

REGISTERED CHARITY NUMBER:

1141879

**Report of the Members of the Parochial Church Council and
Financial Statements for the Year Ended 31st December 2022**

for

**The Parish of St Peter and St Paul,
West Wittering**

WEST WITTERING PAROCHIAL CHURCH COUNCIL

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West Wittering Parochial Church Council

Report of the Members of
West Wittering Parochial Church Council

The members of the Parochial Church Council of St Peter and St Paul (PCC) present their report and the financial statements of the charity for the year ended 31st December 2022. The members of the PCC are the Charity Trustees.

The members of the PCC have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2014.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number	1141879
Registered Name	West Wittering Parochial Church Council

Principal address

Church Office
West Wittering Rectory
Pound Road
West Wittering
PO20 8AJ

Trustees after the APCM in May 2022

Mr B. Harvey	Lay Chair
Revd A. Goddard	Clergy
Mr. D. Howeson	Stewardship Missioner & Treasurer
Mr M. Jarman	
Ms S. Pendleton	Churchwarden / Deanery Synod
Mrs S. Relf	Safeguarding Officer
Revd J. Swindells	Chairman
Mrs E Szepesi	Secretary
Mrs L. Hutton	
Mrs J. Gray	
Mrs S. Shire	
Mr F. Pearson-Gee (Apprentice)	

Observer

Dr S. Monks	Licensed Reader
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Independent Examiner

Mr J Jeffers BA (Hons) FCCA
2 Culimore Road
West Wittering
West Sussex
PO20 8HB

Bankers

HSBC Bank plc
94 East Street
Chichester
West Sussex
PO19 1HD

Bankers

Barclays Bank plc
74/75 East Street
Chichester
West Sussex
PO19 1HR

Solicitors

Irwin Mitchell Solicitors
Thomas Eggar House
Friary Lane
Chichester
PO19 1UF

West Wittering Parochial Church Council

Report of the Members of
West Wittering Parochial Church Council

BACKGROUND AND GOVERNING DOCUMENT

West Wittering Parochial Church Council ("the PCC") has the responsibility under the Parochial Church Councils (Powers) Measure (1956) as amended and the Church Representation Rules of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Parish Church of St. Peter and St Paul and the Church Room.

OBJECTIVES, ACTIVITIES AND POLICIES

The primary objective of West Wittering PCC is the promotion of the Good News of Jesus Christ according to the doctrines and practices of the Church of England. In co-operation with the incumbent, the promotion of the mission of the church was achieved through the five **Marks of Mission**:

TELL	<i>Celebrating the 'Happy News'</i> - inspiring worship for everyone that is life changing
TEACH	<i>Nurturing believers 'old and new'</i> - a learning church skilfully developing discipleship
TEND	<i>Responding to human need</i> - building life restoring relationships offering healing and wholeness
TRANSFORM	<i>Working for justice, mercy and peace</i> - an inclusive church committed to the well-being of the marginalised and to peace-making
TREASURE	<i>Cherishing God's creation - living in environmentally sustainable ways and</i> honouring the sanctity of life

PUBLIC BENEFIT

The members of the PCC have paid due regard to the Charity Commission's guidance on public benefit and remain committed to working to build the Kingdom of God for the good of the communities the Church in this place is called to serve. Further, the wider Benefice is committed to a shared vision to know Jesus, to discover the gift of His love and to follow in His way – the way that leads to life in all its fullness. This will be realised whenever the church is felt to be 'good news' by bringing a blessing on the communities she is called to serve.

CHURCH COUNCILS AND COMMITTEES

The only formal committee required by law is the Standing Committee, which normally meets throughout the year. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. Other working groups meet to consider particular tasks – such as fabric maintenance – as the need arises.

CHURCH ATTENDANCE

Across the Church of England attendance has been very challenging to assess as a consequence of the impact of Covid. The Parish Mission Statistics submitted to the Diocese/national Church are available via the website. They also indicate that Harbour Churches has continued to support families at times of loss and grief through funeral care and provision, as well as in the glad times of celebrating the blessing of life long, loving relationship through marriage and the gift of new life and faith in baptism. There has been an increase in all occasional offices. What the statistics cannot measure is the 'quality' of faithfulness of a congregation. Harbour Churches are growing both numerically and spiritually.

West Wittering Parochial Church Council

Report of the Members of
West Wittering Parochial Church Council

ELECTORAL ROLL

Total of 156 with six deaths and one removed. There was one new name.

SUMMARY OF PCC MEETINGS

West Wittering currently has eight lay members on the PCC (Dick, Sophie, Emma, Lindy, Jenny, Sally, Mike and Stella), and an apprentice Ferdy. Since the last APCM held in May 2022, West Wittering PCC have held two solo West Wittering and five Benefice Board meetings, with one being held via zoom. The average attendance rate has been 72%. Meetings have been carried out in a positive and productive manner, working towards our mission to be good news.

Decisions and actions taken by the PCC:

- In June 2022 West Wittering along with Birdham with Itchenor PCC signed off on the Safeguarding Policy. We are committed to the safeguarding, care and nurture of all our members. We recognise that safeguarding is everyone's responsibility.
- Work on the Growth Action Plan has begun and the PCCs voted to have a fitted projector in both St James and St Peter and St Paul and a permanent screen and monitors in St Peter and St Paul.
- In October West Wittering PCC voted in favour of memorial benches for Charlie Gray and Michael Beer to be placed in the Church Room Garden and Churchyard, respectively.
- In November 2022 the Benefice Board voted on favour of the recommendation of Claire and Mark Ralf and Sue Graham Smith on becoming Authorised Lay Ministers.
- In November 2022 the Benefice Board voted in favour of a new website.
- In December 2022 West Wittering PCC voted in favour of vital tree works in the Churchyard and Church Room Garden.
- In February 2023 West Wittering PCC voted in favour of helping to fund Breakfast Club and Parenting classes for West Wittering School. We also vote in favour of Suzi Costern becoming our Foundation Governor, bridging the gap between the school and the Church.
- In March 2023 the Benefice board voted in favour of Susan Monks conducting funerals, following her recent training at Ripon College.
- In April 2023 the Benefice Board supported Sophie's recommendations to change the online giving platform to 'Invest My Community' following recent issues with Sumup.

We thank all who work so tirelessly to support Harbour Churches and help us continue our mission.

DEANERY SYNOD

The Deanery Synod has endeavoured to meet the challenging aspirations for the Deanery to realise its missional purpose and the pressing need to be financially viable.

West Wittering Parochial Church Council

Report of the Members of
West Wittering Parochial Church Council

REVIEW OF THE YEAR AND FUTURE DEVELOPMENTS

*The following comments cover the period May 2022 to May 2023 – a period which saw organisations and institutions move from Covid restrictions. The comments address the **Five Marks of Mission** which are the starting point for the church's development plan (GAP - Growth Action Plan) that sets the priorities for the ongoing process of church renewal to realize the Diocesan strategic vision for **growth** – both numerical and spiritual.*

The PCCs conducted an annual review of the GAP. This is available on the website and hard copies are in each of the three parish churches. This report will summarise progress made moving forward.

Harbour Churches remains committed through **TELL** to the renewal of worship undertaken from 2019, as we seek to celebrate the good news of God's kingdom through inspiring worship, accessible and resonant to all. The new pattern of worship - an aspect of our learning from lockdown and ongoing renewal of worship – is established and the PCC, led by the Rector, will undertake to review the provision of worship across the Benefice in the coming year.

We welcome three new Authorised Lay Ministers (ALMs) for liturgy. They have the Bishop's permission to annually lead six acts of non-sacramental worship annually with the Incumbent present. To that end, the Rector initiated and received PCC approval to form a new Liturgy and Spirituality Working Group (LSG). This supersedes the previous responsibility for worship held by the Ministry Team.

A priority for the next year will be to secure final funding for the installation of upgraded IT and AV facilities in each parish church to include live stream cameras. It is also urgent that a working group is formed to oversee the installation.

Communications throughout the Benefice are now the responsibility of the Mission Support Facilitator. There has been marked improvement in the scope of all forms of communication and the graphic and branding of Harbour Churches. Of particular note is the excellent new website which was delivered on time and to budget. Moving forward, all three churches and two church facilities will undergo a make over of all hard copy, visible communications.

Particular thanks must also be given to the Ministry Team of Revd's Anthony, Bruce and Jim and to our Readers – Susan and Michael. Michael has graciously retired from active Reader ministry. The church family was able to express its thanks to Michael who made the difficult decision to retire. His contributions to the life of the church both here and elsewhere must surely delight the heart of God. Revd. Anthony felt it appropriate, with Diocesan and Benefice support, to temporarily step away from active duties as Assistant Curate in Training to focus of caring for his wife Carrie. The existing Ministry Team also recognises it no longer has the capacity it once had and would not be able to offer the extensive pattern of worship enjoyed across the Benefice pre-pandemic.

Finally, the coming year will see significant energy being given to enhancing the experience of **welcome** offered by the church at all services and events – particularly in response to the increasing number of those who are new to Harbour Churches.

West Wittering Parochial Church Council

Report of the Members of
West Wittering Parochial Church Council

REVIEW OF THE YEAR AND FUTURE DEVELOPMENTS (cont')

Harbour Churches seeks to be a learning church, skilfully developing discipleship. We have continued to prioritise the nurture of existing church members and those new to, or exploring, faith through the mission focus of **TEACH**.

Preaching has embraced the Diocesan Year of the Old Testament. Thematic preaching has had the OT as its focus and greater emphasis is being placed on the appropriate use and appreciation of readings from the Common Lectionary. Moving forward, the LSG will take responsibility for this area of church life.

The Harbour Groups continue to thrive and are now being ably led by Sue Graham Smith. The HGs successfully ran the Lent Talks and Revd Eric Eyre led them with deep wisdom and pastoral insight – a blessing. The Alpha Course has continued to run and is a real encouragement to faith. Mark and Claire Ralf, supported by their team, are to be thanked for this. It is hoped that both Alpha and the Harbour Groups can explore ways to engage with those on the fringe of church life – especially the under-forties and parents of our child and youth groups. It is a particular encouragement that there are six adults of that demographic going forward for Confirmation.

The Sunday children and young people's group 'Connect', is thriving thanks to its skilful stewarding by Alistair Ghinn (our Church Mission Worker) and his team. We look forward to some of the young people going forward for Confirmation. The 'Explore' group for older children and teenagers discovering faith is also in good heart and our weekly youth clubs 'Tower Group' are thriving with numbers better than ever. The Redlands Youth Camps continue to be a great success and ever popular. As a church we are very blessed in all this and hugely grateful to Alistair.

As previously noted, it is a great encouragement to have had three ALMs commissioned for service. Harbour Churches will continue to seek to nurture vocations through the ALM electives.

Every baptised Christian is called to minister God's healing and wholeness in Christ – to **TEND** his sheep. It has been such an encouragement to share in the many ways in which, together, Harbour Churches is offering this ministry and offering life restoring relationships.

The 'Ducklings' parent and toddler group, based at the St James Centre, continues to thrive. Connecting those who come with the wider life of the church as a faith community should be our next priority.

The bereavement work of the church is also very evident and meaningful. The Ministry Team continue to support many families through the experience of the death of a loved one and the process of grief. The 'Forget-me-not Tea' outreach is very well received as is the annual 'Remembering Loved Ones' event. The church also offers bereavement courses, and it is hoped that we can utilise the course run through HTB and the resources of AtaLoss.

West Wittering Parochial Church Council

Report of the Members of
West Wittering Parochial Church Council

REVIEW OF THE YEAR AND FUTURE DEVELOPMENTS (cont')

The 'Parish Pump Café' is now a growing outreach offering a welcoming presence to all members of the community and those taking advantage of the beautiful location the church finds itself in. It became a recognised 'Warm Spaces' meeting place in response to the ongoing cost of living crisis. The 'Amblers' group continue to meet for their weekly walks and offer comfort and support to those experiencing loneliness, loss and infirmity. The monthly 'Soup Lunches' are once again being offered and it is hoped they will attract a wider number who enjoy the relaxed and supportive opportunity to have lunch together. The Itchenor Lunch Group now meet as a monthly coffee morning group and are very much appreciated. Itchenor also hosts the popular 'Knit and Natter' group.

The coming year will see the formation of an explicit pastoral befriending team utilising the training offered through the ALM electives. The Lay Pastoral Group (LPG) will incorporate and build on the work of the Tabitha Team.

Harbour Churches successfully delivered Parenting Courses working in partnership with our primary schools to meet the needs of particular parents.

There are countless other untold acts of Christian neighbourliness and goodness which are a source of great blessing to so many. **The whole church family can be thanked for being 'good news' in this.**

Harbour Churches has made a lively response to working for justice, mercy and peace as an inclusive church seeking opportunities to **TRANSFORM** our communities and the wider world, committed to the well-being of the marginalised and to peace-making.

The wider church has been regularly updated and challenged with contemporary issues of concern and is beginning to truly appreciate incarnational ministry in action. However, 'events' give this mark of mission particular focus and intensity.

Our work hosting Afghan refugees weekly continues to bring a great blessing and the ongoing partnership with WSCC has been very effective. The dedicated work with Ukrainian refugees continues through the initiative of the Peninsular Support Group.

Finally, Harbour Churches continues to support St Paul's School in Bo, Sierra Leone which itself goes from strength to strength.

Critically, all these initiatives of transformation were a consequence of Harbour Churches acting as 'salt, yeast and light' and then working in partnership with non-church members and the wider community.

Whilst we recognise the demands on the church to sustain the existing work and ensure volunteers are supported and valued, we recognise too the importance of Harbour Churches in encouraging courageous advocacy in speaking truth to power and seeking out those marginalised groups and individuals who need 'lifting up'.

West Wittering Parochial Church Council

Report of the Members of
West Wittering Parochial Church Council

REVIEW OF THE YEAR AND FUTURE DEVELOPMENTS (cont')

The Covid pandemic, cost of living crisis, political and economic instability and the war in Ukraine has understandably captured all our attentions. It is a source of concern that as a church community, Harbour Churches makes no explicit claim on cherishing God's creation in how we **TREASURE** living in environmentally sustainable ways and honouring the sanctity of life.

It was a hopeful sign that we were able to host a Vigil of Prayer for the last COP 27 Conference. Further, initial connections have been made with the Manhood Heritage and Wildlife Group, linking them with our primary schools and our churchyards. However, this remains the one mark of mission that has not yet been meaningfully engaged in.

Nevertheless, it does encompass the ongoing work of maintaining and restoring all our church buildings as well as churchyards and green spaces. Presently these areas are very well managed, although there is still significant scope to re-imagine the extensive work and demand on resource associated with a clearer missional purpose.

Other areas of missional focus and priority

Working alongside the five marks of mission, the PCCs also supported the initiative of the Leadership Team in addressing three key areas of church life which it was felt could work more efficiently and effectively.

The **governance** of Harbour Churches has been significantly re-modelled to ensure that it is fit for purpose for a church focussed on growth. There is still a need to ensure that new ways of working become embedded and understood by the wider church family. In addition, recruitment to key committees, roles and offices is critical and will be a mark of effective governance. Sadly, this continues to be difficult to achieve – as it is across the wider church. Is the Spirit telling us to be more progressive in how we remodel our existing PCC model in recognition of the numerical and spiritual growth we are experiencing in being 'Harbour Churches' - one church serving three communities?

Financial management and deployment of resources continues to be a challenge - as it is for the vast majority of churches. Harbour Churches is well served by its Treasurers, and a recent stewardship campaign went some way to communicate the resource realities of a growing church to the wider congregation and community. However, there is much more that still needs to be done to encourage our stewardship and ensure that missional priorities are understood as having financial implications.

It continues to be a cause of real celebration (and surprise?) that Harbour Churches has been able to continue to pay 100+% of share throughout the year and that both PCCs finished the financial year in the 'black' with a significant increase in income for West Wittering.

It goes without saying that thanks should be given to so many people who serve the life of the church for the sake of the Kingdom. In having a dynamic vision for the future, it is easy to overlook all that is SO good in who we are and what we do.

West Wittering Parochial Church Council

Report of the Members of
West Wittering Parochial Church Council

REVIEW OF THE YEAR AND FUTURE DEVELOPMENTS (cont')

And finally, here is just one of the many testimonies that are now regularly received from those who have experienced Harbour Churches as 'good news':

*I just wanted to say thank you for all that the church does. I have been in a dark place this past year,
but it has strengthened my faith, which has been a good thing.
Things are finally looking sunnier.
I have come to see that God does listen;
I just need to see the little things he does.
I have discovered how amazing and loving our Church family is.*

SAFEGUARDING

This continues to be an aspect of church life rigorously undertaken. The Safeguarding group have been engaged as appropriate when considering the implications of our Covid response measures and have worked with Alistair as he returned to in-person activities. There was one cause for concern relating to one off church activity that was dealt with to the satisfaction of the Diocese and PCC.

We are indebted to the excellent work of Sophie Relf and Lois Smith in ensuring Safeguarding policy and procedure is discharged so carefully.

West Wittering Parochial Church Council

Report of the Members of
West Wittering Parochial Church Council

FINANCIAL REVIEW

This was another positive year from a financial perspective with a surplus for unrestricted funds of £12,702 (2021: £10,058).

Unrestricted income of £87,668 was up by £11,773 enormously helped by an increase in giving via the Parish Giving Scheme of £11,422 taking this from £33,206 to £44,629 for the year. Collections taken during services were also up from £3,354 (2021) to £6,597 (2022).

Excluding Bo, **restricted income** was up from £4,000 in 2021 to £29,418 which included £17,368 for Afghan and Ukrainian refugees, £6,875 for the proposed new AV system and £3,765 for work on the stone pillars in the church. Retiring collections also raised money for the Children's Society (£200), The Chichester Food Bank (£700), The Chichester Sanctuary (£600) and The Royal British Legion (£300).

Church running costs were up by £8,642 with the increase due increased admin costs and increased running costs following the resumption of normal services. As well as paying our Parish share in full, we were also able to contribute £1,386 for the diocese to be able help less fortunate churches.

The Bo project raised £28,120 during the year including funds from regular donors sponsoring individual children. Expenditure also included c.£3,000 for one off emergency repairs and storm drains.

Fund raisers included a Summer Tea Party in the WWCC in the Millennium Meadow, Carols on the Green which raised a record £1,400 to be shared with WW School and a very successful Quiz Night which filled the Memorial Hall and left guests clamouring for a repeat. On top of this we had a late summer visit from the former Head of St Paul's, Solomon Scott-Manga, now Bishop of Bo, and held a reception in his honour where he met many of our supporters. With over 1,600 children attending the school, we now support just under 300 of the poorest children with mostly local sponsors providing uniforms, sports kit, books etc, as well as a daily lunch on school days.

In the coming year we plan a visit to install the computer lab as well as a new Canon, appointed by the Bishop of Bo on his visit, as recognition for all the Committee, church and village have done to build and support the School over the past 17 + years.

The Government of Sierra Leone have recently decreed that every child over the age of 11 has to attend secondary school, where previously only one in five had. This has caused considerable overcrowding and the head, Cecil Williams, has begged us for more classrooms and so a 6-classroom block for a further 400 children is currently under construction at a cost of c. £30,000. Taken together with £15,000 for the Computer Lab and usual expenditure on sponsored children this will use up most of the Bo restricted fund. Assuming the continued fantastic support from our wonderful community, this should not be a problem.

RISKS & RESERVES

With unrestricted reserves of £54K at the 31st December 2022 and with the aim of maintaining a level of £15K working capital, there are currently sufficient funds to cover expected outgoings for the current year.

INVESTMENT POLICIES

The PCC has authority and power to invest funds in accordance with its legal responsibilities. It does not consider that there would be any benefit of such investment at the current time.

West Wittering Parochial Church Council

Report of the Members of
West Wittering Parochial Church Council

STATEMENT OF RESPONSIBILITIES OF THE MEMBERS OF THE PCC

The Charities Act 2011 and the Church Accounting Regulations 2006 require the members of the PCC to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the PCC at the balance sheet date and of its incoming resources and application of resources for that year.

In preparing those financial statements, the members of the PCC should follow best practice and:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue its activities.

The members of the PCC are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Church Accounting Regulations 2006. The members of the PCC are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE PCC

Revd J Swindells

Date: 16th May 2023

West Wittering Parochial Church Council

Independent Examiner's Report of the Members of West Wittering Parochial Church Council

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2022.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination that gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.
- I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J P Jeffers BA (Hons) FCCA
2 Culimore Road
West Wittering
Chichester
West Sussex PO20 8HB



Date: 16th May 2023

West Wittering Parochial Church Council

Statement of Financial Activities for the year ended 31st December 2022

	Note	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
Incoming Resources					
Income from Donors	2a	72,955	36,183	109,138	93,308
Other Voluntary income	2b	8,159	22,543	30,702	18,774
PCC Objectives	2c	5,798	-	5,798	5,431
Generated funds	2d	596	-	596	408
Investment income	2e	160	-	160	6
Total Incoming Resources		87,668	58,726	146,394	117,927
Resources expended					
Outgoing Resources					
Grants	3a	3,186	31,185	34,371	34,421
Work of the Church	3b	71,627	6,875	78,502	65,424
PCC Management & Admin	3c	153	-	153	366
Total Resources expended		74,966	38,060	113,026	100,211
Net Incoming / (Outgoing) Resources		12,702	20,666	33,368	17,716
Gains & Losses on Investments		-	-	-	-
Net Movement in funds		12,702	20,666	33,368	17,716
Balance brought forward		44,909	40,872	85,781	68,065
Balance carried forward		57,611	61,538	119,149	85,781

The notes on pages 16 to 20 form part of these accounts.

West Wittering Parochial Church Council
Balance sheet as at 31st December 2022

	Note	2022	2021
Fixed Assets			
Tangible Fixed Assets	5a	-	-
Investment Assets	5b	-	-
Current Assets			
Debtors	7	24,907	17,411
Short Term Deposits		12,296	12,136
Cash at bank and in hand		91,757	57,487
Total Current assets		128,960	87,034
Liabilities	8	(9,811)	(1,253)
Net Current Assets		119,149	85,781
Net Assets		119,149	85,781
Funds			
Unrestricted (designated as)			
General		54,734	42,032
Designated new church facilities		2,877	2,877
Designated CYE Youth work		-	-
		57,611	44,909
Restricted			
Sierra Leone Appeal		49,734	39,165
New Church facilities		6,875	-
Refugees Appeal		4,922	-
Repairs to Church Yard		7	1,707
Total restricted funds		61,538	40,872
		119,149	85,781

The notes on pages 16 to 20 form part of these accounts.

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 Revd J Swindells

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Charities Act and Charity Law and the Church Accounting Regulations 2006, subject to the departures referred to below.

Planned giving, collections, donations, legacies and grants are recognised when received.

Consecrated and beneficial property is excluded from the accounts by s10 (2)(a) of the Charities Act 2011. No value is placed on moveable Church furnishings and equipment held by the Churchwardens on special trust for the PCC and which require a faculty for disposal, since the PCC considers this to be inalienable property. All expenditure, whether additions or improvements, is written off when incurred.

Incoming resources

Rents received from the letting of the Church Room are accounted for gross and when the rental is due. Interest and dividends are accounted for gross when receivable.

Income tax recoverable

Provision is made for tax recoverable on income received during the year.

Resources used

The parish contribution payable to the Diocese is accounted for in the year to which it relates and provision is made for any unpaid contributions. Remuneration and amounts due for goods supplied and services rendered are accounted for when invoiced. Grants and donations are accounted for when awarded.

Investments

Investments are stated at market value. Realised and unrealised gains or losses are brought into the Statement of Financial Activities.

Taxation

The charity is exempt from direct taxation on its charitable activities.

Current assets and liabilities

Amounts owing to or owed by the PCC at 31st December 2022 for goods or services supplied are shown respectively as debtors or creditors. Provision is made for any liabilities known at 31st December 2022.

The accounts include all transactions, assets and liabilities for which the PCC is legally responsible. The accounts do not include the accounts of Church groups that are administered or run by informal groups of Church members or any group affiliated to another body.

West Wittering Parochial Church Council
Notes to the Financial Statements

	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
2. Incoming resources				
2a Incoming resources from Donors				
Donations	59,584	30,458	90,042	77,809
Gift Aid recoverable	5,810	5,725	11,535	12,085
Collections	5,901		5,901	3,354
Other income	1,660	-	1,660	60
	72,955	36,183	109,138	93,308
2b Other Voluntary incoming resources				
Grants - Parish & Chichester Council	1,500	-	1,500	1,100
Donations, Appeals, etc.	6,659	22,543	29,202	16,924
Legacies	-	-	-	750
	8,159	22,543	30,702	18,774
2c Income from Operating Activities PCC				
Church Room lettings	492	-	492	413
Fees and benefice income	5,306	-	5,306	5,018
	5,798	-	5,798	5,431
2d Income from Operating Activities-Funds				
Deposit box for Parish Magazine	596	-	596	408
Fetes, Bazaars & Other Fundraising events			-	
	596	-	596	408
2e Other ordinary Incoming Resources				
Investment income & CCLA Deposit Interest	160	-	160	6

West Wittering Parochial Church Council
Notes to the Financial Statements

	Unrestricted Funds	Restricted Funds	Total funds 2022	Total funds 2021
3 Resources Expended				
3a Grants				
Church Overseas	-	18,739	18,739	31,721
Home Missions/other church societies	3,186	12,446	15,632	2,700
	3,186	31,185	34,371	34,421
3b Activities Directly relating to the work of the Church				
Ministry Diocesan Parish Share	38,484	-	38,484	37,970
Rector/Rectory expenses	5,465	-	5,465	3,723
Benefice & Admin costs	20,351	-	20,351	1,778
Other clergy costs	1,710	-	1,710	182
Less Birdham & Itchenor contribution	(13,763)	-	(13,763)	(2,840)
Church Running Expenses	1,806	-	1,806	1,170
Church Maintenance	6,537	-	6,537	4,668
Upkeep of Churchyard	4,275	-	4,275	4,483
Church Room running costs	1,372	-	1,372	955
Salaries and associated expenses	4,883	-	4,883	10,682
Sundry	507	-	507	-
	71,627	-	71,627	62,771
Pillar Refurbishment	-	5,175	5,175	-
Lighting	-	-	-	-
6th Bell	-	-	-	360
Repairs to Church Yard	-	1,700	1,700	2,293
Total	71,627	6,875	78,502	65,424

1. Rector's, Rectory and Benefice costs are shared equally with Birdham & West Itchenor PCC.

2. Other clergy costs are also shared equally with Birdham & West Itchenor PCC. They represent the expenses of Assistant Clergy

3. Church running costs include upkeep of services, heating & lighting and worship resources.

3c PCC Management & Administration

Bank Charges	-	-	-	-
Other Admin - Gift aid envelopes etc.	153	-	153	366
AGM costs	-	-	-	-
	153	-	153	366

4 Staff Costs

Wages, Fees and Salaries	4,883	-	4,883	10,682
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Salaries include payment towards costs of the Youth Worker
During the year the PCC employed a Secretary, 50% of these costs are met by Birdham & West Itchenor PCC.

	2022	2021
Number of charitable staff (average monthly number employed)	-	1
No employee received emoluments in excess of £60,000 per annum.		

West Wittering Parochial Church Council
Notes to the Financial Statements

	Unrestricted funds	Restricted funds	Total Funds 2022	Total funds 2021
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5 Fixed Assets for use by the PCC

5a Tangible Fixed Assets

The Church of St Peter and St Paul is considered to be a heritage asset, so not shown at a valuation.

Leasehold Land & Buildings comprises the Church Room in Pound Road.

The land is owned by the Diocese and as such, no value has been given to it in these Accounts.

Church equipment comprises a sound system and a projector screen, which have a nil book value.

5b Investment Fixed Assets

Value as at 31.12.2021

	-	-	-	-
Gains on disposals	-	-	-	-
Unrealised gains/(losses)	-	-	-	-
Disposal	-	-	-	-

Value as at 31.12.2022

	-	-	-	-
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The investments are held to provide an investment return for the PCC.

6. Analysis of Net Assets by Fund

Held by Church of England Deposit Fund	12,296	-	12,296	12,136
Held by HSBC Bank	47,449	44,308	91,757	57,487
	59,745	44,308	104,053	69,623

7. Debtors

HMRC - estimated Gift Aid receipts outstanding	5,986	4,300	10,286	11,155
VAT Refund Due	133	-	133	35
Amounts due received after 31st December	14,488	-	14,488	6,221
Total Debtors	20,607	4,300	24,907	17,411

8. Liabilities

Other creditors and accruals	7,301	-	7,301	953
Charitable Giving	2,510	-	2,510	300
	9,811	-	9,811	1,253

9. Capital Commitments

There were no outstanding capital commitments as at 31st December 2022

10. Trustees' Remuneration and Benefits

No member of the PCC received any remuneration in respect of their duties as a Trustee

Trustee Expenses

During the year, no Trustees received contributions towards their expenses incurred in their duties as a trustee within the parish (2021: nil).

West Wittering Parochial Church Council
Notes to the Financial Statements

11. Movement on Funds	At 01.01.2022	Income	Outgoing	Revaluation	At 31.12.2022
Unrestricted Funds					
General	42,032	87,668	(74,966)	-	54,734
Designated for new church facilities	2,877	-	-	-	2,877
Designated Youth work	-	-	-	-	-
	44,909	87,668	(74,966)	-	57,611
Restricted Funds					
Sierra Leone Appeal	39,165	29,308	(18,739)	-	49,734
Refugess Appeal	-	17,368	(12,446)	-	4,922
New Church Facilities	-	6,875	-	-	6,875
Pillar refurbishment	-	5,175	(5,175)	-	-
Repairs to Church Yard	1,707	-	(1,700)	-	7
	40,872	58,726	(38,060)	-	61,538
Total Funds	85,781	146,394	(113,026)	-	119,149

Designated Funds

The Designated New Facilities Fund

This fund was opened with a 2015 donation from the Parish News (£5,395) and is designated to go towards the provision of new facilities and decoration for the Church. The aim is to make the church more friendly and appealing for services and more practical for hosting community events.

The amount outstanding (£2,877) is currently designated to go towards the provision of an AV system for the Church.

Restricted Funds

The Sierra Leone Appeal Fund was set up in 2006 when the Church agreed to raise funds to build and support a school in Bo, Sierra Leone, inviting the village to be involved. The school named St Paul's School has grown significantly since then thanks to support from people in the village and from further afield.

The New Church Facilities fund is made up of donations to go towards the AV system.

The Friends of the church provide funding for the **refurbishment of the central pillars**.

In 2021 West Wittering Estates and another donor provided funding for **repairs to Church Yard** including the provision of a new shed. This work was completed in 2022.