giving. One new Foundation Governor was appointed to the School. We were pleased to continue giving financial support to the school.

Updating the pMAP led to discussions on children's and family work, prompting the decision to look at the possibility of employing someone to help in this area of ministry. The website has been updated. New safeguarding training had been implemented by the Diocese and many members of the congregations have undergone this training including the PCC members.

Church Cottage continued to be rented out. The Vicarage was rented out by the Diocese until November. Three major projects, the foyer at All Saints, solar energy and the kitchen area at St. Andrew's, are still in research stage. Many memorial hall chairs were recovered with many more still to be done.

Safeguarding report

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to the House of Bishops' guidance on safeguarding children and vulnerable adults).

Throughout 2021 safeguarding training has continued online for all volunteers in the church.

Deanery Synod

The synod met three times in the year, two online and the autumn meeting physically at St Michael & All Angels Church in Lyndhurst. There were three main presentations at the meetings.

Rev Ali Hill, newly appointed rector of Totton, gave a slide presentation of the church and its facilities and talked about her experience at St Win's and increasing the congregation numbers.

Andy Saunders from the Lighthouse Ministry sent a report at the summer meeting summarising the work done for the deanery over the past year. Resource information had been put together to assist children and families' workers. It was suggested that we should publicise this more widely. The diocese paid half towards this but will not do it next year so the Deanery will need to pay the full £1000.

Colin Harbridge, Director of Operations from the Diocese of Winchester, talked about Diocesan finance. The investment reserves are low compared with other Dioceses. 73% of income comes from the Common Mission Fund. There was a discussion regarding the role of the Church Commissioners and funding.

The deanery continues to support Rwanda and the Church tent which hopefully will take place in 2022.

The area dean Peter Salisbury announced that he was retiring this year.

The treasurer at the October meeting said the Deanery bank balance is £4,708 with £260 in parish subscriptions outstanding. It was announced that we have now appointed to all vacant posts except for Calmore and Eling

Church Administration

Peter Reece is the Church Administrator (part-time) and is assisted by Ruth Lambe, who is also the Electoral Roll Officer.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

PCC Appointments to the Church of England Primary School in Hordle

The Board of Trustees, which is independent of the Governing Body and under the Scheme authorized by the Charity Commissioners, consists of **the Incumbent**; the **two Church Wardens**; and currently 4 appointees, Roger Freeman, Julian Hood, Andy Booth, Andy Cumberworth. The PCC nominates nine Foundation School Governors who are then appointed by Winchester Diocese; two of whom are recommended by the Board of Trustees for ratification by the PCC. Currently there are 3 vacancies; the governors representing the church are:

Sarah Cearn, Hannah Rook, Sue Knight, Sylvia Gabryniak, Celia Hawson, Anne McMurtry.

Maintenance, Health and Safety

Mr Duncan Argyle, as Churchwarden, oversees the maintenance of all parish buildings, the car parks, All Saints' churchyard and the grounds at St Andrew's, supported by Mr Ed Hood (Deputy Churchwarden at All Saints') and Mr Ian Andrews (Deputy Churchwarden at St Andrew's). The Memorial Hall is overseen by the Hall Management Committee, which also ensures compliance with statutory requirements for Health and Safety. The DCC performs this function for the Church Hall at Tiptoe. With much of the year dominated by the Covid-19 pandemic, track and trace recording sheets, QR codes, sanitizer and signage for 'direction of travel' and 'social distancing' have been much in evidence, with extra covid-specific cleaning undertaken by Mrs Judith Rice. As buildings and activities have crept back towards pre-pandemic arrangements, carefully considered appropriate precautions have been applied.

Autumnal working parties in the churchyard at All Saints', the grounds at St Andrew's and the vicarage garden have been well supported and led to enjoyable fellowship. Mr Sam McLeod has kept the Memorial Garden looking immaculate, Mr Clive Stickland has retained good order across the churchyard and close to the church building at St. Andrew's, and Mr Bill Petts has kept the grass at St Andrew's neat and tidy despite the exploits of moles.

ADMINISTRATION

All Saints' Church, Hordle is situated in Hordle Lane, Hordle, with the Daughter Church of St Andrew's, Tiptoe in Sway Road. The Parish is part of the Lyndhurst Deanery in the Diocese of Winchester within the Church of England. The correspondence address is All Saints' Memorial Hall, Hordle Lane, Hordle, Lymington, SO41 0FB.

Ex Officio PCC members who have served during 2021 are:-

Vicar	Revd Phil Mullins	Became chair on 5 th January 2022
Associate Minister	Revd Anne Elliott	Associate Minister (from Feb. 2020)
Church Wardens	Gill Morris Duncan Argyle Ian Andrews Ed Hood	Lay Chair, Safeguarding Officer Fabric, Health & Safety Deputy warden St Andrew's Deputy warden All Saints'
Deanery Synod Representatives	Andrew Franklin Martin Scott Richard Nunn	Treasurer
Members serving on PCC in 2021	Arthur Binns Andy Booth Joan Cliff Anthea Fisher Roger Freeman Davina Griffiths Anne Mc Murtry Ruth Moody Jones Mary Moynagh Alastair Pickburn Mark Strode Liz Wyatt	PCC Secretary

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

STATEMENT OF FINANCIAL ACTIVITIES							
For the year ended 31 December 2021							
		Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2021	2020
	Note	£	£	£	£	£	£
INCOMING RESOURCES	2						
Voluntary Income	a	123,691		4,385		128,076	131,469
Income from investments	b	123	1			124	295
Income from Church Activities	c	15,955	15,000			30,955	15,710
TOTAL INCOMING RESOURCES		139,769	15,001	4,385	0	159,155	147,474
RESOURCES EXPENDED	3						
Church Activities	a	140,666	3,137	5,053		148,856	140,405
Governance costs	b	850				850	800
Major repairs	c	458		4,164		4,622	4,308
TOTAL RESOURCES EXPENDED		141,974	3,137	9,217	0	154,328	145,513
NET INCOMING/(OUTGOING) RESOURCES		(2,205)	11,864	(4,832)	0	4,827	1,961
Unrealised Gains /(Losses) on Investments		431			372	803	(1,384)
NET MOVEMENTS IN FUNDS		(1,774)	11,864	(4,832)	372	5,630	577
Balances brought forward at 1 January 2021	6	52,835	6,897	846,581	1,243	907,556	906,979
FUND BALANCES							
AT 31 DECEMBER 2021		51,061	18,761	841,749	1,615	913,186	907,556

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

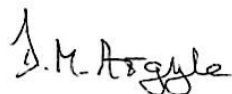
PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

NOTES TO THE FINANCIAL STATEMENTS

BALANCE SHEET AS AT DECEMBER 31st 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	4	829,237	832,275
Investments	5	3,523	2,720
CURRENT ASSETS			
Debtors and prepayments	6	10,845	6,604
Short term deposits		46,782	46,758
Cash at bank and in hand		27,675	28,066
		<u>85,302</u>	<u>81,428</u>
CURRENT LIABILITIES:			
AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors, accruals and deferred income	6	(4,876)	(8,867)
NET CURRENT ASSETS		80,426	72,561
NET ASSETS		<u>913,186</u>	<u>907,556</u>
FUNDS			
		£	£
Unrestricted	7	51,061	52,835
Designated	7	18,761	6,897
Restricted	7	841,749	846,581
Endowments	7	1,615	1,243
		<u>913,186</u>	<u>907,556</u>

Approved by the PCC on 28th March 2022 and signed on their behalf by



Mr Duncan Argyle (Church Warden)



Miss Gill Morris (Church Warden)

The Notes on pages 9 - 20 form part of these Financial Statements

Appendix 1 page 21 Independent Examiner's report to the PCC

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

NOTES TO THE FINANCIAL STATEMENTS

1.ACCOUNTING POLICIES

The significant accounting policies and regulations applied in the preparation of these financial statements are set out below. These policies and regulations have been applied consistently to all years presented unless otherwise stated.

The accounts have been prepared in sterling in accordance with the Statement of Recommended Accounting Practice: Accounting and Reporting by Charities SORP (FRS 102) 2nd edition issued October 2019, UK Accounting Standards and the Charities Act 2011.

Funds

Unrestricted funds represent the 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. Funds designated by the PCC for a particular purpose are also unrestricted.

Restricted funds, when created, are subject to being spent on specified purposes.

Incoming Resources

All incoming resources are included in the financial statements when the PCC is legally entitled to the income, the amount can be measured reliably and it is probable that the income will be receivable. Church collections are recognised when received by or on behalf of the PCC.

Voluntary Income and Capital sources

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is receivable.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Funds raised by fetes, bazaars and similar events are accounted for before deducting related expenditure.

Other ordinary Income

Rental income from the letting of church premises is recognised when the rental is due.

Income from Investments

Dividends and interest are accounted for when receivable.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Resources Used

All expenditure is accounted for on an accruals basis, and is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC

Activities relating directly to the activities of the Church

The Diocesan quota or parish share is accounted for when paid over.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

1 ACCOUNTING POLICIES continued

Fixed Assets

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by Section 10 (2)(a) and (c) of the Charities Act 2011. This exclusion includes All Saints Church Hordle and the parsonage house situated on Stopples Lane Hordle.

No value is placed on moveable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings whether maintenance or improvement, is written off as expenditure in the accounts and separately disclosed.

Freehold Land and Buildings

It is a requirement of the Charities Act 2011 and the Church Accounting Regulations 2006 that the Financial Statements of the PCC should show as assets the historic cost or valuation of all freehold land and buildings which are vested in a diocesan body as custodian trustee for the Parish (for which the PCC is managing trustee). As fixed assets of the PCC that are held for continuing use in its work, these assets are included in the balance sheet and shown under the appropriate fund heading. In accordance with the PCC's policy of recognising all fixed assets at their historical costs, and to conform with accounting regulations and FRS102, the depreciated historic costs of all land and buildings were recognised in the balance sheet for the first time in the 2019 accounts, involving a prior period adjustment to the comparative figures as at 1st January 2018.

The land and buildings comprise of the following:

a) **St Andrew's Church** is used weekly for church services and is maintained in a good condition. The triangle of land upon which it is built is not consecrated and was originally gifted to the PCC and so has no historic cost. The original cost of constructing St Andrew's Church was £1,500 in 1904 and this has therefore been used as the corrected historical cost as at 1st January 2018. No accumulated depreciation has been treated as charged to date, as the building is assessed as having a very long remaining useful economic life of over 50 years, and it is estimated that its residual value for depreciation purposes is considerably higher than when it was built, with reference to the current building insurance figures disclosed below. As such any depreciation charge would be immaterial to the financial statements, and therefore a policy of non-depreciation has been adopted.

b) **St Andrew's Church Hall** is used for church functions and private hire use, and is also maintained in good condition. The original cost of constructing the Hall was £82,000 with construction being completed in 1996, and this has therefore been used as the corrected historical cost as at 1st January 2018. As with St Andrew's Church, no accumulated depreciation has been treated as charged to date, as the building is assessed as having a very long remaining useful economic life of over 50 years, and it is estimated that its residual value for depreciation purposes is higher than when it was built. As such any depreciation charge would be immaterial to the financial statements, and therefore a policy of non-depreciation has been adopted, which is consistent with the treatment of the Memorial Hall Hordle which has not been depreciated since it was capitalised at historic cost in 2005.

c) **Church Cottage Tiptoe** was built in 1972 on land gifted to the PCC and is maintained in good condition. It is a detached bungalow in good condition and has been used as a residence by the House for Duty Priest at Tiptoe, and is currently let out. The original cost of construction was £8,500. There has been £24,900 of capital additions to the property since construction, including a single room flat roof extension during the 1970s to the attached single garage, a Curate's cabin in the garden in 2015 and improvements internally including an additional en-suite bathroom in 2017. The corrected historic cost as at 1st January 2018 was therefore £33,400. As with the PCC's other buildings, no accumulated depreciation has been treated as charged to date, as the building as a whole is assessed as having a long remaining useful economic life of over 50 years, and it is estimated that its residual value for depreciation purposes is higher than when it was built. A policy of non-depreciation has therefore been adopted.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

d) **Woodcock Lane Car Park** measures approximately 15m by 25m, with a single entrance to the road which is situated 100 metres from All Saints Church. The original land where the car park is situated was bought in 1946 for £50, and was the site of the original Hordle church hall. The PCC was required to retain this land for use as a carpark by Church visitors as a condition of planning permission to build the Memorial Hall in Hordle. Freehold land is not depreciated and so the figure of £50 has been included as its historic cost as at 1st January 2018.

The insured values of the PCC's buildings at the year end were:

	2021	2020
	£	£
Church Cottage Tiptoe	210,256	191,142
St Andrews Church Hall	386,008	350,917
St Andrews Church	1,274,408	1,158,553
Memorial Hall Hordle	1,536,551	1,396,865

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments

Investments are valued at market value on 31 December using the closing quoted market price.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short term deposits include cash held on deposit either with the Central Board of Finance (CBF) or at the bank.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

[illegible]

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S
CHURCH TIPTOE**

NOTES TO THE FINANCIAL STATEMENTS						
For the year ended 31 December 2021						
3	RESOURCES EXPENDED					
		Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2021	TOTAL 2020
		£	£	£	£	£
3 (a)	Church Activities					
	Missionary and charitable giving	8,465			8,465	7,855
	Ministry:					
	Parish Share & Deanery contribution	84,151			84,151	80,406
	Vicar's Expenses	155			155	897
	Other Clergy Expenses	2,685			2,685	695
	Church Cottage		2,209		2,209	5,167
	School Grant	3,384			3,384	3,360
	Upkeep of Services etc .	2,966		1,818	4,784	3,588
	Parish Magazine	2,889			2,889	1,881
	Church running expenses - premises	7,109			7,109	6,763
	Church maintenance	812			812	1,971
	Outreach	1,922	200		2,122	2,797
	Upkeep of Churchyard - All Saints.	3,200			3,200	3,200
	Church grounds - St Andrew's	886			886	316
	Running costs - Memorial Hall	5,490		945	6,435	4,298
	Running costs - St Andrews Hall	3,690			3,690	2,434
	Staff Salaries	6,808			6,808	6,212
	Administrative Costs	5,484		550	6,034	5,528
	Depreciation	570	728	1,740	3,038	3,037
		140,666	3,137	5,053	148,856	140,405
3 (b)	Governance Costs	850			850	800
3 (c)	Costs of Major repairs					
	All Saints	458		3,685	4,143	768
	St Andrews			479	479	3,540
		458	0	4,164	4,622	4,308
	TOTAL RESOURCES EXPENDED	141,974	3,137	9,217	154,328	145,513

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

NOTES TO THE FINANCIAL STATEMENTS									
For the year ended 31 December 2021									
4 Fixed Assets									
	Memorial Hall- Buildings & Original Equipment	Memorial Hall Equipment	Church Equipment	St Andrew's Church	St Andrew's Church Hall	Woodcock Lane Car Park	Church Cottage Tiptoe	Church Cottage Equipment	Total
Cost	£	£	£	£	£	£	£	£	£
At 1 January 2021	723,478	17,939	18,504	1,500	82,000	50	33,400	3,450	880,321
Additions in year									-
At 31 December 2021	723,478	17,939	18,504	1,500	82,000	50	33,400	3,450	880,321
Less Depreciation									
At 1 January 2021	11,929	15,907	16,762					3,448	48,046
Depreciation in year		1,298	1,740						3,038
At 31 December 2021	11,929	17,205	18,502	-	-	-	-	3,448	51,084
Net book value at 31.12.21	711,549	734	2	1,500	82,000	50	33,400	2	829,237
Net book value at 31.12.20	711,549	2,032	1,742	1,500	82,000	50	33,400	2	832,275
5 INVESTMENTS									
Barclays 25p Ordinary Shares									
Market Value of the 1020 Shares at 31 December 2021									£1,908
Lloyds 25p Ordinary Shares									
A gift of shares was made to the PCC in 2008 on the understanding that the income would be used to help maintain the All Saints' Churchyard in the first instance.									
Market Value of the 615 shares at 31 December 2021									£294
BP 25c Ordinary Shares									
A gift of 400 shares was made to the PCC in 2009 on the understanding that the income would be used to help maintain the All Saints' Churchyard in the first instance.									
Market Value of the shares at 31 December 2021									£1,321
Value of Investments in the Balance Sheet (2020 £2,720)									£3,523

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S
CHURCH TIPTOE**

NOTES TO THE FINANCIAL STATEMENTS			
For the year ended 31 December 2021			
	6. CURRENT ASSETS		
	(a) Debtors		
		2021	2020
		£	£
	Tax recoverable	5,918	5,638
	Legacy	3,000	
	Other debtors	1,927	966
	Total	10,845	6,604
	(b) Liabilities		
	Amounts falling due within one year		
		2021	2020
		£	£
	Accruals for utilities	1,866	1,623
	Other creditors	3,010	7,244
	Total	4,876	8,867

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S
CHURCH TIPTOE**

NOTES TO THE FINANCIAL STATEMENTS				
For the year ended 31 December 2021				
7 FUNDS				
The balances on individual Funds at the beginning and end of the year and movements thereon were:				
	Opening	Income/Gains	Expend/Losses	Closing
	Balances	in 2021	in 2021	Balances
	£	£	£	£
<u>Unrestricted and Designated Funds</u>				
Accumulated Surplus	52,835	140,200	141,974	51,061
Memorial Fund	1,779	1		1,780
Church Cottage	2,741	15,000	2,209	15,532
Memorial Hall Equipment	1,458		728	730
Parish Pastoral Fund	919		200	719
Total Unrestricted & Designated Funds	59,732	155,201	145,111	69,822
<u>Restricted Funds</u>				
Sound System at All Saints	2,439	1155	3,594	0
Choral Work at All Saints	1,313		352	961
All Saints Sanctuary Funds	4,225	110	1108	3,227
All Saints Bell Tower	1,197	120		1,317
Memorial Hall	711,549			711,549
Land and Buildings	116,950			116,950
Legacies - All Saints	3,685	3,000	3,685	3,000
Legacies - St Andrews	5,223		478	4,745
Total Restricted Funds	846,581	4,385	9,217	841,749
<u>Endowment Funds</u>				
All Saints Church	1,243	372		1,615
TOTAL ALL FUNDS	907,556	159,958	154,328	913,186

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

b) Conditions governing the use of each Fund

Unrestricted and Designated Funds

- Accumulated Surplus Funds where no conditions have been imposed by the donors or introduced by the PCC.
- Memorial Fund The Fund was established in October 1995 from various legacies left to the Parish. The Fund is designated by the PCC to provide for funding specific projects authorised by them and not items of normal current expenditure.
- Church Cottage Tiptoe As this cottage was not required as a residence by the incoming Associate Vicar, the cottage has been rented out since the end of July 2020. The rent charged and the expenses incurred as landlord for the property are included under this heading.
- Memorial Hall Equipment In 2019, a member of the congregation met the cost of a replacement boiler in the Memorial Hall. The boiler cost will be depreciated over four years.
- Parish Pastoral Fund The Fund was established in 2013 to support the pastoral work of the Parish.

Restricted Funds

- Sound System at All Saints' The Fund was established in 2012 following the receipt of donations for this purpose. A new system was installed during 2018 and the cost has been depreciated over four years ending in 2021.
- Choral Work at All Saints' The Fund was established in 2008 on receipt of a legacy to be spent on Choral Work at All Saints'. Appropriate donations have been added and costs met from the Fund since.
- All Saints' Sanctuary Guild Funds These Funds have been administered by Guild members previously. The PCC have agreed to transfer the Funds to the general use of the Parish with certain safe guards. The cost of £944 for a new catering freezer for the Memorial Hall kitchen was funded in 2021
- All Saints' Bell Tower The Fund is administered by the ringers. The main source of income is from donations and visitors to the Tower. From time to time the Fund is used to enhance the provision of hand bells.
- Memorial Hall The Fund was established in 1999 for the expressed purpose of building a new church hall which was completed in 2005. The cost of which (including original equipment) has been shown as fixed assets in the Balance Sheet.
- Legacies All Saints A further legacy of £3,000 was received at the end of the year from the estate of a former member of the congregation at All Saints to be used for the benefit of that church. The previous balance from earlier legacies was used to fund guttering repairs.
- Legacies St Andrew's During the year expenditure on lighting in the nave of St. Andrew's church of £478 was met from this fund.
- Land and Buildings The Fund was established as part of the prior period correction to include the historic costs of the land and buildings previously not included in the financial statements as at 1st January 2018.

Endowment Fund

- All Saints' Church This Fund was created in 2014 by the transfer of capital from the All Saints Churchyard Fund at the request of the donor. Income from the investments associated with the Fund are used for the upkeep of All Saints' Church.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S
CHURCH TIPTOE**

NOTES TO THE FINANCIAL STATEMENT						
For the year ended 31 December 2021						
	8. ANALYSIS OF NET ASSETS BY FUNDS					
		Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total
		£	£	£	£	£
	Tangible Fixed Assets:					
	Memorial Hall Hordle			711,549		711,549
	Land and Buildings Fund:-					0
	St Andrew's Church			1,500		1,500
	St Andrew's Church Hall			82,000		82,000
	Woodcock Lane Carpark			50		50
	Church Cottage Tiptoe			33,400		33,400
	Other tangible fixed assets	6	730	2		738
	Investments	1,907			1,615	3,522
	Current Assets	53,970	18,031	13,302		85,303
	Liabilities falling due in one year	(4,822)		(54)		(4,876)
	TOTAL	51,061	18,761	841,749	1,615	913,186

9. Trustees: Expenses and Related Party Transactions

- a) None of the Trustees have been paid any remuneration or received any other benefits from an employment with the PCC.
- b) Five of the Trustees have claimed expenses in carrying out the duties of the PCC. The total amount of expenses reimbursed to Trustees was £1,707 in the year ending 31st December 2021 (2020: £2,134) being for travel , resources and materials, and minor building repairs.
- c) During the year there have been no related party transactions that require disclosure.

10. Analysis of Movement in Agency Funds

Agency Funds Recipients	Balance 1 January 2021	Incoming Funds 2021	Outgoing Funds 2021	Balance 31 December 2021
	£		£	£
Lymington Food Bank	Nil	200	200	Nil
Total movements in agency funds		200	200	

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2021

11. Staff costs

	2021 £	2020 £
The cost of employing staff during the year was		
Wages and Salaries	<u>6,808</u>	<u>6,212</u>

The average number of employees throughout the year was one (2020:1). No employee received a salary in excess of £60,000 during the year.

12. Costs of Independent Examination and other Financial Services

	2021 £	2020 £
During the year the following amounts were payable to the Independent Examiner in respect of		
Costs of their respective external scrutiny	850	800
Total	<u>850</u>	<u>800</u>

13. Post Balance sheet events

A legacy of £3,000 was received by the PCC on 28 January 2022. Whilst the PCC was notified after the year end of this legacy, the conditions for payment to be granted had been satisfied prior to the year end. Accordingly, the legacy has been treated as an adjusting post balance sheet event, and has been accrued as income in a Restricted Fund "Legacies All Saints"

14. Going Concern

The Trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

15 Prior Period error adjustment

A material prior period error has been adjusted for as at 1st January 2020. When the Memorial Hall was built the total cost shown as a Restricted Asset included some original equipment cost £11,930. The depreciation for this equipment was charged to the unrestricted general fund. This was affecting the Analysis of Net Assets by Funds. To correct this General Fund Assets needed to increase by £11,930 and Restricted Funds correspondingly reduce.

For the 2020 prior period, the amount of the correction for each line in the financial statements affected is as follows

	2020	2020	2020
	Originally stated	Correction	Corrected
	£	£	£
<u>SOFA :</u>			
Total Unrestricted funds brought forward 1 st January 2020	40,560	11,930	52,490
Total Restricted funds brought forward 1 st January 2020	859,232	(11,930)	847,302
Total Unrestricted funds carried forward 31 st December 2020	40,905	11,930	52,835
Total Restricted funds carried forward 31 st December 2020	858,511	(11,930)	846,581

Balance sheet

Total Unrestricted funds carried forward 31 st December 2020	40,905	11,930	52,835
Total Restricted funds carried forward 31 st December 2020	858,511	(11,930)	846,581

Analysis of Movement in Funds Note 7

Unrestricted Funds : Accumulated Surplus at 1/1/20	40,560	11,930	52,490
Total Unrestricted & Designated Funds at 1/1/20	45,476	11,930	57,406
Unrestricted Funds : Accumulated Surplus at 31/12/20	40,905	11,930	51,835
Total Unrestricted & Designated Funds at 31/12/20	47,802	11,930	59,732
Restricted Funds : Memorial Hall at 1/1/20	723,479	(11,930)	711,549
Total Restricted Funds at 1/1/20	859,232	(11,930)	847,302
Restricted Funds : Memorial Hall at 31/12/20	723,479	(11,930)	711,549
Total Restricted Funds at 31/12/20	858,511	(11,930)	846,581

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

APPENDIX 1 - INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREWS CHURCH TIPTOE

I report to the members of the Parochial Church Council on my examination of the accounts of the Parochial Church Council of All Saints Church Hordle and St Andrews Church Tiptoe ("the PCC") for the year ended 31 December 2021 which are set out on pages 7 to 20.

Responsibilities and basis of report

The members of the PCC are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act") and the Charities (Accounts and Reports) Regulations 2008 ("the 2008 Regulations").

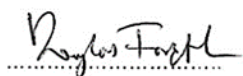
I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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:

1. the accounting records were not kept in respect of the PCC as required by section 130 of the 2011 Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the 2008 Regulations other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Mr Douglas Forsyth ACA
Roydon Cottage, Sandy Down, Boldre, Lymington, SO41 8PL

22 April 2022