

# 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 lightening 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>		<b>431,674</b>	<b>488,917</b>
<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	46,088	60,211
		<b>227,274</b>	<b>247,212</b>
Creditors: amounts falling due within one year	6	(2,977)	(4,995)
<b>Net current assets</b>		<b>224,297</b>	<b>242,217</b>
<b>Total assets less current liabilities</b>		<b>655,971</b>	<b>731,134</b>
Creditors: amounts falling due after one year		0	0
<b>NET ASSETS</b>		<b>655,971</b>	<b>731,134</b>
<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>
		<b>655,971</b>	<b>731,134</b>

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