

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 2023

Vicar: The 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 18th March 2024

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

Annual Report for the year ended 31st December 2023

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 Church Church Tiptoe.	Andrew's Hall and Cottage at With the
--	---------------------------------------

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

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.

Revd. Dr David Moynagh, Revd. Graham Fairbairn and Revd. Angie Gammon have continued to assist in preaching and taking services. Lay minister in the parish, Jo Cropp, and Lay members of the church, Gill Morris, Roger Freeman, Tim Cosby, Peter Reece, have led services, with Gill Morris, Tim Cosby, Peter Reece and Stephen Wall occasionally preaching. Revd. Peter Head (PTO) and Hazel Hainsworth (LLM) both retired in November after many years of faithful service in the parish.

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.

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

In order to implement the various strands of our Vision for our churches, the PCC met for a day in September looking at how we might do this. Four task groups were formed to look at 4 different areas, Community Engagement, Worship, Discipleship and how we can use our buildings to further the Vision. There will be a fifth area involving children and youth when Anya the Children's and Youth worker is in post. These groups report back to the PCC and will eventually present proposals to the PCC as they are formulated.

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 2023 numbers continued to increase with new people 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.

At present there are 157 parishioners on the Church Electoral Roll, 91 of whom are not resident within the parish. The average weekly attendance in the parish, counted during October, was 97 with a further 47 on average watching the online service. We have celebrated 4 baptisms and 3 weddings and held 5 funerals with 4 services at crematoriums or burials of ashes.

School services, Christingle service and carol services continue to be held.

Churches and Halls

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

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

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 all year. Special events such as the Good Friday event, Easter Egg hunt, and Hordle Flower Festival have taken place. Coffee after services, Coffee at the Potting Shed and Quiet garden continue. Halls were let out for family parties.

The Church has been represented at both Hordle and Tiptoe annual village fairs

The 9.00am service was reinstated twice a month. Café church was held in the Memorial hall for All age worship. Online church services continued with average viewing numbers of 46.

The community choir led the Carol service at All Saints'.

There was a smaller response to the Samaritans' shoe box appeal this year.

For Remembrance Day a service was held at the Hordle War Memorial and on Tiptoe Green led by Revd. Phil Mullins and Remembrance services were held in both churches.

Butterflies Preschool moved to Tiptoe school in November.

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 continued to care for neighbours.

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.

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.

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

Giving to Mission – the amount given in 2023 was £7,931. 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:

	Account s Total £
Tearfund	1345
Mission Aviation Fellowship	1175
Rwanda Lent Appeal	1620
	1184
Bible Society	
Leprosy Mission	1548
Tear Fund Earthquake Syria Appeal	1059
Total	7931

The Lent gift for Rwanda was shared between the Diocese of Butare where it contributed to the building of a new rural church in Gisanze and the Lyndhurst Deanery projects. The support and donations were greatly appreciated by the recipients.

The congregation was moved by the pictures of suffering after the earthquake in Syria and collected £1059 which was remitted via Tear Fund. .

As part of our outreach to the school the PCC made a grant of £3,300, being £10 per pupil. Included under the line item Outreach was £1154 in respect of bibles given to all year 6 leavers at Hordle and Tiptoe schools.

FINANCIAL REVIEW

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

There was a net outflow on General Fund of £3,515 meaning the Accumulated Balance is now £50,034. General Fund Income reduced in 2023 as regular planned giving by the congregation fell by £5,000 (4.6%). Several generous givers died in 2023 and a few moved out of the area. There were some newcomers to the congregation but not sufficient to maintain the level of 2022 giving .

Total Income was £171,653 in 2023 against £193,374 in 2022. Income continued to be received for the Children's and Youth Worker appeal but not at the level of 2022 . (£7,000 less) .Now that the vacant position has been filled and we welcome Anya in March 2024 , we shall invite the outstanding pledgers to contribute .

The tenants at Church Cottage left during May 2023 and as we were expecting a new Associate Minister to live in the cottage , we did not actively seek to let it out again .A short term letting for 5 months started in November 2023 . The reduction in income against 2022 caused here was £7,500.

Total expenditure in 2023 was £161,852 compared with £154,485 in 2022.

We contributed the full amount requested by the Diocese in support of the Common Mission Fund . In 2023 the request reduced from £88,000 to £82,700 but this still represented 51% of our total expenditure .

New gas and electricity contracts started in April 2023 and August 2023 respectively and unit prices more than doubled in both cases . This has already impacted church and church hall running costs .

Significant repairs had to be carried out on the guttering at All Saints church at a cost of £4,416. We applied for and received a grant for the VAT element of £736.

The SOFA shows a positive net movement in funds of £13,431.

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 2023 was £161,852 so Reserves of at least £40,463 were required.

The Balance on General Fund at year end of £50,034 may therefore be regarded as a satisfactory state of affairs. .

VISION FOR THE FUTURE

2023 has been a year of major review and change, with some exciting and positive results that point us into the year ahead. We have made progress with our two vacancies, for a Youth and Children's Minister, and for an Associate Vicar, with several rounds of advert for each, resulting in a successful appointment to the Youth and Children's role in August. Our appointee, Anya, wasn't able to start until early 2024, but the interview panel were unanimously impressed with her faith, her experience and skill in ministry, and her ideas for developing youth ministry within the parish and we are excited to see how she shapes the role as she arrives in post. We continue to advertise for the Associate Vicar role; in the meantime Rev Angie Gammon has kindly offered some dedicated support of the congregation at St Andrews, which has been warmly welcomed and very beneficial.

The PCC also embarked on two big projects in the year. The first was a review of our administration provision, following the recognition that the calls upon the office team have grown and changed rapidly in the last few years, placing strain on our current processes. We are beginning to implement some of the results of that review as 2024 arrives, and will continue to do so in the coming months.

The other major project began in September as the PCC gathered to discuss our vision statement and how we might make it a reality. As a result of this day we have created four groups focused on a different area of church life, each tasked with proposing a strategy for furthering our desire to: offer services of public worship that meet the needs of the whole church; reach our community with the gospel of salvation and the love of Christ; care for and encourage one another as Christians throughout the week. A fourth group is reviewing our premises and facilities to identify obvious areas for improvement, that can feed into the practical conclusions the other groups reached.

Each of these developments is laying the groundwork for ministry that we pray will honour Christ and inspire many to faith in Him over the years ahead.

Phil Mullins

VOLUNTEERS

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

There is a large cohort of 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 84%. 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 finance 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. There are also 4 task groups set up to work on the implementation of the Vision of the church for the future.

Standing Committee members 2023

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 2023 were Revd. Phil Mullins (Vicar) Miss G Morris (Church Warden); Mr D Argyle (Church Warden); Mr E Hood (Deputy Church Warden Hordle); Mr A Franklin (Treasurer); Mrs M Moynagh (PCC Secretary)

PCC Current topics

It has been a busy year for the PCC with 5 major topics under discussion through the year.

1. Employment of a Children's and Youth worker. This post has been successfully recruited during the year but the candidate is not free to start until end of February 2024.
2. House for duty appointment. Despite 2 rounds of advertising, no suitable candidate has come forward. In the interim Revd. Angie Gammon has offered to cover 2 Sundays a month at St. Andrew's.
3. Administrative Review. This was carried out at the request of the PCC who were aware of failings in the work of the office. The report highlighted these and other failures and discussion ensued at most meetings as to how to provide effective office cover.
4. Prayers of Love and faith for same sex couples. How to respond to this proposal from Synod led to the PCC and clergy doing the Living in love and faith course over 6 meetings in the summer. Although it was a difficult course the PCC agreed it was a positive and constructive process in which we were united in our desire to be welcoming and loving to all people.
5. How to implement our Vision for the Parish. The PCC spent a day looking at this and agreed to concentrate on 4 areas: Worship, Discipleship, Community Engagement and Buildings/Tech. Task groups have been set up to look further at these subjects over the coming year with a fifth group on Children's and Youth work to be set up when Anya is in post.

At every meeting there has also been information on Safeguarding policies, Finances, Fabric and health and safety, Eco church, plus minutes from Hall Management, Finance committee and Deanery Synod.

Other topics under discussion included: replacement for Church warden and Treasurer, website update, Letting of St. Andrew's hall, Hordle planning applications, Energy Audit, and Church weekend away or at home.

Safeguarding Report for year ending 31.12.2023

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

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).

Parish Safeguarding Officer (PSO)

Liz Wyatt has now been in post as our Parish Safeguarding Officer for just over a year. She has completed all the required Diocesan and National Church Safeguarding training and has an up-to-date DBS certificate. Louise Booth continues to work with her as Assistant PSO.

Policies and Procedures

The PCC continues to review annually the various Safeguarding policies and procedures that are in place in the parish – the Parish Safeguarding policy, Recruitment of Ex-Offenders policy and the Parish Statement on Domestic Abuse and Violence. This year the PCC has also adopted a new Parish Policy Statement for Social Media and Mobile Communications, which will be reviewed annually from now on, along with the National Church's Safeguarding Policy Statement 'Promoting a Safer Church'.

The PSO and Assistant PSO ensure that all volunteer Church members and employees in roles involving children, young people and/or vulnerable adults keep their Diocesan Safeguarding training up-to-date, along with renewing their DBS clearance every 3 years. PCC members also complete these trainings because, as a committee, they have overall responsibility for all activities that run in the Parish. All new volunteers in the Parish who wish to work with children, young people or vulnerable adults are Safer Recruited in line with the National Church procedures.

Posters giving details of people to contact in the event of a Safeguarding concern are now displayed on both Churches' noticeboards, on the Church Hall noticeboards and on the backs of all toilet doors.

The PCC and Church Wardens understand their responsibilities in implementing the National Church and Diocesan Safeguarding arrangements.

Dashboard

Within the last couple of years the Diocese has implemented an online Safeguarding Dashboard as a means of monitoring all Parishes' progress towards Safeguarding targets. As a parish we are now working through the top Level 3 requirements towards these targets. These include focusing on a range of Safeguarding Policies and Procedures, Safeguarding training, and effective Safer Recruitment arrangements for all who wish to volunteer or work within our Parish with children, young people or vulnerable adults.

All these systems and policies are intended to assist in keeping our Churches as safe as possible for **everyone**. Safeguarding is **everyone's** responsibility and we thank you for all your help, support and understanding with this work – it is much appreciated!

Liz Wyatt and Louise Booth

19.2.24

Deanery Synod

Spring Synod meeting at St Saviour's Church, Brockenhurst.

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

Greg Eland, Diocese of Winchester, gave a presentation on lay support and training. He is involved in developing 'Groundswell' which is concerned with increasing activity in communities as well as churches. He also organises Bishops Commission for Mission (BCM) and Bishops Permission to Preach. Claire Lingard, a Church Army evangelist presented on the work of the Church Army facilitating 'the ENVOY programme' which trains, develops and deepens understanding of pioneering evangelism. It was reported that Jean Burgess had been appointed Archdeacon of Bournemouth. In the Deanery we have had 5 Children and Family workers appointed over the past 12 months. The accounts were approved, David Telling, Treasurer, reporting that in 2022 the Lyndhurst Deanery was almost the lowest contributor at 87.4% to the Common Fund.

The New Forest Show and the Church Tent made a comeback during 2022 under the leadership of David Potterton. Radio Solent named the Church Tent as the happiest place on the showground.

Summer Synod meeting at St Luke's Church, Sway

The Ven. Richard Brand gave a presentation on clergy well-being. The 2020 Covenant for the care and well-being of clergy suggests care needs to happen at all levels: self-care, national church, Diocese, and the parish. A wide discussion took place concerning how we can support our clergy and what resources are available for them.

The second presentation was by Dan Gardner, an ordinand from St Win's, on contemporary worship across the Deanery. They want to work alongside other churches and are hoping to run a youth worship event as there are so many teenagers with a passion for music.

David Telling is retiring as Treasurer and is being succeeded by Peter Lay (Brockenhurst).

The Deanery Mission Group reported that they are proposing a trip to Rwanda in January 2024 starting their journey in Kigali visiting the local Compassion Projects.

Autumn Synod meeting at St Michael and All Angels Church, Lyndhurst

Jordan Shepherd from the Diocese Communications Team spoke about digital media within the parish context. He explained the importance of having an online presence in the form of the websites, e-newsletters, and social media. 1 out of 5 go to church online. There are 77 million pages on a "Church Near You", 1 out of 4 UK adults have watched a church service during lockdown. 33% first found their church online. 17 million people still visit church websites. £2.2 billion pounds was donated through church donation pages. Recommended providers include A Church near you, Wix, Wordpress, or Squarespace. Bishop Debbie has been appointed to be Bishop of Peterborough.

David Potterton reported that the Church Tent had 65 volunteers this year serving coffee, and facepainting. The Church Tent is the only charitable enterprise on the whole showground. Profit of £874 was invested in coffee machines and enough coffee for next year.

June Bailey and Liz Wyatt, Deanery Synod representatives.

Church Administration

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

PCC Appointments to the Church of England Primary School in Hordle

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

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 4 vacancies; the governors representing the church are:

Sarah Cearn, Hannah Rook, Sylvia Gabryniak, Tim Cosby, Phil Mullins (ex-officio)

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). The Memorial Hall and St Andrew's Hall are 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, failed lighting, doorbell for Memorial Hall, stability of stored tables etc.).

Much fun and fellowship was enjoyed as the Eco Team led the strimming and raking of the meadow areas at St Andrew's and in the churchyard. Mr Sam McLeod has kept the Memorial Garden looking as immaculate as ever, Mr Clive Stickland has retained good order across the churchyard, Mr Andy Booth and Mr Terry Read have swept up tons of leaves from in front of All Saints', and Mr Mark Strode has kept the grass at St Andrew's well clipped and uncluttered by fallen twigs..

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 2023 are:-

Vicar	Revd Phil Mullins	
Church Wardens	Gill Morris Duncan Argyle Ed Hood	Lay Chair Fabric, Health & Safety Deputy warden All Saints'
Deanery Synod Representatives	Liz Wyatt June Bailey	Safeguarding Officer
Members serving on PCC in 2023	Chris Benson Andy Booth Helen Edmonds Andrew Franklin Roger Freeman Clive Gammon Anne Mc Murtry Ruth Moody Jones Mary Moynagh Alastair Pickburn Mark Strode	Treasurer 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 2023

STATEMENT OF FINANCIAL ACTIVITIES							
For the year ended 31 December 2023							
		Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
		£	£	£	£	2023	2022
	Note	£	£	£	£	£	£
INCOMING RESOURCES	2						
Voluntary Income	a	119,739	19,959	569		140,267	154,819
Income from investments	b	2,194	678			2,872	813
Income from Church Activities	c	20,937	7,577			28,514	34,428
Insurance Claim	d					0	3,314
TOTAL INCOMING RESOURCES		142,870	28,214	569	0	171,653	193,374
RESOURCES EXPENDED	3						
Church Activities	a	145,773	5,191	2,208		153,172	153,535
Governance costs	b	950				950	950
Major repairs	c		2,374	2,042		4,416	
Insurance Claim	d	3,314				3,314	
TOTAL RESOURCES EXPENDED		150,037	7,565	4,250	0	161,852	154,485
NET INCOMING/(OUTGOING) RESOURCES		(7,167)	20,649	(3,681)	0	9,801	38,889
Unrealised Gains /(Losses) on Investments	5	3,652			(22)	3,630	(418)
NET MOVEMENTS IN FUNDS		(3,515)	20,649	(3,681)	(22)	13,431	38,471
Balances brought forward at 1 January 2023	7	53,549	56,563	839,366	2,179	951,657	913,186
FUND BALANCES AT 31 DECEMBER 2023		50,034	77,212	835,685	2,157	965,088	951,657

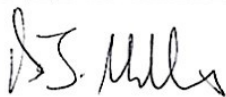
PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

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

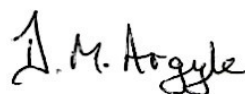
BALANCE SHEET at 31 DECEMBER 2023

		2023		2022	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	4		828,509		828,509
Investments	5		36,735		33,105
CURRENT ASSETS					
Debtors and prepayments	6	7,287		6,855	
Short term deposits		70,133		49,444	
Cash at bank and in hand		<u>25,468</u>		<u>37,848</u>	
		<u>102,888</u>		<u>94,147</u>	
CURRENT LIABILITIES:					
AMOUNTS FALLING DUE WITHIN ONE YEAR					
Creditors, accruals and deferred income	6	<u>(3,044)</u>		<u>(4,104)</u>	
NET CURRENT ASSETS			99,844		90,043
NET ASSETS			<u>965,088</u>		<u>951,657</u>
FUNDS					
			£		£
Unrestricted	7		50,034		53,549
Designated	7		77,212		56,563
Restricted	7		835,685		839,366
Endowments	7		<u>2,157</u>		<u>2,179</u>
			<u>965,088</u>		<u>951,657</u>

Approved by the Parochial Church Council on March 18th 2024 and signed on its behalf by



Rev Phil Mullins (Chair)



Mr Duncan Argyle (Church Warden)

The notes on pages 11-21 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

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

The Common Mission Fund share is accounted for when paid over.

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. 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.

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

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

£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

[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 2023

[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 2023									
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 2023	723,478	17,939	18,504	1,500	82,000	50	33,400	3,450	880,321
Additions in year									-
At 31 December 2023	723,478	17,939	18,504	1,500	82,000	50	33,400	3,450	880,321
Less Depreciation									
At 1 January 2023	11,929	17,933	18,502					3,448	51,812
Depreciation in year									-
At 31 December 2023	11,929	17,933	18,502	-	-	-	-	3,448	51,812
Net book value at 31.12.23	711,549	6	2	1,500	82,000	50	33,400	2	828,509
Net book value at 31.12.22	711,549	6	2	1,500	82,000	50	33,400	2	828,509
5 INVESTMENTS									
Barclays 25p Ordinary Shares									
Market Value of the 1020 Shares at 31 December 2023									£1,568
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 2023									£293
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 2023									£1,864
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 2023									£33,010
Value of Investments in the Balance Sheet (2022 £33,105)									£36,735

**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 2023						
5. INVESTMENTS (continued)						
	Unrestricted	Designated	Endowment	TOTAL FUNDS		
	Funds	Funds	Funds	2023	2022	
	£	£	£	£	£	
a) Barclays 25p Ordinary Shares						
Valuation at 1 January	1,623	-	-	1,623	1,908	
Unrealised gain/ (loss)	(55)	-	-	(55)	(285)	
Valuation at 31 December	1,568	-	-	1,568	1,623	
b) Lloyds Banking Group 25p Ordinary Shares						
Valuation at 1 January	-	-	279	279	294	
Unrealised gain/ (loss)	-	-	14	14	(15)	
Valuation at 31 December	-	-	293	293	279	
c) BP 25c Ordinary Shares						
Valuation at 1 January	-	-	1,900	1,900	1,321	
Unrealised gain/ (loss)	-	-	(36)	(36)	579	
Valuation at 31 December	-	-	1,864	1,864	1,900	
d) CBF Church of England Investment Fund - Accumulation Shares						
Valuation at 1 January	29,303	-	-	29,303	-	
Purchases at cost	-	-	-	-	30,000	
Unrealised gain/ (loss)	3,707	-	-	3,707	(697)	
Valuation at 31 December	33,010	-	-	33,010	29,303	
TOTAL VALUATION 31 DECEMBER	34,578	-	2,157	36,735	33,105	
SUMMARY OF UNREALISED GAINS/ LOSSES						
Investments (note 5a - 5d)	3,652	-	(22)	3,630	(418)	
During 2022 three tranches of £10,000 were invested in the CCLA Church of England Investment Fund. The holding at 31 December 2023 was 552.81 shares (2022: 552.81 shares) which cost £30,000.						
6. CURRENT ASSETS						
(a) Debtors						
				2023	2022	
				£	£	
Tax recoverable				6,300	5,655	
Other debtors				987	1,200	
Total				7,287	6,855	
(b) Liabilities						
Amounts falling due within one year:						
				2023	2022	
				£	£	
Accruals for utilities				1,340	1,668	
Other creditors				1,704	2,436	
Total				3,044	4,104	

**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 2023				
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 2023	in 2023	Balances
	£	£	£	£
<u>Unrestricted and Designated Funds</u>				
Accumulated Surplus	53,549	146,522	150,037	50,034
Memorial Fund	1,812	113		1,925
Church Cottage	27,333	8,313	6,380	29,266
Memorial Hall Equipment	2			2
Parish Pastoral Fund	684	500	317	867
Youth and Children Mission	26,732	19,288	868	45,152
Total Unrestricted & Designated Funds	110,112	174,736	157,602	127,246
<u>Restricted Funds</u>				
Choral Work at All Saints	866		226	640
All Saints Sanctuary Funds	2,867	348	534	2,681
All Saints Bell Tower	1,305	221	131	1,395
Memorial Hall	711,549			711,549
Land and Buildings	116,950			116,950
Legacies - All Saints	2,042		2,042	0
Legacies - St Andrews	3,787		1,317	2,470
Total Restricted Funds	839,366	569	4,250	835,685
<u>Endowment Funds</u>				
All Saints Church	2,179		22	2,157
TOTAL ALL FUNDS	951,657	175,305	161,874	965,088

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 2023

b) Conditions governing the use of each Fund

Unrestricted and Designated Funds

- | | |
|--|--|
| <ul style="list-style-type: none"> • Accumulated Surplus | Funds where no conditions have been imposed by the donors or introduced by the PCC. |
| <ul style="list-style-type: none"> • 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. |
| <ul style="list-style-type: none"> • Church Cottage Tiptoe | As this cottage was not required as a residence by the incoming Associate Vicar, the cottage was rented out since the end of July 2020 until May 2023 when the tenants left. We did not actively seek to re-let the property but a short term letting for five months started in November 2023. The rent charged and the expenses incurred as landlord for the property are included under this heading. |
| <ul style="list-style-type: none"> • Memorial Hall Equipment | In 2019, a member of the congregation met the cost of a replacement boiler in the Memorial Hall. The boiler cost was depreciated over four years. |
| <ul style="list-style-type: none"> • Parish Pastoral Fund | The Fund was established in 2013 to support the pastoral work of the Parish. |
| <ul style="list-style-type: none"> • 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. An appointment has now been made and we welcome Anya in March 2024 . |

Restricted Funds

- | | |
|---|---|
| <ul style="list-style-type: none"> • 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. |
| <ul style="list-style-type: none"> • 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. |
| <ul style="list-style-type: none"> • 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. |
| <ul style="list-style-type: none"> • 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. |
| <ul style="list-style-type: none"> • Legacies All Saints | The remaining balance was used to fund part of the cost of necessary guttering repair. |
| <ul style="list-style-type: none"> • Legacies St Andrew's | Part of the remaining balance was used to fund the cost of replacing high level lighting with 11 LED Panels. |
| <ul style="list-style-type: none"> • 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 1 st January 2018. |

Endowment Fund

- | | |
|--|---|
| <ul style="list-style-type: none"> • 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 2023						
	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	34,578			2,157	36,735
	Current Assets	18,384	77,210	7,294		102,888
	Liabilities falling due in one year	(2,936)		(108)		(3,044)
	TOTAL	50,034	77,212	835,685	2,157	965,088

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. (2022: none)
- b) Seven of the Trustees have claimed expenses in carrying out the duties of the PCC. The total amount of expenses reimbursed to Trustees was £2,726 in the year ending 31st December 2023 (2022: £1,636) being for travel, resources and materials, and minor building repairs. A further £215 of trustees' expenses relating to telephone, travel and stationery were unreimbursed at the year end.
- c) During the year MCS Property Care was paid a total of £1,008, consisting of £360 for gardening services, £138 for repairs to the vestry door at St Andrews Church and £510 for vicarage outbuildings repairs (2022 total: £355). 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 (2022: nil).

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 2023

10. Staff costs

	2023 £	2022 £
The cost of employing staff during the year was		
Wages and Salaries	<u>8,190</u>	<u>7,356</u>

The average number of employees throughout the year was one (2022:1). No employee received a salary in excess of £60,000 during the year.

11. Costs of Independent Examination and other Financial Services

During the year the following amounts were payable to the Independent Examiner in respect of	2023	2022
	£	£
Costs of their respective external scrutiny	950	950
Total	<u>950</u>	<u>950</u>

12. Post Balance sheet events

There were no post balance sheet events .

13. Going Concern

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

14. Analysis of Movement in Agency Funds

Agency Funds Recipients	Balance 1 Jan 2023 £	Incoming Funds 2023	Outgoing Funds 2023 £	Balance 31 Dec 2023 £
Search Light Theatre Company	Nil	2442	(2442)	Nil
Total movements in agency funds		<u>2442</u>	<u>(2442)</u>	Nil

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 A - INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S 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 2023 which are set out on pages 9 to 21.

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").

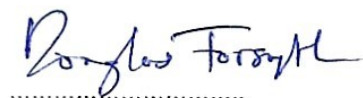
I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 FCA
Roydon Cottage, Sandy Down, Boldre, Lymington, SO41 8PL

18 March 2024