

## **INDEPENDENT EXAMINER'S REPORT**

### **TO DONHEAD ST ANDREW PAROCHIAL CHURCH COUNCIL**

This report on the accounts of the PCC for the ended 31 December 2022 which are set out on pages 6 to 9 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the regulations") and section 43 of the Charities Act 1993 ("the Act").

### **RESPECTIVE RESPONSIBILITIES OF THE PCC AND THE EXAMINER**

As members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and Section 43(2) of the Act does not apply. It is my responsibility to issue this report on these accounts in accordance with the terms of the Regulations.

### **BASIS OF THE REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commission under Section 43(7)(b) of the Act to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - a. to keep accounting records in accordance with section 41 of the Act; and
  - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Debbie Cruxton  
Tisbury



# St Andrew's Church, Donhead St Andrew Annual Report Of the Parochial Church Council

For the year ended 31<sup>st</sup> December 2022  
Rector: Rev Kate McFarlane

Bank:  
Lloyds Bank  
32, High Street  
SHAFTESBURY  
SP7 8JJ

Independent Examiner:  
Debbie Cruxton  
7, The Mallards  
Tisbury  
SP3 6SD

**ST ANDREW 'S CHURCH, DONHEAD ST ANDREW**  
**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**Administrative Information**

St Andrew's Church is situated in St Bartholomew Street, Donhead St Andrew. It is part of the Benefice of St Bartholomew in the Chalke Deanery of the Diocese of Salisbury within the Church of England. The correspondence address is West End House, Donhead St Andrew, Shaftesbury, SP7 9DY.

The Parochial Church Council (PCC) is a registered charity with the Charity Commission (Reg. No. 1150714).

PCC members who have served during the reporting year are:

*Rector:*        The Rev Kate McFarlane        Chair

*Church Warden:*  
                 Lady Cooper                                Vice Chair  
                 Mr Mark Jeffery

*Elected members:*  
                 Mrs Evis Holliman  
                 Mr George Lisle  
                 Mrs Lynda Appleby  
                 Mr Geoffrey Malone  
                 Mr Alistair Stoker                                (*Hon. Treasurer*)  
                 Mrs Elizabeth Grady                                (*Hon. Secretary and Electoral Roll Officer*)

**Structure, Governance and Management**

The method of appointment of PCC members is set out in the Church Representation Rules, 2006. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. A revised Electoral Roll contains 59 names, compared with 60 in 2021. Objectives and Activities

**Objectives and Activities**

The PCC has responsibility as Trustee of the Parish Church of Donhead St Andrew and its churchyard. It also has the responsibility of co-operating with the Rector in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

As St Andrew's Church is also our village community space we encourage everyone to come to social events and individually to use the building and its library. The church is open every day. There is a growing use of the church space for coffee mornings, pilates, exhibitions, talks, plays and concerts. We offer places of quiet contemplation, prayer and reflection both inside and out - the churchyard now has a beautiful wildflower garden and seating.

We continue to welcome everyone to St Andrew's for one of our services that are held each Sunday morning. These are BCP - Holy Communion at 8.30am on the first Sunday of each month, Sung Matins on the 2nd Sunday at 11am, Sung Holy Eucharist at 11am on the third Sunday and a Family Service at 9.30am on the fourth. There are also special services held throughout the year including Lent and Easter, Advent and Christmas and Harvest time. Also, on the 3rd Friday of each month at 10am we hold a quiet, informal Eucharist service as part of the Benefice Worship. The Benefice also has a Pastoral Care team, coordinated by the Rector, which responds to requests for help.

## **Review of the Year**

We are enormously fortunate at St Andrew's to have people who show such dedication and commitment to our church. Our excellent wardens do a superb job and give most generously of their time. Our PCC members and many others have been actively engaged in planning events, caring for our church and churchyard, creating extraordinarily beautiful floral displays, and offering refreshments and hospitality. As a mark of our desire to have an outward focus, we now offer a Foodbank collection point in church, which is being increasingly well used.

Particular highlights this year were the glorious Jubilee lunch and the Fete, which was extremely successful and very much appreciated. On Palm Sunday we were delighted to offer a Stations of the Cross, using the paintings of Clare Copeley-Williams. These remained on display throughout Holy Week.

The Community Coffee Morning is growing pleasingly and is a delightful opportunity to meet a wider group of local people. The church has also proved a wonderful venue for both successful art exhibitions and a fascinating play, making excellent use of its versatility.

It remains the case that we very much need to spread the responsibilities for our church more widely to avoid people becoming overburdened, but also that we continue to encourage people to see the church as belonging to the whole village, accessible and inviting, where they will find a warm welcome and where the sacred and the social find a common meeting place.

Outstanding items from the Development Project are now completed, in all but some very minor matters. The Fabric Working Group has continued to arrange routine maintenance work on the building, which is virtually completely up to date as well. The church architect carried out a quinquennial report this year. Very little was found wrong with the building, apart from a couple of cautions about future stone erosion.

A group of villagers have met three times in 2022 and several individuals have helped on an ad hoc basis to create an attractive, contemplative and wildlife friendly churchyard space for the villagers of Donhead St Andrew to use and enjoy. There has been positive feedback from

villagers and visitors about the churchyard development. There is now a record in the church and a graveyard plan for visitors to look at. Most burials between 1700 and 1941 can be identified from this plan.

The use of the Church for community events increased in 2022. In addition to the regular community coffee mornings, pilates classes and parish council meetings, the church hosted an exhibition by local artists, a performance of the play 'The Letter of Last Resort', meetings of the Ecclesiastical Architects and Chartered Surveyors and the Wiltshire Historic Churches Trust. Of particular significance was a visit by Bishop Elijah of Cueibet in South Sudan.

A major activity in the year was the annual Fete on August Bank Holiday Monday. Over 300 villagers contributed to putting on the Fete and over 1,750 people attended. £8,500 was donated to local and county charities.

### **Health, Safety and Safeguarding**

During 2022, we reviewed the Safeguarding Policy for the Parish and Benefice. All necessary DBS checks have been carried out and some members of the PCC have completed the necessary safeguarding training. All necessary contact details are displayed at the church and are available on the Benefice website. Our policy and practice pay due regard to the House of Bishops' guidance in relation to safeguarding.

### **Financial review for the year ending 31 December 2022**

The accounts for the year to 31 December 2022 have been prepared on a receipts and payments basis.

#### **Unrestricted General Fund**

**Income.** The PCC benefitted from an extraordinarily generous legacy of £33,162 (2021 £135,000) in the year. Excluding this legacy, total income increased from £38,199 to £43,138, mainly due to a successful fete. Events income (net of costs) increased from £14,668 to £23,021.

**Expenditure.** Total expenditure amounted to £35,058, £6,892 above 2021. Diocesan Share and Benefice expenses of £15,830, £630 above 2021. Donations to worthwhile causes increased from £5,230 in 2021 to £10,672 in 2022, £8,500 from fete results (2021 £4,380)

**Surplus.** Excluding the legacy, the surplus for the year was £8,080 (2021: £5,171).

### Fabric Reserve Fund.

This is a designated fund within unrestricted reserves, mainly held in accumulation shares in the investment fund of the Church of England Central Board of Finance. Loss on the underlying value of investments amounted to £1,601. At 31 December 2022 the Fund was valued at £15,869, compared to £17,470 at 31 December 2021. In addition, with the closure of the Friends of Donhead St Andrew, £3,360 is held in bank accounts.

### Balances.

At 31 December 2022, total unrestricted funds amounted to £221,992 (2021: £182,086).

### Development Restricted Fund

Costs to complete the redevelopment of the church amounted to £10,920 (2020 - £10,157) and overall funds fell to £2,252 (2021 - £12,885). These funds are now at the disposal of the Fabric Working Group to finance remaining items agreed with donors.

**Approved by the PCC on 14 May 2023 and signed on their behalf by Rev Kate McFarlane (PCC chair)**

*K. McFarlane*

16/6/23

**DONHEAD ST ANDREW PAROCHIAL CHURCH COUNCIL  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DEC 2022**

**UNRESTRICTED FUND  
RECEIPTS & PAYMENTS ACCOUNT (£)**

	RECEIPTS	2021	2022	PAYMENTS	2021	2022
Collections		3,698	5,752	Diocesan Share	12,664	13,296
Planned giving		7,625	8,068	Benefice Expenses	2,536	2,534
Tax Recovered		4,066	3,641	Heating & Lighting	2,798	3,755
Donations		135,854	33,962	Insurance & Security	2,569	2,667
Fees		1,256	1,444	Supplies & Services	1,100	1,671
Event income		14,668	23,021	Charities & Mission	5,230	10,672
Development fund receipts		286	0	Transfer to Development Fund	286	0
Other		884	412	Other expenses	983	463
		<u>168,337</u>	<u>76,300</u>		<u>28,166</u>	<u>35,058</u>
<b>Surplus/(deficit)</b>		<b><u>140,171</u></b>	<b><u>41,242</u></b>			
<b>Balances at 1 January</b>						
Current account		20,426	159,558			
Friends account transfer		910	1,949			
Deposit account		<u>15</u>	<u>15</u>			
		<b><u>21,351</u></b>	<b><u>161,522</u></b>			
<b>Balances at 31 December</b>						
Current account		159,558	30,676			
In transit to CBF Funds		0	128,000			
Friends account		1,949	4,065			
CBF Deposit account		<u>15</u>	<u>40,022</u>			
		<b><u>161,522</u></b>	<b><u>202,763</u></b>			

**DONHEAD ST ANDREW PAROCHIAL CHURCH COUNCIL**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DEC 2022**

**DESIGNATED FUND : CHURCH FABRIC RESERVE (£)**

RECEIPTS	2021	2022	PAYMENTS	2021	2022
Subscriptions	<u>656</u>	<u>266</u>	Expenses	<u>110</u>	<u>0</u>
	<u>656</u>	<u>266</u>		<u>110</u>	<u>0</u>
<b>Surplus/(deficit)</b>	<b><u>546</u></b>	<b><u>266</u></b>			
<b>Balances at 1 January</b>					
Friends account transfer	2,548	3,094			
<b>CBF Investment Fund</b>					
Market value at 1 January	<u>14,873</u>	<u>17,470</u>			
	<u>17,421</u>	<u>20,564</u>			
<b>Balances at 31 December</b>					
Friends account	3,094	266			
Share of Unrestricted Fund account		656			
Share of Development Fund account		2,438			
<b>CBF Investment Fund</b>					
Market value at 1 January	14,873	17,470			
Investment gain (loss)	<u>2,597</u>	<u>(1,601)</u>			
<b>Market Value at 31 December</b>	<b><u>20,564</u></b>	<b><u>19,229</u></b>			

**RESTRICTED FUND - PCC DEVELOPMENT ACCOUNT (£)**

RECEIPTS	2021	2022	PAYMENTS	2021	2022
Transfers from Friends					
Receipts by Friends	1,966	286	Church redevelopment costs	10,157	10,920
Receipts from DCMS Scheme	<u>4,151</u>				
	<u>6,117</u>	<u>286</u>		<u>10,157</u>	<u>10,920</u>
<b>Surplus/(deficit)</b>	<b><u>(4,040)</u></b>	<b><u>(10,634)</u></b>			
<b>Current account</b>	<b>14,689</b>	<b>8,683</b>			
Friends account transfer	<u>2,236</u>	<u>4,202</u>			
	<u>16,925</u>	<u>12,885</u>			
<b>Balances at 31 December</b>					
Current account	8,683	1,966			
Friends account	<u>4,202</u>	<u>286</u>			
	<u>12,885</u>	<u>2,252</u>			



**DONHEAD ST ANDREW PAROCHIAL CHURCH COUNCIL  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DEC 2022**

**RESTRICTED FUND: FRIENDS OF DONHEAD ST ANDREW CHURCH  
RECEIPTS & PAYMENTS ACCOUNT (£)**

	<b>2021</b>	<b>2022</b>
<b>Balance at 1 January</b>	<b>5,694</b>	-
Transfer of funds to Fabric Fund	(2,548)	-
Transfer of funds to Development account	(2,236)	-
Transfer of funds to Unrestricted funds	<u>(910)</u>	<u>-</u>
<b>Balances at 31 December</b>	<b><u><u>0</u></u></b>	<b><u><u>0</u></u></b>

**DONHEAD ST ANDREW PAROCHIAL CHURCH COUNCIL**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**STATEMENT OF ASSETS (£)**

	Notes	2021	2022
Cash Funds			
Unrestricted Fund Main Account		159,558	31,332
Friends Account		9,245	4,617
Development Fund Account		8,683	4,404
CBF Deposit Account		15	40,022
CBF Investment Fund			
299.14 Accumulation Shares at market value on 31 December		17,470	15,869
Cash in Transit to CBF Investment Fund		-	<u>128,000</u>
		<u>194,971</u>	<u>224,244</u>

**NOTES TO STATEMENT OF ASSETS AND LIABILITIES**

1. The Friends Of Donhead St Andrew was closed as at 31 December 2020 and the assets distributed to Unrestricted funds, the Fabric Reserve and the Development Fund in line with the source of funds.
2. The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.
3. Moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal are recognised but not valued in the Statement of Assets and Liabilities
4. The PCC received a legacy of £33,162 during the year.
5. Donations for Charities & Mission were as follows:

	2021	2022
Dorset Air Ambulance - share of fete profits		3,000
Donheads Happy Gathering - share of fete profits	365	500
Wiltshire Air Ambulance - share of fete profit	3,650	3,000
Tisbus - share of fete profits	365	500
Salisbury Hospice	0	1,500
Trussell Trust	100	345
Royal British Legion - Special Collection Remembrance Sunday	434	432
Breast Cancer	0	775
Play GC Theatre Co	0	392
Young Minds	0	155
Sparkes Home Sri Lanka	316	73
<b>TOTAL</b>	<b>£ 5,230</b>	<b><u>10,672</u></b>

6. The redevelopment of the church was completed in 2020. Payments in 2022 and the remaining funds are for fixtures, fittings and churchyard improvements agreed by the relevant donor.

7. Gross income from events increased from £19,530 in 2021 to £23,667 in 2022, largely as a result of a successful Fete.

*K. McFarlane*  
14/6/23