

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARY AND ST GABRIEL, HARTING

England & Wales - Charity number 1138062

## Details

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**Other names** PCC HARTING

**Status** Registered

**Legal form** Previously excepted

**Registered** 2010-09-16

**Register** [View on the Charity Commission register](#)

## Contact

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Petersfield  
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## Activities

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**Objects:** Promoting in the ecclesiastical parish the whole mission of the Church.

**Activities:** It is a church.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- West Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£268,691	£125,940	-	-
2023-12-31	£79,702	£91,404	-	-
2022-12-31	£75,047	£92,643	-	-
2021-12-31	£80,719	£95,282	-	-
2020-12-31	£95,968	£76,741	-	-

## Trustees

Name	Role	Appointed
Alun Thomas		2018-04-25
Andrea Frears		2017-04-27
Diane Lesley Hayman		2014-04-29
Emma Overend		2022-05-16
Hatti Cossart		2018-04-25
JANE HODGSON		2011-05-17
Julie Cragg		2022-05-16
Peter Cragg		2022-05-16
Peter Hayman		2025-05-12
Rev Simon Paul Holland		2024-07-28
Sarah Wilcox		2018-04-25
Sharron Morton		2025-05-12

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# Accounts

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Trustees' Annual Report (TAR)  
2025 Report and Accounts for  
the  
Parochial Church Council of St Mary & St Gabriel,  
Harting

## Aim and purposes

The Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Mary & St Gabriel Church and associated buildings.

## Objectives and activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at South Harting. 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. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

## Achievements and performance

### Worship and prayer

There is a range of services during the week and over the course of the year, which all are welcome to attend. At present there are 81 parishioners on the Church Electoral Roll.

The parish was deeply saddened by the departure of its previous incumbent, the Reverend Harriet Neale-Stevens, for a senior appointment at Portsmouth Cathedral in the summer of 2023. Her ministry had been particularly fruitful. Over the year that followed, services were maintained on a slightly reduced basis, thanks to the generosity and goodwill of a number of retired clergy. The current Rector, Simon Holland, was instituted in July 2024. There is a challenge to be faced in increasing regular attendance at services, which remains significantly below pre-Covid levels, but there are encouraging signs and a positive spirit among the congregation.

The monthly All Age Eucharist continues to attract a number of families as well as older regular members of the congregation, and attendance at Christmas services, both the Crib Service and the main Christmas Day Eucharist was high, as usual. The main Sunday Eucharist alternates between Harting and Elsted, and an 8am Communion service is held every Sunday. A midweek Eucharist has been

reintroduced on Wednesdays, and Morning Prayer is said in church every weekday morning.

The church is fortunate in having a skilled and committed organist and choirmaster, and worship is led by a dedicated choir. The church bells are rung at all principal services. Members of the congregation read lessons, serve at the Eucharist and provide refreshments after all the main services. There is a thriving branch of the Mothers' Union.

The Pastoral Offices remain freely available to any parishioner who requires them, and weddings, baptisms and funerals have been regularly held in church throughout the year. The churchyard is available for the interment of cremated remains, but burial space is nearly exhausted.

### **Harting Primary School**

Links between the Primary School and the Parish Church remain strong. The Rector leads an Assembly every week and is a member of the Governing Body, together with another Foundation Governor from the congregation. The entire school comes to the church for services at the end of both the Easter and Christmas terms.

### **Pastoral care**

Some members of our parish are unable to attend church due to sickness or age. The Rector takes Holy Communion to those who have requested it, either at their homes or in hospital, and makes regular pastoral visits to parishioners.

### **Mission and Evangelism**

The parish benefits from having an excellent website and social media platform, and all services and church events are attractively advertised.

Study courses were held during Advent and Lent and a weekly soup lunch was held during Lent. A monthly Café offers a point of social contact, and a monthly Tots service for pre-school children is much appreciated by new parents from in and around the village.

The church supports the local Foodbank and also helps fund a Deanery Family Support Worker.

In all these ways the Christian faith is proclaimed and expressed.

### **Deanery Synod**

Sarah Wilcox, Hatti Cossart and Julie Cragg are currently the Deanery Synod Representatives. This provides the PCC with an important link between the parish and the wider structures of the church.

### **Ecumenical relationships**

We maintain close ties with Harting Congregational Church, holding a number of joint services, including the Tent Service in August. The Rector has led two evening services there since his arrival.

### **The Church Building, Fabric and Contents (report by Hatti Cossart and Sarah Wilcox, Churchwardens)**

Last year the rebuilding of the Garden Store was completed, on time and slightly below budget. The building is now completely water-tight and safe for use.

We have received the QQ report from Simon Dyson which was completed in January 2025. This is a very full report which will need the Standing Committee to examine in full before it can be reported on.

We needed to repair the organ, which was costly, added to which we had to hire a temporary organ. The work has now been completed.

The company Burrow's carried out an electrical inspection and this was followed up by a report which showed the installations within the church to be good and compliant with current legislation.

The lightning conductor was checked and passed inspection.

The usual monthly cleaning has been very successful, and due to all our willing volunteers we have saved a lot of money, while keeping our beautiful church clean and well presented.

A new lectern was commissioned and completed by Alex Jones in memory of Roger Holmes and has been installed in the church.

The paths throughout the churchyard have been jet washed clean during the past year.

## **Safeguarding** **(report by Jane Thwaites, Safeguarding Officer)**

### **Safeguarding Training**

1. There are now 12 qualified First Aiders in the Benefice following our completion of the St John Ambulance course on 7<sup>th</sup> March they are: Rev Simon, Church Wardens: Tom, John, Hatti and Sarah, Rosie, Dianne, Caroline, Julie, Peter, Nigel Johnson Hill and me. The outstanding action is to ensure and publicise how we access the Defib machines: in the Church porch in Harting and for Elsted and Diding there is one on the Cricket pitch side of Elsted Village Hall.
2. The training courses on the Diocesan website have been revised with the addition of Domestic Abuse which is recommended (not required) for Churchwardens, PCC members and the Director of Music, I have completed this training and would recommend it - it is very thought provoking. I am booked onto a taught leadership course next month as mine has expired.
3. The training requirements have been updated please do check you are up to date [Training Requirements - Diocese of Chichester Safeguarding](#)

### **Raising concerns**

Every Church Warden and other key people in our Benefice have received an up-to-date list of contact phone numbers should they need to report or discuss a safeguarding concern, I have a few left so let me know if you'd like one.

### **New Safeguarding quality framework**

The Diocese have finally seen sense and are introducing a much simpler Safeguarding Quality assurance framework in May. It is called the "Parish Dashboard". This will replace SQP which has been in effect for eight years.

It is a user-friendly and effective tool that is already being used by most other dioceses across the country. It is currently being trialled with more than 20 parishes (large and small) across our diocese and the feedback has been very positive.

The goal is to make safeguarding compliance simpler by providing safeguarding officers with everything they need in one place. I have already had a look and seems to be very helpful for me and all of you, there is an opportunity to start using it straight away, which I have applied to do.

## Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure and is a Registered Charity. The method of appointment of PCC members is set out in the Church Representation Rules. At St Mary & St Gabriel the membership of the PCC consists of the incumbent, the Churchwardens, two Lay Readers and members elected from the congregation who are on the Electoral Roll of the church. Those who attend our services are encouraged to register on the Electoral Roll and to 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. During the year full PCC met three times.

## Administrative information

The Parish Church of St Mary & St Gabriel is situated in South Harting, West Sussex. It is part of the Diocese of Chichester within the Church of England. The correspondence address is The Reverend Simon Holland, The Rectory, The Street, South Harting, Petersfield. GU31 5QB.

PCC members who currently serve are:

### **Ex Officio members:**

Reverend Simon Holland (Rector and Chair)

Hatti Cossart (Churchwarden)

Sarah Wilcox (Churchwarden)

### **Elected members:**

Julie Cragg. (Secretary)

Peter Cragg (Treasurer and Electoral Roll Officer)

Andrea Frears

Diane Hayman

Jane Hodgson

Emma Overend

Alun Thomas

### **Co-opted members:**

Jane Thwaites (Safeguarding Officer)

## Additional Reports

# Midhurst Deanery Synod

## Report on Activity in 2024

### Meetings during the year

16 <sup>th</sup> January 2024	Synod Standing Committee	Attendance Clergy 3 out of 3 Attendance Laity 3 out of 3
27 <sup>th</sup> February 2024	Deanery Synod	Attendance Clergy 6 out of 7 Attendance Laity 15 out of 29
11 <sup>th</sup> June 2024	Synod Standing Committee	Attendance Clergy 3 out of 3 Attendance Laity 3 out of 3
25 <sup>th</sup> July 2024	Deanery Synod Awayday	Attendance Clergy 6 out of 9 Attendance Laity 16 out of 28
29 <sup>th</sup> October 2024	Deanery Standing Committee	Attendance Clergy 2 out of 3 Attendance Laity 3 out of 3
27 <sup>th</sup> November 2024	Deanery Synod	Attendance Clergy 5 out of 7 Attendance Laity 19 out of 28

The year has been led by the Rural Dean Revd Trish Bancroft and the Lay Chair Christina Heath.

The representatives on the Diocesan Synod were elected in the early summer and are -

Revd Trish Bancroft (Rural dean)	Christina Heath (Lay Chair)
Revd Canon Derek Welsman	Kevin Edgeley (Deanery Treasurer)
Revd Marcus Collis	Roger Bricknell (Deanery secretary)

### Diocesan Finance PMC

The 2024 deficit for the Diocese was estimated at £1.5m, this had been reduced to £700,000 after a transfer of £800,000 from its reserves. It was emphasised at various meetings that this was likely to be the last available transfer from reserves.

The PMC for 2024 was set at -

PMC for 2024 after crediting Vacancy credit and Fees returned was £81,445 for a full time Priest.

Pledges were made in the normal way, and they have been complied with by the end of the year.

The Diocese passed a resolution about the financial status as follows

That this Synod:

(i) call upon the Church Commissioners and Archbishops Council to undertake everything necessary to effect a redistribution of financial resources directly to Diocesan Stipend Funds to reflect the value of contributions made by Diocesan Boards of Finance to the Church of England Funded Pension Scheme since it was established by the settlement of 1997 (£2.6 billion); and

(ii) call upon Diocesan Boards of Finance to manage the funds redistributed as a result of the above to support parish ministry in the ways discerned locally to be most effective in enabling growth and sustaining the Church of England's commitment to be a Christian presence in every community.

## **Deanery finances**

The parishes contributed £30 to the deanery for expenses incurred by the Deanery such as –

Church Wardens Swearing in Service

Awayday expenses

Confirmation Service

## **Family Social Work**

2024 has been a very successful year. All benefices managed to contribute the desired amount to the project which was £800. It was paid to the Deanery Treasurer who made the required payments to FSW at the end of the year. One Benefice was found to be considerably in advance with its payment and adjustment to account for this were made.

Kirsty, the FSW Practitioner has been joined by a second Practitioner to assist with the ever-increasing workload in our Deanery.

The monthly newsletters are circulated to all members of the deanery and indicate the work that goes on. FSW is proving to be a great service for the Deanery. We would have struggled to cope with these problems without them.

## **Deanery Mission Action Plan**

During the year, at all of the meetings the Deanery action plan has been substantially modified. We have taken advice from the Diocese and the 4 mores as headings has been removed. The monitoring document, showing the details is attached to this report.

The major activity in this area has been the development within the Deanery of our own safeguarding courses, to be given as training seminars to groups of people within the Deanery. This was prompted because there were a consider number of people who were not happy with the diocesan computer training package. The deanery at one of its meetings strongly advised all Parishes/Benefices to have their own Safeguarding Officer / Individual, and asked the members of the Deanery Synod to make sure it happens.

It is hoped that the clergy exchange on one Sunday, where Clergy will conduct services in other than their own Benefice will take place in the spring summer of 2025.

## **Diocesan Net Carbon Zero by 2030 Project. (6-year project) ECO Church**

The Deanery is now aware of what is entailed in this project. It has made a very Strong recommendations on the subject.

- All PCC's should have NCZ as a permanent item on all their agenda's. We have asked members of the Synod to make sure it happens.
- The deanery strongly recommend the use of the Roche system either direct or through the Diocesan Roche system.
- A diocesan group exists to give advice and exchange ideas. It has conferences to assist everyone in this area.
- A presentation on the ECO Church was given to the Deanery on their awayday.

## **The Deanery Treasurers**

A very productive meeting was held with the PCC treasurers and the members of the Standing committee. The Deanery Treasurer was able to provide substantial information on the way the Diocese was progressing, answer questions and give advice.



Roger Bricknell Deanery Secretary.

### **Bell Ringers Report (Chris Rose, Tower Captain)**

Harting bell ringers continue to meet every Tuesday at 7.30pm to practice and ring for the 10 o'clock service twice a month also ring for weddings and events throughout the year. We are lucky to have such an enthusiastic team of ringers when many of local Churches have stopped ringing due to lack of ringers and support . Harting bells are known throughout the ringing world as being difficult to ring this is due to the long draft and no guides to guide the ropes which require a good bell handling skills

Chris Rose is our current tower captain and steeple keeper and Pat James is our secretary . Pru Barlow looks after our finances and is our treasurer .

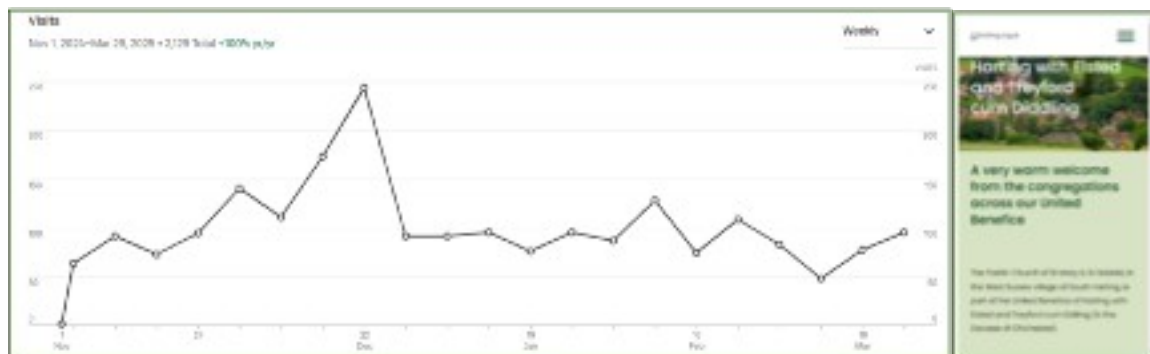
We are short of ringers at the present time and could do with some learners to keep our bells ringing . If there's any one who is interested please come up on Tuesday at 7.30

### **Website and Social Media update for APCM 2025**

#### **Harting.org.uk**

The new Benefice Website was redesigned and launched last November and, since then, we have seen an immediate increase in activity. The graph below shows steady usage with a peak in December. Over half of visitors were using a mobile which shows the importance of having a 'responsive' website (see image below) which detects what is being used to view content (PC, Tablet or Mobile). Around half of the visits

came via Google searches with most of the remainder being direct use of the web address.



There has been a rolling programme of additional content, including the Community Page; Gallery section; News posts; a monthly message from Simon; regular additions to What's On and continuous updates to the landing page and Services.

Frustratingly, I still find that some people don't know about the website which includes content for all three churches. However, word is getting around, especially in Harting.

Please email me with any ideas for content or other contributions - [pjhaymanathome@btinternet.com](mailto:pjhaymanathome@btinternet.com) or click on my link on the Who's Who page.

## Social Media

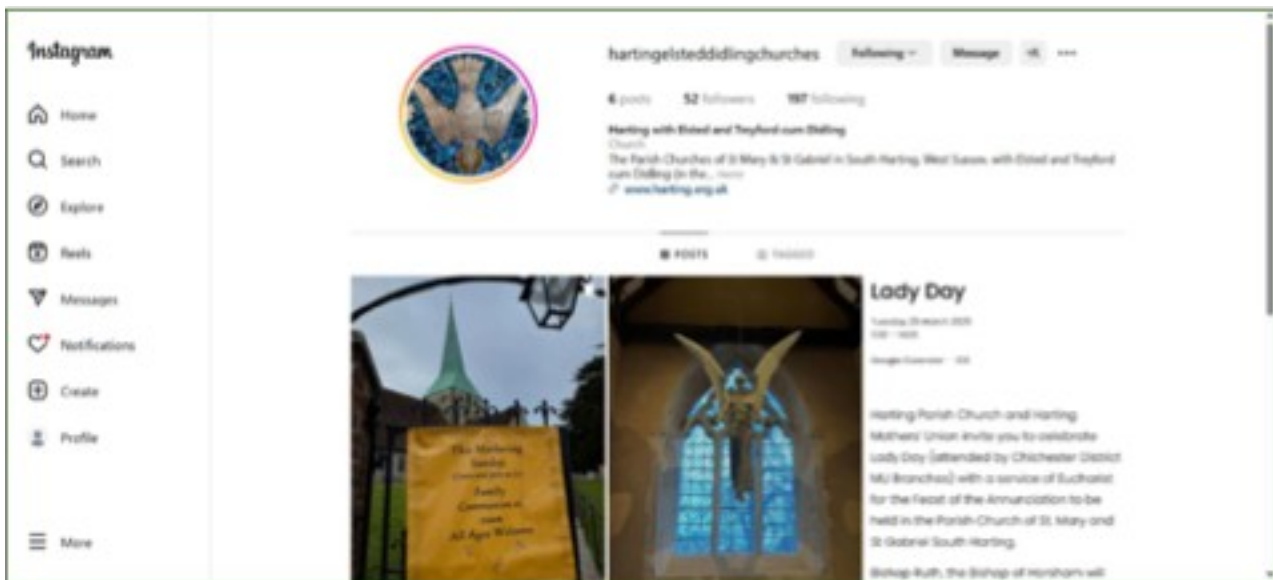
Some of you may have noticed that icons for Facebook and Instagram have appeared on the navigation bar and Contact Us page.



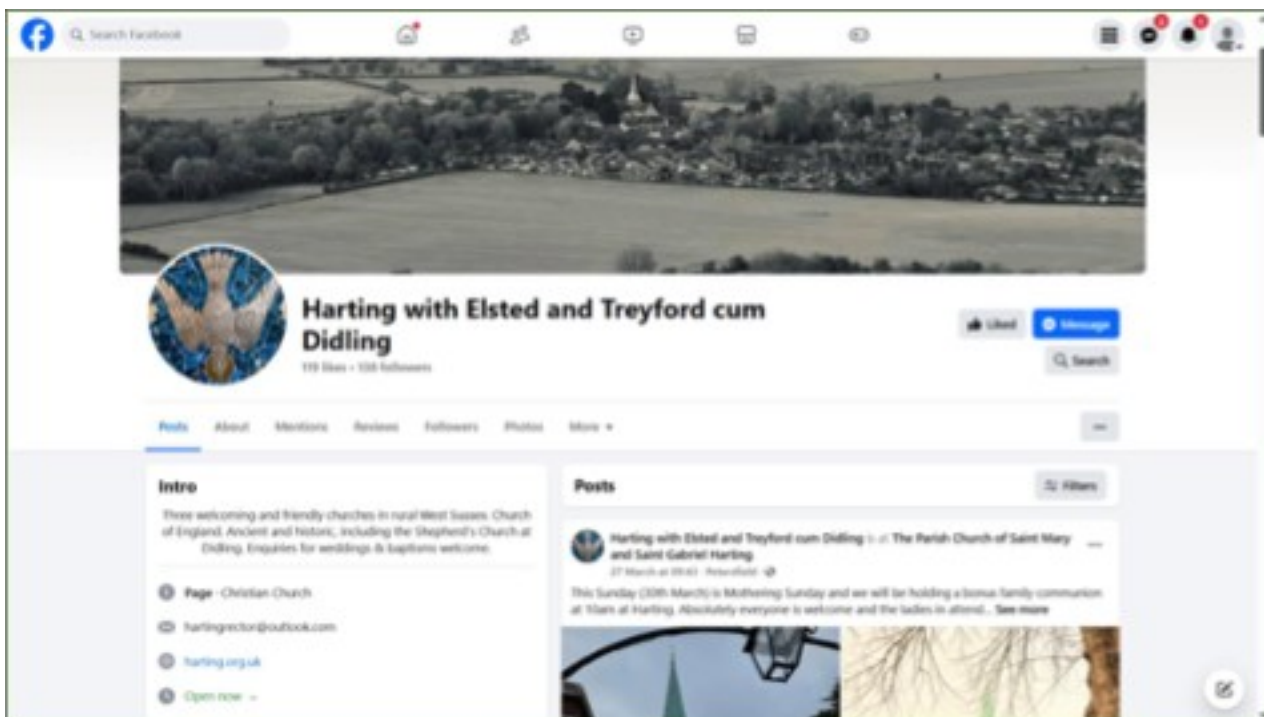
I am delighted that Sarah Hames has kindly taken on our Social Media communications. She has now put these channels live and is starting to add content.



<https://www.instagram.com/hartingelsteddidlingchurches/>



<https://www.facebook.com/hartingchurch>



Both platforms are linked, being part of META, which means that a post on Instagram can show on Facebook and vice-versa. Our strategy is to extend our reach and connect with people who are not necessarily parishioners but look to our churches as being at the heart of the community.

Sarah will be posting regularly as you can see from in the image above. Please take a look and join in.

**Peter Hayman**



**Parochial Church Council**  
**of**  
**St Mary and St Gabriel, South Harting**

**Financial statement**  
**for the year ended**  
**31 December 2024**

**Statement of Financial Activities for the Year Ended 31 December 2024**

**Income from:**

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL Funds 2024	TOTAL Funds 2023
a. Donations & legacies					
Planned Giving	30,797			30,797	32,699
Collections at services	9,207			9,207	6,154
Sundry donations and appeals	3,464			3,464	2,658
Repay donation received in error in earlier year	(5,000)			(5,000)	0
Tax recovery from HMRC	8,833			8,833	8,735
Legacies	193,120			193,120	0
Grants	0			0	0
	<u>240,421</u>	<u>0</u>	<u>0</u>	<u>240,421</u>	<u>50,246</u>
b. Activities for Generating Funds					
Fund-raising	1,509	0	0	1,509	2,069
	<u>1,509</u>	<u>0</u>	<u>0</u>	<u>1,509</u>	<u>2,069</u>
c. Investment Income					
Interest and Dividends	5,639	5,357	11,855	22,851	18,619
	<u>5,639</u>	<u>5,357</u>	<u>11,855</u>	<u>22,851</u>	<u>18,619</u>
d. Church Activities					
Rental of premises	200	0	0	200	210
Fees from Weddings, Funerals, Elsted	3,710	0	0	3,710	8,558
	<u>3,910</u>	<u>0</u>	<u>0</u>	<u>3,910</u>	<u>8,768</u>
<b>Total Income</b>	<b><u>251,479</u></b>	<b><u>5,357</u></b>	<b><u>11,855</u></b>	<b><u>268,691</u></b>	<b><u>79,702</u></b>

**Expenditure on:**

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL Funds 2024	TOTAL Funds 2023
a. Fundraising Costs	0	0	0	0	0
b. Mission Giving and Charitable Donations	2,790			2,790	1,716
c. Church Activities					
Diocesan Parish Share paid	55,573			55,573	55,960
Salaries, wages	5,360			5,360	6,245
Expenses					
Office & general expenses	2,942	4,078		7,020	4,059
Rectory/Malthouse utilities/maintenance	6,267			6,267	0
Rectory council tax & water rates	1,237			1,237	2,220
Assistant staff	232			232	52
Church Running Expenses					
Repairs and maintenance	10,550	23,791		34,341	7,620
Quinquennial report	0			0	0
Upkeep of Services	3,793			3,793	3,305
Churchyard	1,367			1,367	2,523
Church Utility Bills	4,255			4,255	4,046
Insurance	3,549			3,549	3,510
Bank Charges	156			156	148
	<u>98,071</u>	<u>27,869</u>	<u>0</u>	<u>125,940</u>	<u>91,404</u>
d. Major Capital Expenditure					
New building works	0			0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Resources Expended</b>	<b><u>98,071</u></b>	<b><u>27,869</u></b>	<b><u>0</u></b>	<b><u>125,940</u></b>	<b><u>91,404</u></b>
<b>Net Incoming Resources</b>	<b>153,408</b>	<b>(22,512)</b>	<b>11,855</b>	<b>142,751</b>	<b>(11,702)</b>
Transfers between funds	1,663	10,192	(11,855)	0	0
Gains/Losses on investment assets	0	528	10,288	10,816	40,629
<b>Net Movement in Funds</b>	<b>155,071</b>	<b>(11,792)</b>	<b>10,288</b>	<b>153,567</b>	<b>28,927</b>
Fund balances at 1 January 2024	142,956	92,421	449,521	684,898	655,971
<b>Fund balances at 31 December 2024</b>	<b><u>298,027</u></b>	<b><u>80,629</u></b>	<b><u>459,809</u></b>	<b><u>838,465</u></b>	<b><u>684,898</u></b>

Approved by the Parochial Church Council of St Mary and St Gabriel Harting

Signed on their behalf by

P Cragg  
Treasurer

Parochial Church Council of St Mary and St Gabriel, South Harting

**Balance Sheet, 31 December 2024**

		2024	2023
	Notes	£	£
<b>Fixed assets</b>			
Tangible fixed assets	1	0	0
Investments	2	483,801	472,636
<b>Total fixed assets</b>		<b>483,801</b>	<b>472,636</b>
<b>Current assets</b>			
Debtors	3	200	400
Short term deposits	4	172,589	184,957
Cash at bank and in hand	5	<u>187,024</u>	<u>29,765</u>
		<b>359,813</b>	<b>215,122</b>
Creditors: amounts falling due within one year	6	<u>(5,149)</u>	<u>(2,860)</u>
<b>Net current assets</b>		<b>354,664</b>	<b>212,262</b>
<b>Total assets less current liabilities</b>		<b>838,465</b>	<b>684,898</b>
Creditors: amounts falling due after one year		<b>0</b>	<b>0</b>
<b>NET ASSETS</b>		<b>838,465</b>	<b>684,898</b>
<b>Funds</b>			
	7		
<b>Endowment funds</b>		<b>459,809</b>	<b>449,521</b>
<b>Restricted funds</b>		<b>80,629</b>	<b>92,421</b>
<b>Unrestricted funds</b>		<b>298,027</b>	<b>142,956</b>
		<b>838,465</b>	<b>684,898</b>

Approved by the Parochial Church Council of St Mary and St Gabriel Harting

P Cragg  
Treasurer

## **Notes for Financial Statements, 31 December 2024**

### **1. Accounting policies**

#### **a Accounting convention**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

#### **b Funds accounting**

Funds held by the PCC are:

*Unrestricted funds* - general funds which can be used for PCC ordinary purposes

*Designated funds* - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

*Restricted funds* - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

*Endowment funds* - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

#### **c Income from**

All incoming resources are accounted for gross.

##### ***Donations & legacies***

*Collections* are recognised when received.

*Planned giving* receivable is recognised only when received.

*Income tax* recoverable on Gift Aid donations is recognised when the income is recognised.

*Grants and legacies* are recognised when the PCC is legally entitled to the amount due.

##### ***Income from investments***

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they are received.

##### ***All other income***

All other income is recognised when it is receivable.

##### ***Gains and losses on investments***

Realised gains are recognised when the investments are sold

Unrealised gains and losses are accounted for on revaluation on 31 December.

**Notes for the Financial Statements, 31 December 2024**

**1. Accounting policies (continued)**

**d Expenditure on**

Resources expended are accounted for on an accruals basis and are accounted for gross.

**Grants**

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

**Church Activities**

The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

**e Fixed Assets**

**Tangible fixed assets**

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2) of the Charities Act 1993.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected. Other tangible fixed assets are written off as acquired.

**Depreciation**

As it is the PCC's policy to write off fixed assets in the year of acquisition no depreciation is provided in the accounts.

**Investments**

Investments are stated at market value at the balance sheet date.

**f 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 CBF Church of England Funds, or at the bank.

## **Notes for the Statement of Financial Activities, 31 December 2024**

### **Income from**

- a. Voluntary Income - donations to the Church
  - Planned Giving - consists of standing orders and Parish giving scheme
  - Collections at services - the collection plate and one-off donations
  - Sundry donations and appeals - collections such as the Lenten Appeal
  - Tax recovery from HMRC - Gift Aid returns
- b. Activities for Generating Funds
  - Cream teas, Thursday Cafe etc
- c. Investment Income
  - Interest and Dividends - interest from bank accounts and deposit accounts
- d. Church Activities
  - Rental of premises
  - Fees from Weddings, Funerals, etc

### **Expenditure on**

- a. Fundraising Costs
  - Fundraising costs are minimal, and are often waived by the fundraisers
- b. Mission Giving and Charitable Donations
- c. Church Activities
  - Diocesan Parish Share paid - Dicesan monthly fee - £4,631
  - Salaries, wages - Secretarial and organist fees
  - Expenses
    - Office expenses - IT costs, printing, subscriptions, professional fees
    - Rectory/Malthouse expenses - oil, water, maintenance
    - Rectory council tax & water rates
    - Assistant staff - assistant clergy
  - Mission and Evangelism Costs
  - Church Running Expenses
    - Cleaning
    - Repairs and maintenance
    - Upkeep of Services - candles, books, communion supplies, music and choir
    - Churchyard - maintenance of the churchyard
    - Church Utility Bills - electricity, oil, water
    - Costs of Trading (Bank Charges) - CAF Bank and credit card fees
- d. Major Capital Expenditure
  - Major Church repairs or redecoration
  - Major Hall repairs or redecoration
  - New building works

**Notes for the Balance Sheet, 31 December 2024**

1. See Accounting policies, 1e.
2. Investments - CCLA shares accounts valued at 31/12/24
3. Debtors - accruals for Gift Aid & prepaid expenses
4. Short term deposits - CCLA deposit accounts
5. Cash in bank at hand - bank balances for Lloyds TSB and CAF Bank
6. Creditors - trade creditors and accruals

**7. Statement of Funds**

**The CBF Church of England Deposit Fund and Income Shares**

	Balance 1/1/2024	Income	Expenditure	Gains/ Losses	Transfers	Balance 31/12/2024
<b>Unrestricted Fund</b>						
General Fund	142,956	251,479	(98,071)		1,663	298,027
	142,956	251,479	(98,071)	0	1,663	298,027
<b>Restricted Funds</b>						
Fabric Reserves	64,091	3,555	(27,869)	225	10,488	50,490
Chancel Tithe Act	15,060	1,433				16,493
Sunday School and Choir	10,667	296		244	(296)	10,911
Organ Fund	2,603	73		59		2,735
	92,421	5,357	(27,869)	528	10,192	80,629
<b>Endowment Funds</b>						
Banks Trust	355,219	9,861		8,130	(9,861)	363,349
Chancel Tithe Act	22,463			514		22,977
Fabric Reserve	22,604	627		517	(627)	23,121
Other Trusts (Warren, etc)	49,235	1,367		1,127	(1,367)	50,362
	449,521	11,855	0	10,288	(11,855)	459,809
<b>Total Funds</b>	<b>684,898</b>	<b>268,691</b>	<b>(125,940)</b>	<b>10,816</b>	<b>0</b>	<b>838,465</b>

**Notes:**

*Endowment income from Banks Trust 3S is deposited to Restricted Fund Banks Trust 6D*

*Endowment income from Fabric Reserve 5S is deposited to Restricted Fund Fabric Reserve 1D*

*Dividends are reinvested for the Organ Fund 2S, Fabric Reserve 1S.*

*Interest is retained for Fabric Reserve 1D, General Purposes 3D and Banks Trust 6D*

*The Diocese maintains Chancel Tithe and Warren etc Funds on our behalf.*

# Independent Examiner's Report to the PCC of Harting for the Year Ended 31<sup>st</sup> December, 2024

## Section A

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of Harting, on the annual report for the year ended 31<sup>st</sup> December 2024.

### Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of the annual reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

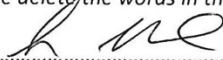
In connection with my examination, no material matters have come to my attention (~~other than that disclosed below in Section B below\*~~) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached. This report is made solely to the members of the PCC, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulation 2008. My work has been undertaken so I might state to the members of the PCC those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and the members of the PCC, as a body, for my work in this report.

*\* Please delete the words in the (brackets) if they do not apply*

Examiner's signature

  
.....  
Alain Mardle

Examiner's name CAPITALS

Date

4 MARCH 2025  
.....

Relevant professional qualification(s) or body if any

FCA  
.....  
Greens Court, West Street, Midhurst, GU29 9NQ

Examiner's address

.....



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# Accounts

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**Parish of St Mary & St Gabriel, Harting**  
**Annual Parochial Church Council**  
**Monday 20<sup>th</sup> May 2024 at 6.30pm in the Church**

Present: Sarah Wilcox (SW), in the Chair, Hatti Cossart (HC), Diane Hayman (DH), Julie Cragg (JC), Peter Cragg (PC) Emma Overend (EO) and 9 parishioners.

**Annual Meeting of Parishioners**

1. The minutes from the meeting held on 15<sup>th</sup> May 2023 were agreed.
2. Mrs Sarah Wilcox and Mrs Hatti Cossart confirmed they were happy to continue in their role as Church Wardens and were duly elected.  
Sarah Wilcox Proposed by Edmund Torrens Seconded by Diane Hayman  
Hatti Cossart Proposed by Edmund Torrens Seconded by Diane Hayman  
All were in favour.

The members agreed a motion to confirm that, if the Church Wardens wished to continue for a further term beyond 2024, the six year limit on the length of office will not be implemented.

**Annual Parochial Church Meeting**

1. **Apologies** were received from Andrea Frears (AF), Jane Hodgson (JH) and Alun Thomas (AT).
2. **Minutes of the APCM held on 15<sup>th</sup> May 2023** were agreed, signed and dated.
3. **Matters arising** There were no matters arising.
4. **Reports:**
  - 4.1. **Electoral Roll** - PC confirmed there were 77 on the electoral roll. Next year is the rebuild of the Electoral Roll and PC has this in hand and has also taken on the role of reviewing the regular giving among the congregation.
  - 4.2. **Annual report on proceedings of the PCC for 2023** -  
The Annual Report (see Appendix A) was presented and SW commented that support had been strong from the parish while in interregnum.  
Selina Thistleton-Smith offered thanks to the Church wardens for all they have done during interregnum to ensure the continuity of worship in the parish. All agreed and supported Selina's comments.
  - 4.3. **Financial statement of the PCC for the year ending 2023** -  
The accounts to 31/12/22 had been included in the Annual Report for all to read (see Appendix A).  
The accounts were considered and agreed. PC gave a verbal report of legacies made to the church which included £177,000, £20,000 and £500.
  - 4.4. **Report from the Church Wardens on fabric, goods and ornaments of the Church** -



Seconded by Emma Overend

**5. Appointment of Electoral Role Officer**

Peter Cragg Proposed by Hatti Cossart

Seconded by Sarah Wilcox

**6. Appointment of Safeguarding Officer**

Jane Thwaites. Proposed by Sarah Wilcox

Seconded by Julie Cragg

Sarah Wilcox closed the meeting with a prayer at 7.20pm.

## **Appendix A**

### **Trustees' Annual Report 2024 Report and Accounts for the Parochial Church Council of St Mary & St Gabriel, Harting**

#### **Aim and purposes**

The Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Mary & St Gabriel Church and associated buildings.

#### **Objectives and activities**

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at South Harting. 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. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
  - Missionary and outreach work.

#### **Achievements and performance**

##### **Worship and prayer**

While we have been in Interregnum, we have managed to ensure there has been at least one or a range of services each week, and over the course of the year, which all are welcome to attend. At present there are

77 parishioners on the Church Electoral Roll. The average weekly attendance during 2023, was between 14 and 61 parishioners. The Christmas Services were attended by 638 in total.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through Baptism, we thank God for the gift of life: in Marriage, public vows are exchanged with God's blessing; through Funeral services, friends and family express their grief and give thanks for the life which is now complete in this world and commend the person into God's keeping.

This year there have been 5 Baptisms, 14 weddings, 10 funerals, and 5 Interment of Ashes.

## **Deanery Synod**

Sarah Wilcox and Andrea Frears sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

## **The Church Building, Fabric and Contents**

Repairs to the roofing tiles were carried out at the end of 2023.

Repairs to the parquet flooring has been completed.

During the recent clearing of the belltower, two antique font covers were discovered. Now cleaned and polished, they both look beautiful and are interchanged in use on the font. One is Victorian; large and made of oak and seems to represent a crown. A break in one of the branches pegged to the central column was repaired, without charge, by Jim Blackstone, a liturgical artist. The other font cover is probably Edwardian; flat and made of oak inlaid with mother of pearl and has an in-memoriam dedication to A.V.Y

Couzens started work on the churchyard store on the 8th April 2024, the works may take about a month but will not need scaffolding. Friends Of Harting Church have offered to pay 50% of the cost of repairing the store. The construction of the new lectern for the church has been agreed by the Diocese and work has begun. Alex Jones has been employed to do the works, renowned for his beautiful wood carvings.

Monthly cleaning by ourselves and other members of our church hugely improves the maintenance and state of the church.

The Kit North-Lewis bench by the church gates has been carefully repaired by a goodly soul name unknown.

## **Financial review**

### **Income & Expenditure**

Expenditure exceeded our income this year by £11,700 however, £7,876 can be covered by drawing down from our investments. In addition our overall investments yielded £40,629 during 2023 compared to a loss of £57,567 during 2022. A very healthy overall situation.

## **Safeguarding**

The PCC has complied with the duty to have regard to the House of

Bishop's guidance on safeguarding children and young adults.

## **Structure, governance and management**

The Parochial Church Council is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure and is a Registered Charity. The method of appointment of PCC members is set out in the Church Representation Rules. At St Mary & St Gabriel the membership of the PCC consists of the Churchwardens, two Lay Readers and members elected from the congregation who are on the Electoral Roll of the church (as we are currently interregnum there is no incumbent) Those who attend our services are encouraged to register on the Electoral Roll and to 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.

## **Administrative information**

The Parish Church of St Mary & St Gabriel is situated in South Harting, West Sussex. It is part of the Diocese of Chichester within the Church of England. The correspondence address is The Rectory, The Street, South Harting, Petersfield. GU31 5QB.

PCC members who have served at any time from 26 April 2023 until the date this report was approved are:

### **Ex Officio members:**

Incumbent: Interregnum

Churchwarden: Hatti Cossart and Sarah Wilcox

### **Elected members:**

Peter Cragg (Treasurer), Julie Cragg (Secretary), Andrea Frears, Diane Hayman, Jane Hodgson, Alun Thomas, Jane Thwaites (Safeguarding) and Emma Overend

## **Electoral Roll Report 2024**

The Electoral Roll has reduced slightly during the past year. We have lost Sue Jones, Caroline Norman, and Ken and Lin Button and their daughter. We have gained a few new additions, and the number now stands at 77, down from 81. Every 5 years the Electoral Roll needs to be rebuilt. This is due to happen again in 2025. At this time, we will ensure that all regular churchgoers and potential churchgoers from the wider community are approached in order to determine whether they would like to be included on the new Electoral Roll. It will be our intent to increase the number on the Electoral Roll to demonstrate what a vibrant and active church community we have here in Harting.

Pete Cragg  
Electoral Roll Officer

## **Parish of St Mary & St Gabriel, Harting Churchwardens report 2023**

We are pleased to report that good attendance has continued at services following the Parish going into Interregnum.

We have received support from everyone involved with the church which has proved most helpful.

As wardens we have been writing for the Parish News to keep the Dear Friends column going.

During this time we have been well supported by retired visiting vicars for our services and have been able to continue with a range of services throughout the benefice.

Interviews for a new incumbent is to take place on 24th April at Bishops Palace. Hatti Cossart, Pete Cragg, John Cripps and Chris Thwaites, will be representing the Benefice.

### **Fabric of the Church;**

Repairs to the roofing tiles were carried out at the end of 2023.

Repairs to the parquet flooring has been completed.

During the recent clearing of the belltower, two antique font covers were discovered. Now cleaned and polished, they both look beautiful and are interchanged in use on the font. One is Victorian; large and made of oak and seems to represent a crown. A break in one of the branches pegged to the central column was repaired, without charge, by Jim Blackstone, a liturgical artist. The other font cover is probably Edwardian; flat and made of oak inlaid with mother of pearl and has an in-memoriam dedication to A.V.Y

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The construction of the new lectern for the church has been agreed by the Diocese and work has begun. Alex Jones has been employed to do the works, renowned for his beautiful wood carvings.

Monthly cleaning by ourselves and other members of our church hugely improves the maintenance and state of the church.

The Kit North-Lewis bench by the church gates has been carefully repaired by a goodly soul name unknown.

The Lent Lunches this year raised £300 for FSW.

Realistically we now need to look at arranging the next QQ which should be carried out

every 5 years.

**Deanery Synod;**

Net Zero 2030 - Diocese aims to reduce 13,500 tonnes of CO2 emissions by 90% by 2030 at an estimated cost to the Diocese of £69 million. After 2025 churches will not be able to install new oil burners and expect other renewable energy sources to be found. There are 465 churches in the Diocese at a cost of £45,000 per church 75% of which are listed many a grade 1. The National Church will provide £190million over 6 years 2025-2030 split among the 42 Diocese. The Diocese see the funding coming from the parishes, fundraising and some Government grants.

FSW Kirsty is kept very busy and she advised she would appreciate clothing and toys which she can collect.

Hatti Cossart

Sarah Wilcox

Churchwardens



**Parochial Church Council  
of  
St Mary and St Gabriel, South Harting**

**Financial statement  
for the year ended  
31 December 2023**

**Statement of Financial Activities for the Year Ended 31 December 2023****Income from:**

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL Funds 2023	TOTAL Funds 2022
a. Donations & legacies					
Planned Giving	32,699			32,699	43,026
Collections at services	6,154			6,154	8,712
Sundry donations and appeals	2,658			2,658	3,531
Tax recovery from HMRC	8,735			8,735	0
Legacies	0			0	0
Grants	0			0	200
	<hr/>			<hr/>	
	50,246	0	0	50,246	55,469
b. Activities for Generating Funds					
Fund-raising	2,069	0	0	2,069	705
	<hr/>			<hr/>	
	2,069	0	0	2,069	705
c. Investment Income					
Interest and Dividends	3,418	3,527	11,674	18,619	15,253
	<hr/>			<hr/>	
	3,418	3,527	11,674	18,619	15,253
d. Church Activities					
Rental of premises	210	0	0	210	20
Fees from Weddings, Funerals, Elsted	8,558	0	0	8,558	3,600
	<hr/>			<hr/>	
	8,768	0	0	8,768	3,620
<b>Total Income</b>	<hr/>			<hr/>	
	<b>64,501</b>	<b>3,527</b>	<b>11,674</b>	<b>79,702</b>	<b>75,047</b>

**Expenditure on:**

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL Funds 2023	TOTAL Funds 2022
a. Fundraising Costs	0	0	0	0	461
b. Mission Giving and Charitable Donations	1,716			1,716	4,209
c. Church Activities					
Diocesan Parish Share paid	55,960			55,960	52,544
Salaries, wages	6,245			6,245	6,245
Expenses					
Office & general expenses	4,059			4,059	4,456
Rectory/Malthouse utilities/maintenance	0			0	799
Rectory council tax & water rates	2,220			2,220	193
Assistant staff	52			52	175
Church Running Expenses					
Cleaning	0			0	574
Repairs and maintenance	921	6,699		7,620	8,107
Quinquennial report	0			0	972
Upkeep of Services	3,305			3,305	4,145
Churchyard	1,346	1,177		2,523	2,385
Church Utility Bills	4,046			4,046	4,106
Insurance	3,510			3,510	3,098
Costs of Trading (Bank Charges)	148			148	174
	<hr/>			<hr/>	
	83,528	7,876	0	91,404	92,643
d. Major Capital Expenditure					
New building works	0			0	0
	<hr/>			<hr/>	
	0	0	0	0	0
<b>Total Resources Expended</b>	<hr/>			<hr/>	
	<b>83,528</b>	<b>7,876</b>	<b>0</b>	<b>91,404</b>	<b>92,643</b>
<b>Net Incoming Resources</b>	<b>(19,027)</b>	<b>(4,349)</b>	<b>11,674</b>	<b>(11,702)</b>	<b>(17,596)</b>
Transfers between funds	1,638	10,036	(11,674)	0	0
Gains/Losses on investment assets	0	1,973	38,656	40,629	(57,567)
<b>Net Movement in Funds</b>	<hr/>			<hr/>	
	(17,389)	7,660	38,656	28,927	(75,163)
Fund balances at 1 January 2023	160,345	84,761	410,865	655,971	731,134
<b>Fund balances at 31 December 2023</b>	<hr/>			<hr/>	
	<b>142,956</b>	<b>92,421</b>	<b>449,521</b>	<b>684,898</b>	<b>655,971</b>

Approved by the Parochial Church Council of St Mary and St Gabriel Harting

Signed on their behalf by

P Cragg  
Treasurer

**Balance Sheet, 31 December 2023**

		<b>2023</b>	2022
	Notes	£	£
<b>Fixed assets</b>			
Tangible fixed assets	1	0	0
Investments	2	472,636	431,674
<b>Total fixed assets</b>		<u>472,636</u>	<u>431,674</u>
<b>Current assets</b>			
Debtors	3	400	3,295
Short term deposits	4	184,957	177,891
Cash at bank and in hand	5	<u>29,765</u>	<u>46,088</u>
		<b>215,122</b>	<b>227,274</b>
Creditors: amounts falling due within one year	6	<u>(2,860)</u>	<u>(2,977)</u>
<b>Net current assets</b>		<b>212,262</b>	<b>224,297</b>
<b>Total assets less current liabilities</b>		<u>684,898</u>	<u>655,971</u>
Creditors: amounts falling due after one year		0	0
<b>NET ASSETS</b>		<u><u>684,898</u></u>	<u><u>655,971</u></u>
<b>Funds</b>	7		
<b>Endowment funds</b>		<b>449,521</b>	410,865
<b>Restricted funds</b>		<b>92,421</b>	84,761
<b>Unrestricted funds</b>		<b>142,956</b>	160,345
		<u><u>684,898</u></u>	<u><u>655,971</u></u>

Approved by the Parochial Church Council of St Mary and St Gabriel Harting

P Cragg  
Treasurer

## **Notes for Financial Statements, 31 December 2023**

### **1. Accounting policies**

#### **a Accounting convention**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

#### **b Funds accounting**

Funds held by the PCC are:

*Unrestricted funds* - general funds which can be used for PCC ordinary purposes

*Designated funds* - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

*Restricted funds* - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

*Endowment funds* - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

#### **c Income from**

All incoming resources are accounted for gross.

##### ***Donations & legacies***

*Collections* are recognised when received.

*Planned giving* receivable is recognised only when received.

*Income tax* recoverable on Gift Aid donations is recognised when the income is recognised.

*Grants and legacies* are recognised when the PCC is legally entitled to the amount due.

##### ***Income from investments***

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they are received.

##### ***All other income***

All other income is recognised when it is receivable.

##### ***Gains and losses on investments***

Realised gains are recognised when the investments are sold

Unrealised gains and losses are accounted for on revaluation on 31 December.

## **Notes for the Financial Statements, 31 December 2023**

### **1. Accounting policies (continued)**

#### **d Expenditure on**

Resources expended are accounted for on an accruals basis and are accounted for gross.

#### **Grants**

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

#### **Church Activities**

The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

#### **e Fixed Assets**

#### **Tangible fixed assets**

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2) of the Charities Act 1993.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected. Other tangible fixed assets are written off as acquired.

#### **Depreciation**

As it is the PCC's policy to write off fixed assets in the year of acquisition no depreciation is provided in the accounts.

#### **Investments**

Investments are stated at market value at the balance sheet date.

#### **f 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 CBF Church of England Funds, or at the bank.

**Notes for the Statement of Financial Activities, 31 December 2023**

**Income from**

- a. Voluntary Income - donations to the Church
  - Planned Giving - consists of standing orders and Parish giving scheme
  - Collections at services - the collection plate and one-off donations
  - Sundry donations and appeals - collections such as the Lenten Appeal
  - Tax recovery from HMRC - Gift Aid returns
- b. Activities for Generating Funds
  - Cream teas, Thursday Cafe etc
- c. Investment Income
  - Interest and Dividends - interest from bank accounts and deposit accounts
- d. Church Activities
  - Rental of premises
  - Fees from Weddings, Funerals, etc

**Expenditure on**

- a. Fundraising Costs
  - Fundraising costs are minimal, and are often waived by the fundraisers
- b. Mission Giving and Charitable Donations
- c. Church Activities
  - Diocesan Parish Share paid - Dicesan monthly fee - £4,663
  - Salaries, wages - Secretarial and organist fees
  - Expenses
    - Office expenses - IT costs, printing, subscriptions, professional fees
    - Rectory/Malthouse expenses - oil, water, maintenance
    - Rectory council tax & water rates
    - Assistant staff - assistant clergy
  - Mission and Evangelism Costs
  - Church Running Expenses
    - Cleaning
    - Repairs and maintenance
    - Upkeep of Services - candles, books, communion supplies, music and choir
    - Churchyard - maintenance of the churchyard
    - Church Utility Bills - electricity, oil, water
    - Costs of Trading (Bank Charges) - CAF Bank and credit card fees
- d. Major Capital Expenditure
  - Major Church repairs or redecoration
  - Major Hall repairs or redecoration
  - New building works

**Notes for the Balance Sheet, 31 December 2023**

1. See Accounting policies, 1e.
2. Investments - CCLA shares accounts valued at 31/12/23
3. Debtors - accruals for Gift Aid & prepaid expenses
4. Short term deposits - CCLA deposit accounts
5. Cash in bank at hand - bank balances for Lloyds TSB and CAF Bank
6. Creditors - trade creditors and accruals

**7. Statement of Funds**

**The CBF Church of England Deposit Fund and Income Shares**

	Balance 1/1/2023	Income	Expenditure	Gains/ Losses	Transfers	Balance 31/12/2023
<b>Unrestricted Fund</b>						
General Fund	160,345	64,501	(83,528)		1,638	142,956
	160,345	64,501	(83,528)	0	1,638	142,956
<b>Restricted Funds</b>						
Fabric Reserves	58,711	2,093	(7,876)	835	10,328	64,091
Chancel Tithe Act	13,988	1,072				15,060
Sunday School and Choir	9,750	292		917	(292)	10,667
Organ Fund	2,312	70		221		2,603
	84,761	3,527	(7,876)	1,973	10,036	92,421
<b>Endowment Funds</b>						
Banks Trust	324,673	9,710		30,546	(9,710)	355,219
Chancel Tithe Act	20,531			1,932		22,463
Fabric Reserve	20,660	618		1,944	(618)	22,604
Other Trusts (Warren, etc)	45,001	1,346		4,234	(1,346)	49,235
	410,865	11,674	0	38,656	(11,674)	449,521
<b>Total Funds</b>	<b>655,971</b>	<b>79,702</b>	<b>(91,404)</b>	<b>40,629</b>	<b>0</b>	<b>684,898</b>

**Notes:**

*Endowment income from Banks Trust 3S is deposited to Restricted Fund Banks Trust 6D  
 Endowment income from Fabric Reserve 5S is deposited to Restricted Fund Fabric Reserve 1D  
 Dividends are reinvested for the Organ Fund 2S, Fabric Reserve 1S.  
 Interest is retained for Fabric Reserve 1D, General Purposes 3D and Banks Trust 6D  
 The Diocese maintains Chancel Tithe and Warren etc Funds on our behalf.*

# Independent Examiner's Report to the PCC of Harting for the Year Ended 31<sup>st</sup> December, 2023

## Section A

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of Harting, on the annual report for the year ended 31<sup>st</sup> December 2023.

### Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of the annual reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

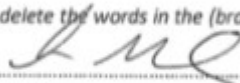
In connection with my examination, no material matters have come to my attention (~~other than that disclosed below in Section B below~~ \*) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the (brackets) if they do not apply*

### Examiner's signature



Alain Mardle

### Examiner's name CAPITALS

### Date

3 April 2024

### Relevant professional qualification(s) or body if any

FCA

### Examiner's address

Greens Court, West Street, Midhurst, GU29 9NQ

## Benefice of Harting, Elsted cwm Didling Safeguarding Report March 2024

### Disclosure and Barring Checks (DBS)

These last 3 years and many were due to be renewed. However, there has been a change in policy in the Church of England in order to be compliant with the Law, which states that DBS checks **are only required for volunteers if they are undertaking what is defined in the Act as 'Regulated Activity'**.

**Examples of what constitutes 'Regulated Activity' include:**

#### For Adults:

- Providing healthcare.
- Providing personal care.
- Providing social work.
- Assisting with a person's own financial or affairs.

#### For Children:

- Teaching, training or instruction of children where their parents/guardians are not present
- Day to day management or supervision on a regular basis where their parents/guardians are not present
- Providing health or personal care

In our Benefice we don't currently run a youth club, crèche or indeed any activities where under 18s are not accompanied and supervised by their parents or members of their families, nor are we involved in providing any of the above services to vulnerable adults or any adults.

Having discussed our situation with the Diocesan Safeguarding Advisor I was advised that it will not be necessary for PCC members, Church Wardens and others in volunteer roles in our churches to renew their DBS checks.

Parochial Church Council of St Mary and St Gabriel, South Harting

### Notes for the Balance Sheet, 31 December 2023

1. See Accounting policies, 1e.
2. Investments - CCLA shares accounts valued at 31/12/23

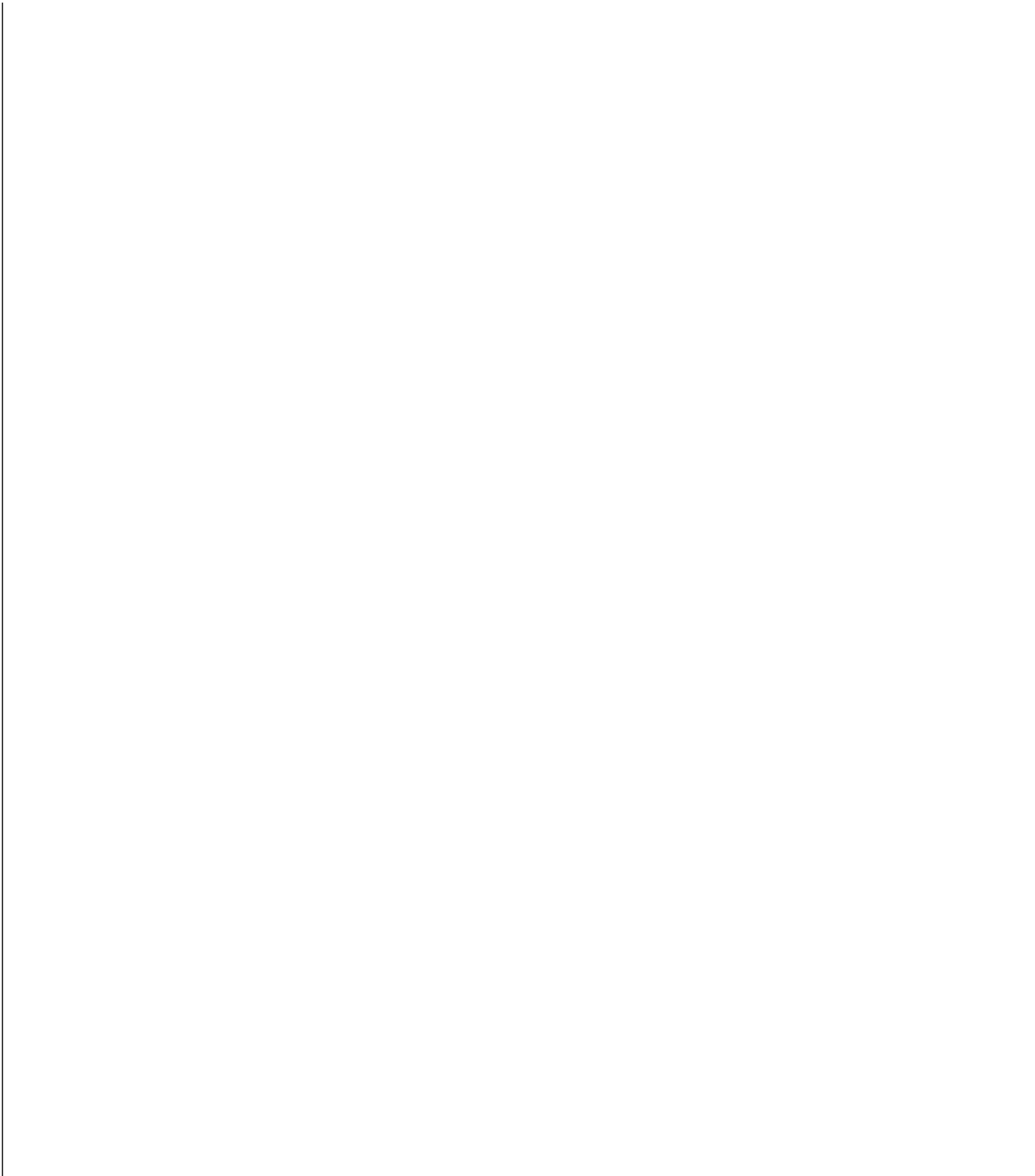
Our new incumbent will have a DBS, and as many of the others are out of date, she advised that I should update my own DBS which had also lapsed, I was able to do this online.

**Safeguarding Training**

This is far more relevant and important to our situation and as you can see from the attached report, we are mostly up to date. Thank you all for taking the time to complete the training and updates.

**Simple Quality protects**

Both parishes are going to be assessed for this on Wednesday 15th May 2:30 - 3pm at St Richard's Maybridge. As this is the ONLY day and venue for the Archdeaconry of Chichester of which we are part, only Sarah Wilcox and I are able to attend. Please pray for us and wish us luck!





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# Accounts

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# Trustees' Annual Report

## 2022 Report and Accounts

### Parochial Church Council of St Mary & St Gabriel, Harting



## Aim and purposes

The Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Mary & St Gabriel Church and associated buildings.

## Objectives and activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at South Harting. 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. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

# Achievements and performance

## Electoral roll numbers

The number on the roll as at 15th May 2023 (APCM) was 76.

One member of the electoral roll died during the year and their name was therefore removed, and 4 new members were added.

## Church Attendance

The average attendance figure are based on the month of October 2022.

The average Sunday attendance was 60 adults and 5 children. This number increases at major festivals. Easter Day attendance was 102. At Christmas 179 people attended the Carol Service on Saturday 17<sup>th</sup> December and a total of 494 people attended services on Christmas Eve and Christmas Day.

The monthly All Age Eucharist is very well attended and in October 2022 there were 76 adults and 24 children in attendance.

As well as our regular services we hold a number of services relating to life events. During 2022, the following took place in the parish: 7 Baptisms, 8 marriages, 5 funerals and 9 burial of ashes.

# Worship, Prayer and Discipleship

Worship continues to flourish and to be at the heart of all we are as a community of faith. Our All Age Eucharist, held in the first Sunday of every month, has grown in the number of people attending and we have welcomed a number of new families to this service over the course of the year. In September we held the first Breakfast before Church from 9.15am and have continued to run this before each All Age Eucharist. Not only does it help families who attend the service, but it has become a lively “hub” of chatter and fellowship before the service.

There have been a number of “special” service held throughout the year, in particular a Service of Blessing of the Harting Quilt (made by parishioners during the lockdown), a Jubilee Evensong for the Queen’s Diamond Jubilee in June and a Service of Thanksgiving for the Life of Queen Elizabeth II in September. This last service was attended by 118 people. The church also hosted the annual Harting Old Club service, held on the morning of the Harting Festivities. In December 2022, we instated a service of Nine Lessons and Carols by Candlelight (attended by 179 people).



A service of BCP Holy Communion is held every week in Harting at 8am and the 10am Eucharist continues to alternate between Harting and St Paul's Church, Elsted, the other parish on our United Benefice.

The service pattern across the whole benefice is as follows:

8am	Holy Communion (BCP)	Harting (every week)
10am	All Age Eucharist	Harting (1 <sup>st</sup> Sunday)
	Benefice Eucharist	Elsted (2 <sup>nd</sup> Sunday)
	Benefice Eucharist	Harting (3 <sup>rd</sup> Sunday)
	Taizé Eucharist	Elsted (4 <sup>th</sup> Sunday)
11.30am	Shepherds' Eucharist	Didling (3 <sup>rd</sup> Sunday)
6pm	Evensong or Celtic Evening Prayer	Didling (1 <sup>st</sup> Sunday)

On 5<sup>th</sup> Sundays there is a Benefice Eucharist at 10am.

During 2022 there was a midweek Eucharist at 10.30am on Wednesdays, held in the Law Room.

Holy Week in 2022 involved a journey round the benefice, using each of the churches to different effect.

Monday	Tenebrae – Didling
Tuesday	Evening Prayer – Didling
Maundy Thursday	Eucharist of the Last Supper with washing of feet and watch – Elsted
Good Friday	Good Friday Liturgy – Harting
Easter Eve	Easter vigil and first Eucharist of Easter – Elsted
Easter Day	Holy Communion (8am) - Harting
	Eucharist of the Resurrection (10am) - Harting
	Shepherds' Eucharist for Easter – Didling

### **Music**

The choir continue to sing at the 10am Eucharist on Sundays and at other special services throughout the year, including at weddings when requested, under the direction of Chris Dromey (Organist and Director of Music). There have been 2 new members to the choir this year, and one retirement.

Bellringing has been able to resume after lockdown and the bell ringing team practice in Tuesday evenings and ring for Sunday services and weddings as requested.

### **Spiritual Growth**

Growth in faith and discipleship is a vital part of the church's mission and purpose. During Lent the Rector ran a course called "Draw near with Faith" which explored the meaning and content of Eucharistic worship and how it relates to everyday life. More discussion groups/courses and a book group are planned for 2023.

7 candidates from the parish were confirmed in September 2022 in St Mary's Easebourne (3 adults and 4 children). Confirmation preparation groups were held for the children and adults separately.

### **Giving**

The PCC is incredibly grateful for all the financial help which our parish receives from the many churchgoers in Harting and the surrounding area. All giving is important and greatly appreciated. We rely on the generosity of our parishioners and others to maintain our church life and ministry and to care for our church building and churchyard. Regular giving through the Parish Giving Scheme is promoted as this

reduces the work required by our church. The PCC continues to look at ways of both simplifying and encouraging giving. The installation of a contactless giving station has been successful and allows us to accept contactless payments for ad hoc events and the Thursday Café.

### **Pastoral care**

Some members of our parish are unable to attend church due to sickness or age. The Rector takes Holy Communion to those who have requested it, either at their homes or in hospital, and makes regular pastoral visits to parishioners.

## Mission and Outreach

In July and August the popular **Sunday Afternoon Cream Teas** were held every week with different groups connected with the church taking turns to run a tea. These included the Mothers' Union, Bellringers, Choir, and Friends of Harting Church.

During the summer months, the church partnered with Harting CAN in **Produce in the Porch**, a produce "swap shop".

**Tots on Tuesdays**, our church toddler group, was launched in September and has seen a small but steady growth of families attending. The group is designed to provide a place of hospitality, welcome and fun for parents and carers of babies, toddlers and pre-schoolers. It consists of free play, refreshments, songs and a story. The Mother Union generously funded the purchase of some new equipment and there has been a complete refresh of the toys and equipment with health and safety at the forefront of planning.

The **Thursday Café** was also launched in 2022 and is being run by Julie Cragg (PPC member) with other volunteers. The café is registered with Chichester District Council as a church cafe and is designed to be a meeting place for people from within the village community and those passing through. Julie bakes cakes and biscuits especially for the café and the prices are kept intentionally low so as not to exclude anyone. Numbers of people using the café have grown and on the 1<sup>st</sup> Thursday of each month the village "Stitch and Enrich" group are based there. Julie has undertaken a food hygiene certificate and oversees the health and safety of the café to ensure compliance with the law.



### **Harting Primary School**

Links between the Primary School and Pariah church continue to flourish, with the Rector leading weekly Collective Worship, along with worship for the whole school community in church once or twice a term. This year this has included Harvest Festival, Christingle, Easter worship and the Leavers' service as well as worship to celebrate the Baptism of Christ and the Ascension. The Rector and Jane Thwaites are

Foundation Governors of the school. The Rector has, this year, worked with the head, Nick Tidey, to further embed Christian values in the life of the school and the Collective Worship scheme.

### **Charitable Giving**

The Parish continues to support the work of the diocesan charity **Family Support Work**, contributing, with Elsted, £750 during the year to part fund the work of a Social Worker for the Midhurst and Petworth Deaneries.

The parish also supported the work of the Children's Society, the DEC, and the Midhurst Foodbank.

## **The Church Building, Fabric and Contents**

### **Report by Hatti Cossart and Sarah Wilcox, Churchwardens:**

During 2022 we terminated the contracts with both Inital (for the doormats) and The Spruce Girls (church cleaning) saving the PCC over £3,000 per annum . We bought a couple of mats which appear to be standing up to use well for under £100 and a thorough cleaning is undertaken once a month by volunteers.

Tree surgery was carried out in August on two yew trees next to the wall by the arched gate through to the walled graveyard.

Exterior lighting was overhauled in the churchyard allowing the church to be lit up at night if required.

Tarrant's did an inspection and test for the lightning conductor to the church spire . The engineer noticed quite a number of tiles on several aspects of the roof were badly damaged by the winter weather, these need replacing and agreement with PCC needs to be sought.

The dishwasher in the LR was replaced as after nearly 15 years of use the previous one was beyond repair.

Permissions for work on the ice house, churchyard wall and the Law Room roof are all ongoing and Simon Dyson's advice on these projects has been sought.



### **Churchyard**

Alun Thomas continues to lead the churchyard working party volunteers who meet regularly on Saturday mornings to mow the grass and keep the churchyard tidy.

# Safeguarding

Members of the PCC recognise the duty of care that they have towards all who are ministered to within the parish and wider community; the protection of children, young people and vulnerable adults is taken very seriously. Our safeguarding officer is Jane Thwaites and she is responsible for ensuring that safeguarding is an integral part of all our work and plans. She also ensures that all our policies and practices remain in line with the directives and guidelines of the Diocese of Chichester and church of England. The Parish Safeguarding Policy is reviewed annually.

During the year we have:

Continued to work towards compliance with Level 1 SQP (Simple Quality Protects).

The practices we have in place ensure that our basic day-to-day activities in church are safe and that we operate as safely as possible in our interaction with both children and adults. This covers policies put in place by the PCC, how these support good safeguarding and also how compliance is monitored. Safe recruitment is another area covered i.e. how we make sure that the people who work or volunteer in our churches with children and adults are suitable people to do so.

Ensured that all those appointed to roles with a safeguarding responsibility have undertaken the relevant training and that this is kept up to date. All those required to undertake, or renew, their C2 Leadership training have done so. All but 3 PCC members have completed up to Foundation level safeguarding training and the remaining 3 continue to be requested to complete this course.

Ensured all Disclosure and Barring Service (DBS) checks for existing volunteers remain up to date. All new members of the PCC were requested to undergo a DBS check for the role of PCC Trustee along with others involved in specific activities involving young people such as Bell Ringing. DBS forms are completed as and when individuals take on new roles.

Identified risks to which all might be exposed. These have been reviewed and where applicable systems and procedures have been established to manage the risks. Risk assessments have been carried out/updated as necessary.

Ensured Safeguarding is integral to our work. Safeguarding has continued to be an agenda item for all PCC meetings.

## ***Report by Jane Thwaites, Safeguarding Officer:***

The PCC has complied with the duty to have regard to the House of Bishop's guidance on safeguarding children and young adults.

### *Disclosure and Barring Checks (DBS)*

There are 2 currently outstanding, I haven't undertaken any this year.

### *Safeguarding training*

All Basic Awareness and Foundation training is now on line. This year 11 Church volunteers successfully renewed their Foundation Training all scored over 80%, there are currently 3 outstanding.

I completed my leadership refresher training on 18/06/22 this course was a huge improvement on the one I undertook when I first took on the role.

### *Simple Quality Protects - SQP*

We have an outstanding action to review our compliance with SQP.

Finally, be vigilant and don't ignore any concerns! Contact me or, if I'm not available Harriet.

Jane Thwaites  
Benefice Safeguarding Officer  
April 2023

## Data Protection (GDPR)

As a parish we continue to refine how we collect, hold, process and use personal data. The PCC has in place a Data Privacy notice. This is reviewed annually. Many members of our congregations have signed a Data Consent form giving us permission to contact them in the course of our business.

## Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure and is a Registered Charity. The method of appointment of PCC members is set out in the Church Representation Rules. At St Mary & St Gabriel the membership of the PCC consists of the incumbent, the Churchwardens, Treasurer and members elected from the congregation who are on the Electoral Roll of the church. Those who attend our services are encouraged to register on the Electoral Roll and to 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. During the year full PCC met 5 times.

This year the Rector organised a PCC Away Day for the PCCs of both parishes in the Benefice. This was held at the Bishop's Palace in March and was well received.

## Administrative information

The Parish Church of St Mary & St Gabriel is situated in South Harting, West Sussex. It is part of the Diocese of Chichester within the Church of England. The correspondence address is The Reverend Harriet Neale-Stevens, The Rectory, The Street, South Harting, Petersfield. GU31 5QB.

PCC members who have served at any time from 27 October 2020 until the date this report was approved are:

### **Ex Officio members:**

Reverend Harriet Neale-Stevens (Rector and Chair)

Emma D'aeth (Deacon)

Hatti Cossart (Churchwarden)

Sarah Wilcox (Churchwarden)

Peter Cragg (Treasurer)

### **Elected members:**

Richard Dale (resigned August 2022)

Andrea Frears

Diane Hayman

Patricia Grigsby

Jane Hodgson

Fiona Keoghane

Alun Thomas

Emma Overend  
Julie Cragg

### **Other Officers (Not on the PCC)**

Trish Walker (Secretary)  
Nigel Johnson-Hill (Electoral Roll Officer)

## Midhurst Deanery Synod

Sarah Wilcox and Hatti Cossart are the Deanery Synod Representatives. This provides the PCC with an important link between the parish and the wider structures of the church.

### **Report on activity in 2022:**

#### **Meetings during the Year**

2 <sup>nd</sup> February 2022	Synod Standing Committee	Attendance 5 out of 7
17 <sup>th</sup> March 2022	Deanery Synod	Attendance Clergy 4 out of 8 Attendance Laity 13 out of 26
25 <sup>th</sup> May 2022	Synod Standing Committee	Attendance 6 out of 7
12 <sup>th</sup> July 2022	Deanery Synod away day	Attendance Clergy 8 out of 9 Attendance Laity 18 out of 26
5 <sup>th</sup> October 2022	Synod Standing Committee	Attendance 6 out of 7
7 <sup>th</sup> November 2022	Deanery Synod	Attendance Clergy 8 out of 8 Attendance Laity 19 out of 26

The Deanery Synod is due for elections of Laity in the Spring of 2023 at The Annual Parish Meetings. To allow the Deanery to do the important work it is tasked with, it is essential that parishes have their full number of members. For the last 3 year term, two Parishes had no representation at all and many others did not nominate their full number.

### **Finance**

Considerable time and effort was involved in the deliberations for the Parish Share. Parish Share is effectively the cost of the Parish Priest with additional associated expenditure. These include the following –

#### **2023**

Priest Stipend and NI.	£32,028
Pension	£7,128
Housing	£9,986
Training of new Clergy	£10,691
Ministry Support	£3,161
Parish Support Services	£12,888
National Church	£3,174
PMC for 2023	=£79,056

(PMC for 2022 =£74,613)

*These figures are for a Benefice with a full time Priest.*

In 2020, in response to the plea from the Diocese to assist them in their financial situation. the Deanery agreed to endeavour to increase their contribution to PMC, to the full amount over a 3-year period. This has been very successful in general. 2023 is the third year and the aim is for benefices to pay its full Parish share (PMC).

### **Family Support Work**

This Deanery project has been immensely successful. It is funded by voluntary donations from each Benefice. It was thought by many at the start that there was little need for Family Support Worker in our area. How wrong we were. Kirsty our support worker, who is a trained social worker, is fully occupied, and has a waiting list of families who need all sorts of help. She also runs several courses for example Parenting courses. Our Lay Chair Christina has provided considerable effort to improve the communications between Kirsty and the benefices. A liaison person has been sought in each benefice, who can also help Kirsty from an organisational point of view.

### **Deanery Mission action plan**

The Deanery action plan is a 5-year plan which started in 2020. This is an ongoing plan. It has been hampered by the lockdown and Covid. It is, however, very active now.

The first attachment is the original action plan. The second attachment is the up-to-date state of the plan.

### **After the lockdown and Covid**

During 2022 we have seen a gradual return towards pre-lockdown activity and numbers. Some benefices are being more successful than others, but the trend is upwards in most respects.

### **Rural Dean**

During the meeting held on 7<sup>th</sup> November 2022 the Rural Dean Revd Canon Derek Welsman announced his intention to retire from his position after 13 years in post. Several glowing tributes were made to Derek at the end of the meeting.

It was announced that his successor would be Revd Trish Bancroft and she would take up her position on 1<sup>st</sup> January 2023

Roger Bricknell  
Deanery Secretary

# Financial Review

## Financial Report to PCC for 2022 Accounts

### HEADLINES

- Income is down to £76k from £81k. However 2021 did benefit from a legacy of £5k, so Income steady.
- Expenditure is down to £93k from £96k. Repairs were higher for the Year 2021.
- The deficit for the year is £16k compared to £15k last year, so again no real change.
- Having had a large increase in value last year, our investments show an almost equally large decrease. Markets have been volatile!
- Net funds are £657k compared to £731k

### INCOME

The majority of our income comes from regular giving. Either through the Parish Giving Scheme or by regular Standing Order. This has not really changed too much during the year with only the odd person leaving the scheme but this is offset by a handful of new Regular Givers. Cash collections are far less than pre Covid but seem to remain steady.

Our lovely Church is very popular with Wedding Couples and revenue from hosting Weddings has been stable during 2022 but with an increase in the number of Weddings planned for 2023 we will see an increase in Parochial Fees in this current year.

### EXPENDITURE

As stated before, expenditure was down slightly during 2022 when compared to 2021. This was due to an unusually high spend on Church repairs during 2021. However it is worth noting that a number of new initiatives were started during 2022 which all required funding. "Breakfast Before Church (BBC), Tots on Tuesday, and The Thursday Café all commenced during the latter half of 2022 and although none of the purchases were major, they all mounted up. Now that these new initiatives are up and running, minimal funding will be required to sustain them.

Our Parish Share increased by 5% this year but we have continued to pay this. This cost us a Parish £4k. Utilities have increased (just as they have for all of our homes), so that has been another increase. We have however saved expenditure with the decision to terminate outside contractors for the cleaning of the Church. This action occurred during 2022 so it won't be until 2023 that we remove this cost entirely from the Accounts.

### INVESTMENTS

As stated within the Headlines, our Investments didn't perform so well during 2022. As we all are very aware Investments can go down as well as up and lets hope that this year 2023, is a better one for us.



**Parochial Church Council  
of  
St Mary and St Gabriel, South Harting**

**Financial statement  
for the year ended  
31 December 2022**

**Statement of Financial Activities for the Year Ended 31 December 2022****Income from:**

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL Funds 2022	TOTAL Funds 2021
a. Donations & legacies					
Planned Giving	43,026			43,026	47,691
Collections at services	8,712			8,712	6,937
Sundry donations and appeals	3,531			3,531	2,243
Tax recovery from HMRC	0			0	0
Legacies	0			0	5,000
Grants	200			200	200
	55,469	0	0	55,469	62,071
b. Activities for Generating Funds					
Fund-raising	705	0	0	705	0
	705	0	0	705	0
c. Investment Income					
Interest and Dividends	1,389	2,256	11,608	15,253	12,499
	1,389	2,256	11,608	15,253	12,499
d. Church Activities					
Malthouse Lettings	20	0	0	20	80
Fees from Weddings, Funerals, Elsted	3,600	0	0	3,600	6,069
	3,620	0	0	3,620	6,149
<b>Total Income</b>	<b>61,183</b>	<b>2,256</b>	<b>11,608</b>	<b>75,047</b>	<b>80,719</b>

**Expenditure on:**

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL Funds 2022	TOTAL Funds 2021
a. Fundraising Costs	461	0	0	461	0
b. Mission Giving and Charitable Donations	4,209			4,209	3,177
c. Church Activities					
Diocesan Parish Share paid	52,544			52,544	48,575
Salaries, wages	6,245			6,245	5,750
Expenses					
Office & general expenses	4,456			4,456	3,582
Rectory/Malthouse utilities/maintenance	799			799	1,163
Rectory council tax & water rates	193			193	2,932
Assistant staff	175			175	0
Church Running Expenses					
Cleaning	0	574		574	1,532
Repairs and maintenance	1,190	6,917		8,107	21,148
Quinquennial report		972		972	0
Upkeep of Services	4,145			4,145	1,114
Churchyard	1,338	1,047		2,385	1,353
Church Utility Bills	4,106			4,106	2,363
Insurance	3,098			3,098	2,772
Costs of Trading (Bank Charges)	174			174	221
	83,133	9,510	0	92,643	95,682
d. Major Capital Expenditure					
New building works	0			0	0
	0	0	0	0	0
<b>Total Resources Expended</b>	<b>83,133</b>	<b>9,510</b>	<b>0</b>	<b>92,643</b>	<b>95,682</b>
<b>Net Incoming Resources</b>	<b>(21,950)</b>	<b>(7,254)</b>	<b>11,608</b>	<b>(17,596)</b>	<b>(14,963)</b>
Transfers between funds	1,628	9,980	(11,608)	0	0
Gains/Losses on investment assets	0	(2,748)	(54,819)	(57,567)	61,168
<b>Net Movement in Funds</b>	<b>(20,322)</b>	<b>(22)</b>	<b>(54,819)</b>	<b>(75,163)</b>	<b>46,205</b>
Fund balances at 1 January 2022	180,667	84,783	465,684	731,134	684,929
<b>Fund balances at 31 December 2022</b>	<b>160,345</b>	<b>84,761</b>	<b>410,865</b>	<b>655,971</b>	<b>731,134</b>

Approved by the Parochial Church Council of St Mary and St Gabriel Harting

Signed on their behalf by

P Cragg  
Treasurer

Parochial Church Council of St Mary and St Gabriel, South Harting

**Balance Sheet, 31 December 2022**

		2022	2021
	Notes	£	£
<b>Fixed assets</b>			
Tangible fixed assets	1	0	0
Investments	2	431,674	488,917
<b>Total fixed assets</b>		<u>431,674</u>	<u>488,917</u>
<b>Current assets</b>			
Debtors	3	3,295	1,647
Short term deposits	4	177,891	185,354
Cash at bank and in hand	5	<u>46,088</u>	<u>60,211</u>
		<b>227,274</b>	<b>247,212</b>
Creditors: amounts falling due within one year	6	<u>(2,977)</u>	<u>(4,995)</u>
<b>Net current assets</b>		<b>224,297</b>	<b>242,217</b>
<b>Total assets less current liabilities</b>		<u>655,971</u>	<u>731,134</u>
Creditors: amounts falling due after one year		<b>0</b>	<b>0</b>
<b>NET ASSETS</b>		<u><u>655,971</u></u>	<u><u>731,134</u></u>
<b>Funds</b>			
	7		
<b>Endowment funds</b>		<b>410,865</b>	<b>465,684</b>
<b>Restricted funds</b>		<b>84,761</b>	<b>84,783</b>
<b>Unrestricted funds</b>		<b>160,345</b>	<b>180,667</b>
		<u><u>655,971</u></u>	<u><u>731,134</u></u>

Approved by the Parochial Church Council of St Mary and St Gabriel Harting

P Cragg  
Treasurer

## **Notes for Financial Statements, 31 December 2022**

### **1. Accounting policies**

#### **a Accounting convention**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

#### **b Funds accounting**

Funds held by the PCC are:

*Unrestricted funds* - general funds which can be used for PCC ordinary purposes

*Designated funds* - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

*Restricted funds* - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

*Endowment funds* - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

#### **c Income from**

All incoming resources are accounted for gross.

##### ***Donations & legacies***

*Collections* are recognised when received.

*Planned giving* receivable is recognised only when received.

*Income tax* recoverable on Gift Aid donations is recognised when the income is recognised.

*Grants and legacies* are recognised when the PCC is legally entitled to the amount due.

##### ***Income from investments***

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they are received.

##### ***All other income***

All other income is recognised when it is receivable.

##### ***Gains and losses on investments***

Realised gains are recognised when the investments are sold

Unrealised gains and losses are accounted for on revaluation on 31 December.

## **Notes for the Financial Statements, 31 December 2022**

### **1. Accounting policies (continued)**

#### **d Expenditure on**

Resources expended are accounted for on an accruals basis and are accounted for gross.

##### **Grants**

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

##### **Church Activities**

The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

#### **e Fixed Assets**

##### **Tangible fixed assets**

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2) of the Charities Act 1993.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected. Other tangible fixed assets are written off as acquired.

##### **Depreciation**

As it is the PCC's policy to write off fixed assets in the year of acquisition no depreciation is provided in the accounts.

##### **Investments**

Investments are stated at market value at the balance sheet date.

#### **f 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 CBF Church of England Funds, or at the bank.

## **Notes for the Statement of Financial Activities, 31 December 2022**

### **Income from**

- a. Voluntary Income - donations to the Church
  - Planned Giving - consists of standing orders and CAF giving
  - Collections at services - the collection plate and one-off donations
  - Sundry donations and appeals - collections such as the Lenten Appeal
  - Tax recovery from HMRC - Gift Aid returns
- b. Activities for Generating Funds
  - Coffee morning etc
- c. Investment Income
  - Interest and Dividends - interest from bank accounts and deposit accounts
- d. Church Activities
  - Malthouse Lettings
  - Fees from Weddings, Funerals, etc

### **Expenditure on**

- a. Fundraising Costs
  - Cardstall added into office expenses this year due to small spend.
- b. Mission Giving and Charitable Donations
- c. Church Activities
  - Diocesan Parish Share paid - Dicesan monthly fee - £4,379
  - Salaries, wages - Secretarial and Music Director fees
  - Expenses
    - Office expenses - paper, printing, subscriptions
    - Rectory/Malthouse expenses - oil, water, maintenance
    - Rectory council tax & water rates
    - Assistant staff - assistant clergy
  - Mission and Evangelism Costs
  - Church Running Expenses
    - Cleaning
    - Repairs and maintenance
    - Upkeep of Services - candles, books, communion supplies, music and choir
    - Churchyard - maintenance of the churchyard
    - Sunday school and jr activities - Pre School praise supplies
    - Church Utility Bills - electricity, oil, water
    - Costs of Trading (Bank Charges) - Lloyds fees
- d. Major Capital Expenditure
  - Major Church repairs or redecoration
  - Major Hall repairs or redecoration
  - New building works

## **Notes for the Balance Sheet, 31 December 2022**

1. See Accounting policies, 1e.
2. Investments - CCLA shares accounts valued at 31/12/21
3. Debtors - accruals for Gift Aid & prepaid expenses
4. Short term deposits - CCLA deposit accounts
5. Cash in bank at hand - bank balances for Lloyds TSB and CAF Bank
6. Creditors - trade creditors and accruals

## **7. Statement of Funds**

### **The CBF Church of England Deposit Fund and Income Shares**

	Balance 1/1/2022	Income	Expenditure	Gains/ Losses	Transfers	Balance 31/12/2022
<b>Unrestricted Fund</b>						
General Fund	180,667	61,183	(83,133)		1,628	160,345
	180,667	61,183	(83,133)	0	1,628	160,345
<b>Restricted Funds</b>						
Fabric Reserves	57,988	1,108	(9,510)	(1,145)	10,270	58,711
Chancel Tithe Act	13,198	790				13,988
Sunday School and Choir	11,051	290		(1,301)	(290)	9,750
Organ Fund	2,546	68		(302)		2,312
	84,783	2,256	(9,510)	(2,748)	9,980	84,761
<b>Endowment Funds</b>						
Banks Trust	367,992	9,656		(43,319)	(9,656)	324,673
Chancel Tithe Act	23,270			(2,739)		20,531
Fabric Reserve	23,417	614		(2,757)	(614)	20,660
Other Trusts (Warren, etc)	51,005	1,338		(6,004)	(1,338)	45,001
	465,684	11,608	0	(54,819)	(11,608)	410,865
<b>Total Funds</b>	<b>731,134</b>	<b>75,047</b>	<b>(92,643)</b>	<b>(57,567)</b>	<b>0</b>	<b>655,971</b>

### **Notes:**

*Endowment income from Banks Trust 3S is deposited to Restricted Fund Banks Trust 6D*

*Endowment income from Fabric Reserve 5S is deposited to Restricted Fund Fabric Reserve 1D*

*Dividends are reinvested for the Organ Fund 2S, Fabric Reserve 1S.*

*Interest is retained for Fabric Reserve 1D, General Purposes 3D and Banks Trust 6D*

*The Diocese maintains Chancel Tithe and Warren etc Funds on our behalf.*

# Independent Examiner's Report to the PCC of Harting for the Year Ended 31<sup>st</sup> December, 2022

## Section A

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of Harting, on the annual report for the year ended 31<sup>st</sup> December 2022.

**Respective responsibilities of trustees and examiner**

The PCC members are responsible for the preparation of the annual reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention (~~other than that disclosed below in Section B below~~\*) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

\* Please delete the words in the (brackets) if they do not apply

Examiner's signature



Alain Mardle

Examiner's name CAPITALS

Date

3 MAY 2023

Relevant professional qualification(s) or body  
if any

FCA

Examiner's address

Greens Court, West Street, Midhurst, GU29 9NQ

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# Accounts

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# Trustees' Annual Report (TAR) 2021

## Report and Accounts for the Parochial Church Council of St Mary & St Gabriel, Harting

### Aim and purposes

The Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Mary & St Gabriel Church and associated buildings.

### Objectives and activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at South Harting. 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. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

### Achievements and performance

#### **Worship and prayer**

There are a range of services during the week and over the course of the year, which all are welcome to attend. At present there are 74 parishioners on the Church Electoral Roll.

Much of 2021 was affected by the Covid -19 pandemic and there were lockdowns throughout the first half of the year. During this time phone services were provided and services in church were live-streamed. The average attendance during 2021 was 12 at 8am Holy Communion (this service only restarted after Easter) and at the 10am Eucharist across the benefice, was 36, with attendance going up after the Covid restrictions lifted to a high of 71 for our first All Age Eucharist in September.

The annual Christmas Eve Crib service was resumed this year and was attended by 88 adults and 61 children. On Christmas Day, at the main Benefice Eucharist there were 70 adults and 15 children present. This year, in September, a new All Age Eucharist was launched and is held on the first Sunday of each month in Harting.

As well as our regular services, we enable our community to celebrate and give thanks to God at the milestones of the journey through life. Through Baptism, we thank God for the gift of life: in Marriage, public vows are exchanged with God's blessing; through Funeral services, friends and family express their grief and give thanks for the life which is now complete in this world and commend the person into God's keeping.

This year there have been 8 Baptisms, 9 weddings and 11 funerals/interments/memorial services.

## **Harting Primary School**

Links between the Primary School and Pariah church continue to flourish, with the Rector leading weekly Collective Worship, Christmas and Easter story trails (the classes limited to visiting the church in “bubbles” due to Covid) as well as a “Walk the Labyrinth” Day in the Summer exploring prayer and spirituality. The work in the school has been limited this year due to the ongoing Covid restrictions.

## **Pastoral care**

Some members of our parish are unable to attend church due to sickness or age. The Rector takes Holy Communion to those who have requested it, either at their homes or in hospital, and makes regular pastoral visits to parishioners.

## **Mission and Evangelism**

This year we held a Lent Course on Zoom (Covid restricted) as well as a series of Zoom Lent Lunches. In Advent, we were able to meet in person again for an Advent Course entitled “Hark the Glad Sound” which explored how we prepare for God’s coming among us in Christ. A session was held for Readers and Welcomers to encourage them to think in broader terms about the ministry of word and welcome that they offer. There was also a benefice-wide course held during the spring and summer which explored different ways of praying, and this was held once a week in St Paul’s Elsted.

## **Deanery Synod**

Sarah Wilcox and Hatti Cossart are currently the Deanery Synod Representatives. This provides the PCC with an important link between the parish and the wider structures of the church.

## **Ecumenical relationships**

We continue very close ties with the Congregational Church, holding a number of joint services during the year including the Tent Service in August.

## **The Church Building, Fabric and Contents (report by Hatti Cossart and Sarah Wilcox, Churchwardens)**

The Lightning Conductor test ( 21/1/22) the Electric wiring and PAT test (10/4/21) and the boiler servicing (11/21) ) is all up to date. The organ and piano have both been serviced and tuned on several occasions throughout the year.

Tree surgery with reduction of the large crown of the yew overhanging the narrows was performed in December 21.

The glass door to the porch was repaired in July 21.

The burst water mains in the churchyard were investigated and repaired in September 21.

The paths throughout the churchyard were jet washed clean in January 22.

We have been waiting for permission to undertake the works on the icehouse and perimeter wall on Cow Lane, as well as the Law Room roof . We have the go ahead for the latter and this will be undertaken shortly.

We have terminated the Spruce Girls contract to clean the church and have set up a monthly cleaning rota ourselves.

## **Safeguarding** **(report by Jane Thwaites, Safeguarding Officer)**

The PCC has complied with the duty to have regard to the House of Bishop's guidance on safeguarding children and young adults.

*Disclosure and Barring Checks (DBS)*

I have completed 2 in the last year, there aren't any currently outstanding.

*Safeguarding training*

All Basic Awareness and Foundation training is up to date

I am due to renew my Leadership training this year.

*Simple Quality Protects - SQP*

We have an outstanding action to review our compliance with SQP

Finally, be vigilant and don't ignore any concerns! Contact me or, if I'm not available Harriet or Emma.

## Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure and is a Registered Charity. The method of appointment of PCC members is set out in the Church Representation Rules. At St Mary & St Gabriel the membership of the PCC consists of the incumbent, the Churchwardens, two Lay Readers and members elected from the congregation who are on the Electoral Roll of the church. Those who attend our services are encouraged to register on the Electoral Roll and to 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. During the year full PCC met three times.

## Administrative information

The Parish Church of St Mary & St Gabriel is situated in South Harting, West Sussex. It is part of the Diocese of Chichester within the Church of England. The correspondence address is The Reverend Harriet Neale-Stevens, The Rectory, The Street, South Harting, Petersfield. GU31 5QB.

PCC members who have served at any time from 27 October 2020 until the date this report was approved are:

### **Ex Officio members:**

Reverend Harriet Neale-Stevens (Rector and Chair)

Emma D'aeth (Deacon)

Hatti Cossart (Churchwarden)

Sarah Wilcox (Churchwarden)

### **Elected members:**

Richard Dale

Andrea Frears

Diane Hayman

Patricia Grigsby

Jane Hodgson

Fiona Keoghane

Alun Thomas

### **Co-opted members:**

Jane Thwaites (Safeguarding Officer)

### **Other Officers (Not on the PCC)**

Trish Walker (Secretary)

Nigel Johnson-Hill (Electoral Roll Officer)

Anthony Banes-Walker (Treasurer)

## Additional Reports

### **Midhurst Deanery Synod: Report on activity in 2021**

#### **Meetings**

12 <sup>th</sup> January 2021	Deanery Standing Committee
22 <sup>nd</sup> February 2021	Deanery Synod Meeting by Zoom
17 <sup>th</sup> March 2021	Deanery Standing Committee Special meeting
19 <sup>th</sup> May 2021	Deanery Standing Committee
29 <sup>th</sup> July 2021	Deanery Synod meeting. Away day.
6 <sup>th</sup> October 2021	Deanery Standing Committee
27 <sup>th</sup> October 2021	Deanery Synod Meeting

The new Bishop of Horsham, Bishop Ruth attended the Meeting in February by zoom. She introduced herself and outlined her views on several related subjects. She then answered members questions.

A new Lay Chair was appointed. Christina Heath was duly elected and has proved to be a very good choice.

There have been 3 major discussion items during the year.

#### **Finance**

Through out the year the discussion has centred around the short fall in the income versus outgoings of the Diocese. The primary source of income for the Diocese is the Parish Contribution. Considerable efforts were made to ensue Parishes contributed their designated amount. All Parishes in this Deanery paid the required amount in 2021, but that was not the case in other areas. It was clear that the deficit in the Diocesan finances was getting larger and larger. This culminated in the Diocese making suggestions that next years Parish Share should cover the full cost of having a Priest. This was £74,300 for a full time Priest and £47,000 for a part time priest. It was suggested by the Diocese that Parishes should pay the full cost of having a Priest (PMC) and a further 15% over a period. The problem was discussed in full at our July Meeting. The parish share payments for 2021 were approximately 15% below the full PMC. It was agreed that the aim should be for each Parish to increase it payments by 5% a year for 3 years, or shorter, if possible, thus paying the full cost of PMC. Efforts to contribute more than the 100% of PMC would not be considered until the Deanery as a whole were able to contribute the 100% PMC. The Diocese was present at our October meeting and gave their full financial presentation. It was clear that there was going to be a deficit in the Budget in the millions. They inferred that if the Parishes did not come up with the cash the other major saving could only be made by reducing the number of clergy, but the Bishop of Chichester had indicated that he did not intend to do this. They were informed of the Deanery decision which we are all endeavouring to work to.

### Family Support Work

FSW has been an ongoing Deanery Project for some time but has come to fruition in 2021. Following some changes in the plans FSW went back to the original one individual between 2 Benefices. The FSW worker has been recruited and has started work. The original agreement in the Deanery for our financial contribution was £750 per Benefice and this was confirmed at the meeting in July. The FSW worker is working through primarily Schools as they have the up-to-date information on deprived and struggling families. We have a surprising number of families in this category in the Deanery. The Deanery monitors the contributions to FSW to ensure we are paying our way. We are starting to receive good reports on the work being undertaken.

### Synod Mission Action Plan

At the beginning of the Year with a new Synod the plan was explained to the Synod, and since then we have been monitoring its progress throughout the year. We have been progressing well FSW and the one Parish of Easebourne, Lodsworth and Selham being good examples. Considerable discussion took place at the Awayday on the various sections with plans being made for the future. Living with Love and faith was also covered with discussions and a course being set up within the Deanery aid people in their deliberations.

## **Churchyard Maintenance** (report by Alun Thomas, Churchyard Team)

We had a difficult last year because of unpredictable weather, however, we kept going in good spirits and we enjoyed a good result by the winter months.

All machinery, mowers and strimmers, are annually serviced by Tim. His workmanship is excellent and all our equipment is in good order.

We have had an excellent working party who are committed and competent. For 2022 Katherine joins our team.

One issue that needs to be addressed is that all recyclable plastic objects and containers should be deposited in the recycling bin provided at the rear of the churchyard. I will provide a notice to encourage this.

In conclusion, a good year, thanks to our enthusiastic team of helpers. All looks good for 2022.

## **Bell Ringers Report** (Chris Rose, Tower Captain)

We currently have six bell ringers and four learners who are progressing well. Unfortunately we have lost two ringers, one of them has moved away and the other has gone off to university.

We practice on Tuesdays from 7.30 until 9pm and ring for first and third Sunday of each month for the Sunday morning services. We also ring for weddings and are one of the few churches that ring before and after the ceremony.

Harting bells are recognised to be some of the most difficult bells to ring due to the long draft of the ropes.

Pat James is our secretary and Pru Barlow looks after our ringing rota and finding ringers for weddings. Leslie James is our treasurer and Richard Dale and Chris Rose are our steeple keepers. Chris Rose is our current Tower captain and assisted by Luke Trewin who is the vice-captain.

We are lucky to have ringers to keep the bells ringing as many of the other local towers have stopped due to a shortage of ringers.

# Financial review

(Report by Anthony Banes-Walker, Treasurer)

St Mary's and St Gabriel's Church, South Harting.

Annual Report from the Treasurer for the Financial Year 2021

Our Accounts have been audited by Alain Mardle of Goodale Mardle Ltd and the report comprises of a Profit and Loss account and a Balance Sheet.

Profit and Loss / Balance Sheet.

Our Income is encouraging even though our total income is down £15,000, but last year we had a fund-raising project of £15.0K, to pay for repairs to the Rector's house. There is no income from our envelope/Gift Aid system, this was stopped because of the Covid, so perhaps with collection bags now back in use it is something we might consider re introducing.

Our Expenses are high because of two major repairs to the Church roof including guttering and down pipes £13,000 and installation of a New Fire Alarm System, £1,500; these large amounts account for the P & L loss of £14,963.

Turning to the Balance Sheet our investments increased by a figure of £34.0K which is most encouraging bearing in mind to what is going on in the financial world at this time. Richard Dale and I had a big review of our investments with the auditors and praised ourselves all was going well. I now proudly tell you that in my seven years our Total Funds have increased from £336,715 to £704,134.

The Rector and our Churchwardens are dealing with a quinquennial report at this present time and therefore I am encouraged to tell you that we are in a financial position to deal with the recommended items reported by the Diocese's Architect that need attention.

Summary.

I have enjoyed working with our Rector and the Churchwardens and am pleased that things are encouraging in our finances. We are in a good position to support the three of them, which will help you to get the enjoyment out of your local church.

Anthony Banes-Walker

Treasurer.



**Parochial Church Council**

**of**

**St Mary and St Gabriel, South Harting**

**Financial statement**

**for the year ended**

**31 December 2021**

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Parochial Church Council of St Mary and St Gabriel, South Haring

**Statement of Financial Activities for the Year Ended 31 December 2021**

**Income from:**

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL Funds 2021	TOTAL Funds 2020
<b>a. Donations &amp; legacies</b>					
Planned Giving	47,891			47,891	46,378
Collections at services	6,937			6,937	5,337
Sundry donations and appeals	2,243			2,243	22,310
Tax recovery from HMRC	0			0	4,956
Legacies	5,000			5,000	500
Grants	200			200	0
	<u>62,071</u>	<u>0</u>	<u>0</u>	<u>62,071</u>	<u>79,481</u>
<b>b. Activities for Generating Funds</b>					
Fund-raising	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>c. Investment Income</b>					
Interest and Dividends	42	1,230	11,227	12,499	12,741
	<u>42</u>	<u>1,230</u>	<u>11,227</u>	<u>12,499</u>	<u>12,741</u>
<b>d. Church Activities</b>					
Matthias Lettings	80	0	0	80	140
Fees from Weddings, Funerals, Banns	6,069	0	0	6,069	3,608
	<u>6,149</u>	<u>0</u>	<u>0</u>	<u>6,149</u>	<u>3,748</u>
<b>Total Income</b>	<u>68,262</u>	<u>1,230</u>	<u>11,227</u>	<u>80,719</u>	<u>95,968</u>

**Expenditure on:**

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL Funds 2021	TOTAL Funds 2020
<b>a. Fundraising Costs</b>	0	0	0	0	0
<b>b. Mission Giving and Charitable Donations</b>	3,177			3,177	3,345
<b>c. Church Activities</b>					
Diocesan Parish Share paid	48,875			48,875	20,253
Salaries, wages	5,750			5,750	8,621
<b>Expenses</b>					
Office & general expenses	3,582			3,582	3,201
Rectory/Matthias utilities/maintenance	1,163			1,163	10,401
Rectory council tax & water rates	2,932			2,932	1,492
Assistant staff	0			0	62
<b>Church Running Expenses</b>					
Cleaning	0	1,632		1,632	1,391
Repairs and maintenance	2,067	12,141		14,208	14,328
Quinquennial report	0			0	0
Upkeep of Services	1,114			1,114	602
Churchyard	1,294	59		1,353	1,235
Church Utility Bills	2,363			2,363	2,690
Insurance	2,772			2,772	3,020
Costs of Trading (Bank Charges)	221			221	120
	<u>74,660</u>	<u>20,732</u>	<u>0</u>	<u>95,392</u>	<u>76,741</u>
<b>d. Major Capital Expenditure</b>					
New building works	0			0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Resources Expended</b>	<u>74,660</u>	<u>20,732</u>	<u>0</u>	<u>95,392</u>	<u>76,741</u>
<b>Net Incoming Resources</b>	<b>(6,688)</b>	<b>(19,502)</b>	<b>11,227</b>	<b>(14,963)</b>	<b>19,227</b>
Transfers between funds	1,574	9,653	(11,227)	0	0
Gains/Losses on investment assets	0	2,886	58,292	61,168	29,847
<b>Net Movement in Funds</b>	<u>(5,114)</u>	<u>(6,963)</u>	<u>58,292</u>	<u>46,215</u>	<u>49,074</u>
Fund balances at 1 January 2021	165,781	91,746	407,402	664,929	636,655
<b>Fund balances at 31 December 2021</b>	<u>160,667</u>	<u>84,783</u>	<u>465,694</u>	<u>731,144</u>	<u>684,929</u>

Approved by the Parochial Church Council of St Mary and St Gabriel Haring

Signed on their behalf by

A Barnes-Walker  
Treasurer

Parochial Church Council of St Mary and St Gabriel, South Harting

**Balance Sheet, 31 December 2021**

		2021	2020
	Notes	£	£
<b>Fixed assets</b>			
Tangible fixed assets	1	0	0
Investments	2	488,917	427,446
<b>Total fixed assets</b>		<u>488,917</u>	<u>427,446</u>
<b>Current assets</b>			
Debtors	3	1,647	1,107
Short term deposits	4	185,354	185,306
Cash at bank and in hand	5	<u>60,211</u>	<u>79,051</u>
		<u>247,212</u>	<u>265,464</u>
Creditors: amounts falling due within one year	6	<u>(4,995)</u>	<u>(7,981)</u>
<b>Net current assets</b>		<u>242,217</u>	<u>257,483</u>
<b>Total assets less current liabilities</b>		<u>731,134</u>	<u>684,929</u>
Creditors: amounts falling due after one year		0	0
<b>NET ASSETS</b>		<u>731,134</u>	<u>684,929</u>
<b>Funds</b>	7		
Endowment funds		465,684	407,402
Restricted funds		84,783	81,746
Unrestricted funds		180,667	185,781
		<u>731,134</u>	<u>684,929</u>

Approved by the Parochial Church Council of St Mary and St Gabriel Harting

A Banas-Walker  
Treasurer

**Notes for Financial Statements, 31 December 2021**

**1. Accounting policies**

**a Accounting convention**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

**b Funds accounting**

Funds held by the PCC are:

*Unrestricted funds* - general funds which can be used for PCC ordinary purposes

*Designated funds* - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

*Restricted funds* - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

*Endowment funds* - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

**c Income from**

All incoming resources are accounted for gross.

***Donations & legacies***

*Collections* are recognised when received.

*Planned giving* receivable is recognised only when received.

*Income tax* recoverable on Gift Aid donations is recognised when the income is recognised.

*Grants and legacies* are recognised when the PCC is legally entitled to the amount due.

***Income from investments***

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they are received.

***All other income***

All other income is recognised when it is receivable.

***Gains and losses on investments***

Realised gains are recognised when the investments are sold

Unrealised gains and losses are accounted for on revaluation on 31 December.

**Notes for the Financial Statements, 31 December 2021**

**1. Accounting policies (continued)**

**d Expenditure on**

Resources expended are accounted for on an accruals basis and are accounted for gross.

**Grants**

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

**Church Activities**

The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

**e Fixed Assets**

**Tangible fixed assets**

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2) of the Charities Act 1993.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected. Other tangible fixed assets are written off as acquired.

**Depreciation**

As it is the PCC's policy to write off fixed assets in the year of acquisition no depreciation is provided in the accounts.

**Investments**

Investments are stated at market value at the balance sheet date.

**f 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 CBF (Church of England Funds), or at the bank.

**Notes for the Balance Sheet, 31 December 2021**

1. See Accounting policies, 1e.
2. Investments - CCLA shares accounts valued at 31/12/21
3. Debtors - accruals for Gift Aid & prepaid expenses
4. Short term deposits - CCLA deposit accounts
5. Cash in bank at hand - bank balances for Lloyds TSB and CAF Bank
6. Creditors - trade creditors and accruals

**7. Statement of Funds****The CBF Church of England Deposit Fund and Income Shares**

	Balance 1/1/2021	Income	Expenditure	Gains/ Losses	Transfers	Balance 31/12/2021
<b>Unrestricted Fund</b>						
General Fund	185,781	68,262	(74,950)		1,574	180,667
	185,781	68,262	(74,950)	0	1,574	180,667
<b>Restricted Funds</b>						
Fabric Reserves	67,309	288	(20,732)	1,189	9,933	57,988
Chancel Title Act	12,600	598				13,198
Sunday School and Choir	9,688	280		1,383	(280)	11,061
Organ Fund	2,189	63		314		2,546
	91,746	1,230	(20,732)	2,886	9,653	84,783
<b>Endowment Funds</b>						
Banks Trust	321,937	9,339		46,055	(9,339)	367,992
Chancel Title Act	20,358			2,912		23,270
Fabric Reserve	20,486	594		2,931	(594)	23,417
Other Trusts (Warren, etc)	44,621	1,294		6,384	(1,294)	51,005
	407,402	11,227	0	58,262	(11,227)	466,664
<b>Total Funds</b>	<b>684,929</b>	<b>80,719</b>	<b>(95,682)</b>	<b>61,168</b>	<b>0</b>	<b>731,134</b>

**Notes:**

Endowment income from Banks Trust 35 is deposited to Restricted Fund Banks Trust 6D  
 Endowment income from Fabric Reserve 55 is deposited to Restricted Fund Fabric Reserve 1D  
 Dividends are reinvested for the Organ Fund 2S, Fabric Reserve 1S.  
 Interest is retained for Fabric Reserve 1D, General Purposes 3D and Banks Trust 6D  
 The Diocese maintains Chancel Title and Warren etc Funds on our behalf.

**Notes for the Statement of Financial Activities, 31 December 2021**

**Income from**

- a. Voluntary Income - donations to the Church
  - Planned Giving - consists of standing orders and CAF giving
  - Collections at services - the collection plate and one-off donations
  - Sundry donations and appeals - collections such as the Lenten Appeal
  - Tax recovery from HMRC - Gift Aid returns
- b. Activities for Generating Funds
  - Coffee morning etc
- c. Investment Income
  - Interest and Dividends - interest from bank accounts and deposit accounts
- d. Church Activities
  - Malthouse Lettings
  - Fees from Weddings, Funerals, etc

**Expenditure on**

- a. Fundraising Costs
  - Cashback added into office expenses this year due to small spend.
- b. Mission Giving and Charitable Donations
- c. Church Activities
  - Diocesan Parish Share paid - Diocesan monthly fee - £4,048
  - Salaries, wages - Secretarial and Music Director fees
  - Expenses
    - Office expenses - paper, printing, subscriptions
    - Rectory/Malthouse expenses - oil, water, maintenance
    - Rectory council tax & water rates
    - Assistant staff - assistant clergy
  - Mission and Evangelism Costs
  - Church Running Expenses
    - Cleaning
    - Repairs and maintenance
    - Upkeep of Services - candles, books, communion supplies, music and choir
    - Churchyard - maintenance of the churchyard
    - Sunday school and jr activities - Pre School praise supplies
    - Church Utility Bills - electricity, oil, water
    - Costs of Trading (Bank Charges) - Lloyds fees
- d. Major Capital Expenditure
  - Major Church repairs or redecoration
  - Major Hall repairs or redecoration
  - New building works

# Independent Examiner's Report to the PCC of Harting for the Year Ended 31<sup>st</sup> December, 2021

## Section A

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of Harting, on the annual report for the year ended 31<sup>st</sup> December 2021.

**Respective responsibilities of trustees and examiner**

The PCC members are responsible for the preparation of the annual reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention (~~other than that disclosed below in Section B below~~) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the (brackets) if they do not apply*

**Examiner's signature**



Alain Mardle

**Examiner's name** CAPITALS

**Date**

04-05-22

**Relevant professional qualification(s) or body if any**

FCA

**Examiner's address**

Greens Court, West Street, Midhurst, GU29 9NQ

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# Accounts

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**Parochial Church Council**  
**of**  
**St Mary and St Gabriel, South Harting**

**Financial statement**  
**for the year ended**  
**31 December 2020**

**Statement of Financial Activities for the Year Ended 31 December 2020****Income from:**

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL Funds 2020	TOTAL Funds 2019
a. Donations & legacies					
Planned Giving	48,379			48,379	52,994
Collections at services	3,337			3,337	8,562
Sundry donations and appeals	22,310			22,310	3,221
Tax recovery from HMRC	4,955			4,955	555
Legacies	500	0		500	0
Grants	0			0	200
	79,481	0	0	79,481	65,532
b. Activities for Generating Funds					
Fund-raising	0	0	0	0	149
	0	0	0	0	149
c. Investment Income					
Interest and Dividends	322	1,577	10,842	12,741	12,857
	322	1,577	10,842	12,741	12,857
d. Church Activities					
Malthouse Lettings	140	0	0	140	895
Fees from Weddings, Funerals, Elsted	3,606	0	0	3,606	2,512
	3,746	0	0	3,746	3,407
<b>Total Income</b>	<b>83,549</b>	<b>1,577</b>	<b>10,842</b>	<b>95,968</b>	<b>81,945</b>

**Expenditure on:**

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL Funds 2020	TOTAL Funds 2019
a. Fundraising Costs	0	0	0	0	0
b. Mission Giving and Charitable Donations	3,345			3,345	4,212
c. Church Activities					
Diocesan Parish Share paid	26,253			26,253	48,444
Salaries, wages	8,621			8,621	8,997
Expenses					
Office & general expenses	3,201			3,201	2,454
Rectory/Malthouse utilities/maintenance	10,401			10,401	915
Rectory council tax & water rates	1,492			1,492	3,411
Assistant staff	52			52	150
Church Running Expenses					
Cleaning	0	1,391		1,391	1,626
Repairs and maintenance	5,146	9,182		14,328	3,931
Quinquennial report	0			0	1,181
Upkeep of Services	602			602	879
Churchyard	1,235			1,235	2,021
Church Utility Bills	2,680			2,680	3,681
Insurance	3,020			3,020	2,535
Costs of Trading (Bank Charges)	120			120	185
	66,168	10,573	0	76,741	84,622
d. Major Capital Expenditure					
Major Church repairs or redecoration	0			0	0
New building works	0			0	0
	0	0	0	0	0
<b>Total Resources Expended</b>	<b>66,168</b>	<b>10,573</b>	<b>0</b>	<b>76,741</b>	<b>84,622</b>
<b>Net Incoming Resources</b>	<b>17,381</b>	<b>(8,996)</b>	<b>10,842</b>	<b>19,227</b>	<b>(2,677)</b>
Transfers between funds	1,521	9,321	(10,842)	0	0
Gains/Losses on investment assets		1,307	27,540	28,847	62,390
<b>Net Movement in Funds</b>	<b>18,902</b>	<b>1,632</b>	<b>27,540</b>	<b>48,074</b>	<b>59,713</b>
Fund balances at 1 January 2020	166,879	90,114	379,862	636,855	577,142
<b>Fund balances at 31 December 2020</b>	<b>185,781</b>	<b>91,746</b>	<b>407,402</b>	<b>684,929</b>	<b>636,855</b>

Approved by the Parochial Church Council of St Mary and St Gabriel Harting

Signed on their behalf by

A Banes-Walker  
Treasurer

Parochial Church Council of St Mary and St Gabriel, South Harting

**Balance Sheet, 31 December 2020**

			<b>2020</b>	2019
	Notes		£	£
<b>Fixed assets</b>				
Tangible fixed assets	1		0	0
Investments	2		427,446	398,312
<b>Total fixed assets</b>			<u><b>427,446</b></u>	<u>398,312</u>
<b>Current assets</b>				
Debtors	3	1,107		3,659
Short term deposits	4	185,306		180,924
Cash at bank and in hand	5	79,051		60,449
		<u><b>265,464</b></u>		<u>245,032</u>
Creditors: amounts falling due within one year	6	<u>(7,981)</u>		<u>(6,489)</u>
<b>Net current assets</b>			<b>257,483</b>	238,543
<b>Total assets less current liabilities</b>			<u><b>684,929</b></u>	<u>636,855</u>
Creditors: amounts falling due after one year			<b>0</b>	0
<b>NET ASSETS</b>			<u><u><b>684,929</b></u></u>	<u><u>636,855</u></u>
<b>Funds</b>	7			
<b>Endowment funds</b>			<b>407,402</b>	379,862
<b>Restricted funds</b>			<b>91,746</b>	90,114
<b>Unrestricted funds</b>			<b>185,781</b>	166,879
			<u><u><b>684,929</b></u></u>	<u><u>636,855</u></u>

Approved by the Parochial Church Council of St Mary and St Gabriel Harting

A Banes-Walker  
Treasurer

## **Notes for Financial Statements, 31 December 2020**

### **1. Accounting policies**

#### **a Accounting convention**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

#### **b Funds accounting**

Funds held by the PCC are:

*Unrestricted funds* - general funds which can be used for PCC ordinary purposes

*Designated funds* - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

*Restricted funds* - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

*Endowment funds* - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

#### **c Income from**

All incoming resources are accounted for gross.

##### ***Donations & legacies***

*Collections* are recognised when received.

*Planned giving* receivable is recognised only when received.

*Income tax* recoverable on Gift Aid donations is recognised when the income is recognised.

*Grants and legacies* are recognised when the PCC is legally entitled to the amount due.

##### ***Income from investments***

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they are received.

##### ***All other income***

All other income is recognised when it is receivable.

##### ***Gains and losses on investments***

Realised gains are recognised when the investments are sold

Unrealised gains and losses are accounted for on revaluation on 31 December.

## **Notes for the Financial Statements, 31 December 2020**

### **1. Accounting policies (continued)**

#### **d Expenditure on**

Resources expended are accounted for on an accruals basis and are accounted for gross.

#### **Grants**

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

#### **Church Activities**

The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

#### **e Fixed Assets**

##### ***Tangible fixed assets***

Consecrated and benefited property of any kind is excluded from the accounts by s.96(2) of the Charities Act 1993.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected. Other tangible fixed assets are written off as acquired.

##### ***Depreciation***

As it is the PCC's policy to write off fixed assets in the year of acquisition no depreciation is provided in the accounts.

##### ***Investments***

Investments are stated at market value at the balance sheet date.

#### **f 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 CBF Church of England Funds, or at the bank.

**Notes for the Statement of Financial Activities, 31 December 2020**

**Income from**

- a. Voluntary Income - donations to the Church
  - Planned Giving - consists of standing orders and CAF giving
  - Collections at services - the collection plate and one-off donations
  - Sundry donations and appeals - collections such as the Lenten Appeal
  - Tax recovery from HMRC - Gift Aid returns
- b. Activities for Generating Funds
  - Coffee morning etc
- c. Investment Income
  - Interest and Dividends - interest from bank accounts and deposit accounts
- d. Church Activities
  - Malthouse Lettings
  - Fees from Weddings, Funerals, etc

**Expenditure on**

- a. Fundraising Costs
  - Cardstall added into office expenses this year due to small spend.
- b. Mission Giving and Charitable Donations
- c. Church Activities
  - Diocesan Parish Share paid - Dicesan monthly fee - £2,187
  - Salaries, wages - Secretarial and Music Director fees
  - Expenses
    - Office expenses - paper, printing, subscriptions
    - Rectory/Malthouse expenses - oil, water, maintenance
    - Rectory council tax & water rates
    - Assistant staff - assistant clergy
  - Mission and Evangelism Costs
  - Church Running Expenses
    - Cleaning
    - Repairs and maintenance
    - Upkeep of Services - candles, books, communion supplies, music and choir
    - Churchyard - maintenance of the churchyard
    - Sunday school and jr activities - Pre School praise supplies
    - Church Utility Bills - electricity, oil, water
    - Costs of Trading (Bank Charges) - Lloyds fees
- d. Major Capital Expenditure
  - Major Church repairs or redecoration
  - Major Hall repairs or redecoration
  - New building works

**Notes for the Balance Sheet, 31 December 2020**

1. See Accounting policies, 1e.
2. Investments - CCLA shares accounts valued at 31/12/20
3. Debtors - accruals for Gift Aid & prepaid expenses
4. Short term deposits - CCLA deposit accounts
5. Cash in bank at hand - bank balances for Lloyds TSB and CAF Bank
6. Creditors - trade creditors and accruals

**7. Statement of Funds**

**The CBF Church of England Deposit Fund and Income Shares**

	Balance 1/1/2020	Income	Expenditure	Gains/ Losses	Transfers	Balance 31/12/2020
<b>Unrestricted Fund</b>						
General Fund	173,810	83,549	(66,168)		1,521	192,712
	173,810	83,549	(66,168)	0	1,521	192,712
<b>Restricted Funds</b>						
Fabric Reserves	67,124	624	(10,573)	542	9,592	67,309
Chancel Tithe Act	11,978	622				12,600
Sunday School and Choir	9,046	271		622	(271)	9,668
Organ Fund	1,966	60		143		2,169
	90,114	1,577	(10,573)	1,307	9,321	91,746
<b>Endowment Funds</b>						
Banks Trust	300,546	9,018		21,391	(9,018)	321,937
Chancel Tithe Act	18,441			1,917		20,358
Fabric Reserve	19,125	574		1,361	(574)	20,486
Other Trusts (Warren, etc)	41,750	1,250		2,871	(1,250)	44,621
	379,862	10,842	0	27,540	(10,842)	407,402
<b>Total Funds</b>	<b>643,786</b>	<b>95,968</b>	<b>(76,741)</b>	<b>28,847</b>	<b>0</b>	<b>691,860</b>

**Notes:**

*Endowment income from Banks Trust 3S is deposited to Restricted Fund Banks Trust 6D*

*Endowment income from Fabric Reserve 5S is deposited to Restricted Fund Fabric Reserve 1D*

*Dividends are reinvested for the Organ Fund 2S, Fabric Reserve 1S.*

*Interest is retained for Fabric Reserve 1D, General Purposes 3D, Churchyard 4D, Banks Trust 6D, Strawberry Fair 9D, Law Appeal 10D*

*The Diocese maintains Chancel Tithe and Warren etc Funds on our behalf.*