

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 2022

Vicar: Revd. Phil Mullins

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 20th March 2023

<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 2022

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 Revd. Phil Mullins was collated as Vicar on 5th January 2022.

The Revd. Anne Elliott who joined the parish in February 2020 as a part time Associate Minister retired in June 2022.

Revd. Peter Head, Revd. Dr David Moynagh, Revd. Graham Fairbairn and Revd. Angie Gammon have continued to assist in preaching and taking services. Lay ministers in the parish, Jo Cropp and Hazel Hainsworth, and Lay members of the church, Gill Morris, Roger Freeman, Tim Cosby, Peter Reece, Millie Pickburn, and Ruth Moody-Jones have led services, with Gill Morris, Tim Cosby, and Peter Reece 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. Throughout 2022 numbers continued to increase with new families coming to church. We are very grateful to have the expertise within our congregation to continue our online services which attract some viewers who do not regularly attend church. We have also continued to hold weekly prayer meetings on Zoom, with once a month in person prayer meetings starting in September. We continued to support the school with weekly assemblies led by Jo Cropp and Phil Mullins.

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At present there are 149 parishioners on the Church Electoral Roll, 84 of whom are not resident within the parish. The average weekly attendance in the parish, counted during October, was 98 with a further 46 on average watching the online service. We have celebrated 2 baptisms and 1 wedding and held 10 funerals with 6 services at crematoriums and 3 burials of ashes.

School services, Christingle service and carol services were reinstated and held as normal.

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.

We have been delighted to slowly open up activities that were halted during the pandemic. Open the Book at Tiptoe, Little Angels, Lunch Club, Tea @ 3, Funeral refreshments, Men's breakfast, Bell ringing, Village Voices, and Pilates classes have been running for most of the year. Special events such as the Good Friday event, Easter Egg hunt, and Hordle Flower Festival were able to take place. Coffee after services and Coffee at the Potting Shed were reinstated and Halls were let out for family parties.

The 9.10am service was reinstated twice a month. Café church was held in the Memorial hall for united services. Online church services continued with average viewing numbers of 46.

The community choir was re-established for the Carol service at All Saints'.

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. Phil Mullins and Remembrance services were held in both churches.

Butterflies Preschool has continued to use the hall at St. Andrew's church.

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.

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.

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. Members of the congregation are still receiving a weekly news sheet by email or by post to those without email.

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 2022 was £7,204. This figure includes the (non-covenanted) collection on Mission Sundays, the Lent Project and the November Gift Days.

The following amounts were sent out by the Treasurer

Organisation	Agency payments £	Mission Partners £	Accounts Total £	2021
Tearfund		1093	1093	1876
Mission Aviation Fellowship		901	901	1153
Rwanda		1529	1529	2213
Bible Society		908	908	1000
Leprosy Mission		1323	1323	2223
Tearfund Ukraine Appeal		1450	1450	
Lymington Food Bank	233			200
Total	233	7204	7204	8465

The gift for Rwanda was shared between the Diocese of Butare where it contributed to the building of a new rural church, and the Lyndhurst Deanery projects.

The support and donations were greatly appreciated by the recipients.

Soon after the outbreak of war in Ukraine a donation of £1450 was sent to relieve hardship via Tearfund. In addition bedding, clothes, toiletries, female hygiene products, and nappies were sent.

Donations of £233 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 £3,270, being £10 per pupil. Included under the line item Outreach was £790 in respect of bibles given to all year 6 leavers at Hordle and Tiptoe schools.

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

FINANCIAL REVIEW

There was a surplus on General Fund of £2,488, meaning the Accumulated Balance is now £53,549. General Fund Income increased slightly in 2022 as regular planned giving by the congregation was maintained. Income from the letting of two church halls increased as they were open normally for the whole year following the pandemic. Total Income was £193,374 in 2022 against £159,155 in 2021. Primarily this was because, following an appeal to the congregation to pledge their support for the PCC proposal to appoint a Children's and Youth Worker, £26,962 was actually received. The vacant position is presently being advertised. Income was also boosted by £15,000 re the continued private letting of Church Cottage. Total expenditure in 2022 was £154,485 compared with £154,328 in 2021. We were determined to do our absolute best to increase our support to Common Mission Fund to the full amount requested in 2022. We are grateful that our finances remained in reasonable order following the pandemic and interregnum in 2020/ 2021 to enable us to achieve this in 2022. We paid the full amount of £88,000 to the Diocese in 2022 (an increase of £4,000) which represented 55% of our total expenditure. The SOFA shows a positive net movement in funds of £38,471. Our expenditure was not affected by high energy prices in this year because of gas and electricity contracts agreed in 2020 and expiring in April 2023 (gas) and August 2023 (electricity). Unit prices will more than double in both cases so will impact 2023 and beyond.

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 2022 was £154,485 so Reserves of at least £38,621 were required. The Balance on General Fund at year end of £53,549 may therefore be regarded as a satisfactory state of affairs.

VISION FOR THE FUTURE

As I look back on my first year as Vicar of our Parish, I see much to give thanks for and good signs that there is much to look forward to in the months ahead. In the wider world we continue to witness seismic upheavals on social, political, economic and climatic levels. There is more change to come, and challenges to face as we keep asking what it means to follow Christ faithfully over the coming year. But "Jesus Christ is the same yesterday and today and for ever", (Hebrews 13:8) and the task the last before us is the same as it ever was – to hold out the gospel of eternal life through faith in Christ in all that we are, say and do, as we grow together as God's people, following his word. Phil Mullins

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 81%. 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, finance, 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.

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Standing Committee members 2022

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 2022 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 until June 2022); Mr A Franklin (Treasurer); Mrs M Moynagh (PCC Secretary)

PCC Current topics

A new item on each agenda during the year has been a Vicar's report in which Phil has shared his thoughts on what is happening in the Parish. After the APCM member training was given for the whole PCC. A PCC Away Day in June discussed the Vision statement of the church and how we can implement it further. An extra PCC was held with Gary Philbrick following the announcement of Anne's retirement, to debate the way forward. A finance committee has been set up to help the Treasurer with budgeting, investments etc. The church GDPR policy has been updated to include filming of services. The Children's and Youth worker position was advertised with a closing date in December. Eco church has kept the PCC informed of ways to help the environment and has provided personnel for the Community 'Warm Spaces' initiative. Quinquennial inspections of all buildings have taken place and raised issues which together with the damage from the mini tornado that hit Tiptoe church site have been in a rolling programme of repairs. Health and safety issues have been dealt with as they arise. Safeguarding PCC member training has continued as have the reviewing and updating of all our policies on a regular basis. Liz Wyatt was appointed as the new Parish Safeguarding Officer in November. All Saints' service times were adjusted to 9am and 10.30am from January 1st 2023 for a trial 6 month period. Advent windows, hall charges, reintroducing wine at communion, church cottage rental, welcoming newcomers, and Hordle housing developments have all been discussed.

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).

PSO replacement

Our Parish Safeguarding Officer of many years, Gill Morris, retired from this role towards the end of 2022. We are extremely grateful for the huge amount of work and effort she has put into safeguarding in our Parish during her time in office.

Having followed the Church of England Safer Recruitment procedures, Liz Wyatt was subsequently appointed to the role on November 28th, 2022, and consequently is our new Parish Safeguarding Officer. She is already working her way through the various safeguarding training courses and DBS clearance required for her role.

Policies and guidelines

The PCC continue to review current policies annually as required (e.g., Parish Safeguarding Policy, Recruitment of Ex-Offenders, etc) as well as discussing and approving new policies, guidelines, and arrangements for Parish activities, especially those which involve children and/or vulnerable adults.

The PSO and PSO assistant have continued to ensure that all Church members who fulfil volunteer roles which involve children and vulnerable adults keep their Diocesan Safeguarding training up to date along with DBS clearance when necessary. These now need to be renewed every 3 years at the level required by the Diocese or National Church. All PCC members also have to complete these trainings because, as a committee, they have overall responsibility for all activities that run in the Parish.

We are very grateful that so many of our Church family are prepared to help in lots of different ways and also that they understand the need for this training.

Dashboard

We have started to use the Diocesan Safeguarding Dashboard as a way of regularly checking our Parish progress towards all aspects of Safeguarding. This will be our primary area of focus for the coming year.

Liz Wyatt and Louise Booth

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Deanery Synod

Spring Synod meeting at St Luke's Church, Sway.

There was an introduction by Rev Simon Newham the new Area Dean.

Rev James Pitkin, vicar of Thorngate parishes and General Synod representative talked about the structure and function of the General Synod. There are 1.4 million Church of England people on electoral roles and 16,000 places of worship. This talk was followed by a question and answer session.

St Winifred's, Totton is our Resource Church and has been transformed. Part of the funding comes from the National Church with targets set for growth.

Many items were then discussed including the Lighthouse Ministry which helped the interaction with children and family workers across the deanery.

General thanks to Bishop Debbie were expressed by the meeting and the Deanery secretary would convey this to her. The Church Tent will go ahead this year.

Summer Synod meeting at St Andrew's Church, Dibden Purlieu

There was a talk about Workspace Chaplaincy by Lisa Thomas, newly elected to the Deanery Synod. She works for IBEX, a south coast charity working within the workplace by developing and supporting chaplaincy. The work is mainly using volunteers from local churches to set up workplace chaplaincy teams. IBEX is working in the Crown Courts e.g Winchester and Basingstoke. Their aim is to be alongside people and provide non-judgement, safe, confidential, listening to people. Alison Bennett has been appointed as Assistant Area Dean.

£10,353 has been raised by parishes for Rwanda. A Deanery visit to Rwanda will take place next year.

Autumn Synod meeting at St Wins Church, Totton

Rev Canon Gary Philbrick (Assistant Archdeacon of Winchester and Chaplain at Winchester Cathedral) talked about the benefice of the future. He said what is wanted is growing and vibrant churches at the heart of their communities reaching out to children, youth and under 35s engaging in meaningful social action, working creatively with other partners across the benefice and growing the next generation of ordained leaders and lay persons. He described his experiences in the Fordingbridge area bringing nine rural churches into one parish. His talk was followed by a long question and answer session.

Rev Ali Hill from St Wins, Totton talked about her plans to increase her congregation in a deprived area between Southampton and the forest.

Deanery Subscriptions- The treasurer has suggested that the contribution from parishes remain at 2% of the Common Mission fund for 2023.

David Potterton reported that the Church tent had been a great success.

Church Administration

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

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 and the two Church Wardens. 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 (until September 2022), Sylwia Gabryniak, Celia Hawson, Anne McMurtry, Phil Mullins (ex-officio)

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Maintenance, Health and Safety

Mr Duncan Argyle, as Churchwarden, oversees the maintenance of all parish buildings, the car park, All Saints' churchyard and the grounds at St Andrew's, supported by Mr Ed Hood (Deputy Churchwarden). The Memorial Hall is overseen by the Hall Management Committee which also ensures compliance with statutory requirements for Health and Safety. Spot checks for Health and Safety issues are undertaken and matters arising addressed (cable trip hazards, fire route exit signs, electric socket child safety covers etc.).

A spring working party in the churchyard at All Saints', and Eco Church meadow preparation in the grounds of St Andrew's have been well supported and led to enjoyable fellowship.

Following the 'Tiptoe Storm' the Butterflies Pre-school kindly undertook a great tidy up and mended some damaged fencing. 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 Mark Strode 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 2022 are:-

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

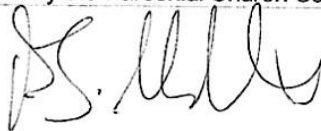
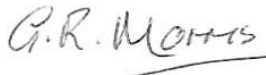
PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2022

STATEMENT OF FINANCIAL ACTIVITIES							
For the year ended 31 December 2022							
		Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
						2022	2021
	Note	£	£	£	£	£	£
INCOMING RESOURCES	2						
Voluntary Income	a	126,432	27,112	1,275		154,819	128,076
Income from investments	b	781	32			813	124
Income from Church Activities	c	19,428	15,000			34,428	30,955
Insurance Claim	d	3,314				3,314	
TOTAL INCOMING RESOURCES		149,955	42,144	1,275	0	193,374	159,155
RESOURCES EXPENDED	3						
Church Activities	a	145,535	4,342	3,658		153,535	148,856
Governance costs	b	950				950	850
Major repairs	c					0	4,622
TOTAL RESOURCES EXPENDED		146,485	4,342	3,658	0	154,485	154,328
NET INCOMING/(OUTGOING) RESOURCES		3,470	37,802	(2,383)	0	38,889	4,827
Unrealised Gains /(Losses) on Investments		(982)			564	(418)	803
NET MOVEMENTS IN FUNDS		2,488	37,802	(2,383)	564	38,471	5,630
Balances brought forward at 1 January 2022	6	51,061	18,761	841,749	1,615	913,186	907,556
FUND BALANCES AT 31 DECEMBER 2022		53,549	56,563	839,366	2,179	951,657	913,186

**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**

BALANCE SHEET at 31 DECEMBER 2022					
		2022		2021	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	4		828,509		829,237
Investments	5		33,105		3,523
CURRENT ASSETS					
Debtors and prepayments	6	6,855		10,845	
Short term deposits		49,444		46,782	
Cash at bank and in hand		37,848		27,675	
		94,147		85,302	
CURRENT LIABILITIES:					
AMOUNTS FALLING DUE WITHIN ONE YEAR					
Creditors, accruals and deferred income	6	(4,104)		(4,876)	
NET CURRENT ASSETS					
			90,043		80,426
NET ASSETS					
			951,657		913,186
FUNDS					
			£		£
Unrestricted	7		53,549		51,061
Designated	7		56,563		18,761
Restricted	7		839,366		841,749
Endowments	7		2,179		1,615
			951,657		913,186
Approved by the Parochial Church Council on		March 20th 2023 and signed on its behalf by			
					
Rev Phil Mullins (Chair)		Miss Gill Morris (Church Warden)			
The notes on pages 10 - 20 form part of these financial statements					

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 recognised when there is evidence of entitlement, receipt is probable and the amount due can be measured reliably.

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 Common Mission Fund 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.

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. Investments held in the CBF Church of England Funds are shown at their bid market valuation as at 31st December.

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 2022								
2	INCOMING RESOURCES							
				Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2022	TOTAL 2021
				£		£	£	£
2(a)	Voluntary Income							
		Planned giving:						
			Gift Aid donations	76,669	19,330		95,999	73,172
			Tax recoverable	21,181	4,832		26,013	20,505
			Other	11,185	2,800		13,985	13,225
		Collections (open plate) at all services		4,747			4,747	3,822
		Gift days (inc. tax recoverable)		6,704			6,704	8,465
		Donations, Appeals (inc. tax recoverable)		2,107	150	275	2,532	4,296
		Legacies				1,000	1,000	3,000
		Grants		3,839			3,839	1,591
				126,432	27,112	1,275	154,819	128,076
2(b)	Income from Investments			781	32		813	124
2(c)	Income from Church Activities							
		Church Hall lettings - Memorial Hall		9,116			9,116	4,332
		Church Hall lettings - St .Andrews Hall		6,031			6,031	5,391
		Church Cottage letting			15,000		15,000	15,000
		Parish Magazine		1,689			1,689	2,056
		Fees		2,592			2,592	4,176
				19,428	15,000		34,428	30,955
2(d)	Insurance Claim			3,314			3,314	

**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 2022						
3	RESOURCES EXPENDED					
		Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2022	TOTAL 2021
		£	£	£	£	£
3 (a)	Church Activities					
	Missionary and charitable giving	6,704		500	7,204	8,465
	Ministry:					
	Common Mission Fund & Deanery contribution	88,176			88,176	84,151
	Vicar's Expenses	913			913	155
	Other Clergy Expenses	566	730		1,296	2,685
	Church Cottage		2,659		2,659	2,209
	School Grant	3,270			3,270	3,384
	Upkeep of Services etc .	3,787		205	3,992	4,784
	Parish Magazine	3,196			3,196	2,889
	Church running expenses - premises	7,356			7,356	7,109
	Church maintenance	1,926		114	2,040	812
	Outreach	2,515	95		2,610	2,122
	Upkeep of Churchyard - All Saints.	3,605		1,957	5,562	3,200
	Church grounds - St Andrew's	715			715	886
	Running costs - Memorial Hall	6,801	90		6,891	6,435
	Running costs - St Andrews Hall	3,642			3,642	3,690
	Staff Salaries	7,356			7,356	6,808
	Administrative Costs	5,007	40	882	5,929	6,034
	Depreciation		728		728	3,038
		145,535	4,342	3,658	153,535	148,856
3 (b)	Governance Costs	950			950	850
3 (c)	Costs of Major repairs					
	All Saints				0	4,143
	St Andrews				0	479
		0	0	0	0	4,622
	TOTAL RESOURCES EXPENDED	146,485	4,342	3,658	154,485	154,328

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 2022									
4 Fixed Assets									
	Memorial								Total
	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	
Cost	£	£	£	£	£	£	£	£	£
At 1 January 2022	723,478	17,939	18,504	1,500	82,000	50	33,400	3,450	880,321
Additions in year									-
At 31 December 2022	723,478	17,939	18,504	1,500	82,000	50	33,400	3,450	880,321
Less Depreciation									
At 1 January 2022	11,929	17,205	18,502					3,448	51,084
Depreciation in year		728							728
At 31 December 2022	11,929	17,933	18,502	-	-	-	-	3,448	51,812
Net book value at 31.12.22	711,549	6	2	1,500	82,000	50	33,400	2	828,509
Net book value at 31.12.21	711,549	734	2	1,500	82,000	50	33,400	2	829,237
5 INVESTMENTS									
Barclays 25p Ordinary Shares									
Market Value of the 1020 Shares at 31 December 2022									£1,623
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 2022									£279
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 2022									£1,900
CBF Church of England Investment Fund - Accumulation Shares									
In September October and November 2022 , equal amounts of £10,000 were invested in shares , total £30,000									
Market Value of the total number of shares 552.81 at 31 December 2022									£29,303
Value of Investments in the Balance Sheet 2022 (2021 £3523)									£33,105

**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 2022			
	6. CURRENT ASSETS		
	(a) Debtors		
		2022	2021
		£	£
	Tax recoverable	5,655	5,918
	Legacy		3,000
	Other debtors	1,200	1,927
	Total	6,855	10,845
	(b) Liabilities		
	Amounts falling due within one year		
		2022	2021
		£	£
	Accruals for utilities	1,668	1,866
	Other creditors	2,436	3,010
	Total	4,104	4,876

**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 2022				
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 2022	in 2022	Balances
	£	£	£	£
<u>Unrestricted and Designated Funds</u>				
Accumulated Surplus	51,061	149,955	147,467	53,549
Memorial Fund	1,780	32		1,812
Church Cottage	15,532	15,000	3,199	27,333
Memorial Hall Equipment	730		728	2
Parish Pastoral Fund	719	150	185	684
Youth and Children Mission		26,962	230	26,732
Total Unrestricted & Designated Funds	69,822	192,099	151,809	110,112
<u>Restricted Funds</u>				
Choral Work at All Saints	961		95	866
All Saints Sanctuary Funds	3,227	250	610	2,867
All Saints Bell Tower	1,317	25	37	1,305
Memorial Hall	711,549			711,549
Land and Buildings	116,950			116,950
Legacies - All Saints	3,000		958	2,042
Legacies - St Andrews	4,745	1,000	1,958	3,787
Total Restricted Funds	841,749	1,275	3,658	839,366
<u>Endowment Funds</u>				
All Saints Church	1,615	564		2,179
TOTAL ALL FUNDS	913,186	193,938	155,467	951,657

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 2022

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.
- Children and Youth Mission The PCC resolved in 2022 to appoint a Children's and Youth Worker. Pledges were sought from the congregation and these covered the cost of this vacancy which is now being advertised. Donations of £26,962 were actually received.

Restricted Funds

- 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 agreed to transfer the Funds to the general use of the Parish with certain safe guards.
- 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 legacy of £3,000 was received in 2021 from the estate of a former member of the congregation at All Saints to be used for the benefit of that church. The balance remaining at 31st December 2022 was £2042.
- Legacies St Andrew's A new legacy of £1,000 was received during the year. The fund covered unexpected expenditure on making good the considerable damage to trees and fencing due to a mini tornado at St Andrew's in October.
- 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 2022						
	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:-					
	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	8	2			10
	Investments	30,926			2,179	33,105
	Current Assets	26,719	56,561	10,867		94,147
	Liabilities falling due in one year	(4,104)				(4,104)
	TOTAL	53,549	56,563	839,366	2,179	951,657

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) Six of the Trustees have claimed expenses in carrying out the duties of the PCC. The total amount of expenses reimbursed to Trustees was £1,636 in the year ending 31st December 2022 (2021: £1,707) being for travel , resources and materials, and minor building repairs.
- c) During the year MCS Property Care was paid £355 for gardening services at St Andrew's Church and £92 for roof repairs at Church Cottage. MCS Property Care is owned and operated by Mark Strode, a current trustee of the PCC. No amounts were unpaid at the year end or were written off during the year.

10. Analysis of Movement in Agency Funds

Agency Funds Recipients	Balance 1 January 2022	Incoming Funds 2022	Outgoing Funds 2022	Balance 31 December 2022
	£		£	£
Lymington Food Bank	Nil	233	233	Nil
Total movements in agency funds		233	233	

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 2022

11. Staff costs

	2022 £	2021 £
The cost of employing staff during the year was		
Wages and Salaries	<u>7,356</u>	<u>6,808</u>

The average number of employees throughout the year was one (2021:1). No employee received a salary in excess of £60,000 during the year.

12. Costs of Independent Examination and other Financial Services

	2022 £	2021 £
During the year the following amounts were payable to the Independent Examiner in respect of		
Costs of their respective external scrutiny	950	850
Total	<u>950</u>	<u>850</u>

13. Post Balance sheet events

In March 2023, repairs are expected to be carried out to the roof of St Andrew's Church, which had been damaged in the storm on 22nd October 2022 and was subject to an insurance claim of £3,314, which was received from the PCC's insurer prior to the year end. Whilst a quote for the repair work of £3,564 was approved by the PCC prior to the year end, work had not started and no binding contract had been entered into as at 31st December. As such the repair expense has been treated as a non adjusting post balance sheet event.

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

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 2022 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

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