

## **INDEPENDENT EXAMINER'S REPORT**

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

This report on the accounts of the PCC for the ended 31 December 2023 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  
Trustees Annual Report and  
Accounts  
Of the Parochial Church Council

For the year ended 31<sup>st</sup> December 2023  
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**  
**TRUSTEES ANNUAL REPORT AND ACCOUNTS OF THE PAROCHIAL**  
**CHURCH COUNCIL**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**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
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*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 57 names, compared with 59 in 2022.

## **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.

## **Rectors Review of the Year**

Once again my first duty, and joy, in writing this report is to celebrate the wonderful commitment and care shown by those who support St Andrew's. Juliet Cooper and Mark Jeffrey continue to show great dedication, and give most generously of their time, as our church wardens. Liz Grady is invaluable as our secretary, and we are grateful to Alistair Stoker for his work as Treasurer and to George Lisle with his attention to the church fabric.

In terms of ministry we are also very fortunate to have Revd June Lane, Jo Johnson, Anthony Thomas, Elizabeth Hockney and Lynda Appleby continuing to offer a wide range of regular services. Michael Hockney, as ever, supports our worship very skillfully with his music.

As well as all our regular services, a new venture this year was our Lammas celebration, when we enjoyed the hospitality of the Jeffrey family's barn at a well-attended Benefice event. This will, we hope, become an annual feature.

Once again the Fete, which is a huge undertaking, was extremely successful and very much appreciated. The church has also provided a wonderful venue for successful art exhibitions and a Big Green Week Display, all opportunities to welcome the wider community into St Andrew's, as is the regular Community Coffee Morning.

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. We continue to offer a Foodbank collection point in church and, during 2023, have also begun work towards a Bronze Eco-Church Award. This will build on the considerable work which has already been done, especially in the churchyard, and reflects a growing desire to ensure that every aspect of the church life described above shows a love and respect for God's creation, and the beautiful environment we are so blessed by in this Benefice. We look forward to this initiative bearing fruit in 2024.

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

During 2023, we have reviewed our Health and Safety and Risk Assessment policies for the Parish and our Safeguarding Policy for the Parish and Benefice. All necessary DBS checks have been carried out and all/the majority of members of the PCC have completed the necessary safeguarding training. This now includes 'Domestic Abuse' 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.

We now use the Parish Safeguarding Dashboard to help us keep up to date with training and to make sure that our policies and practice are as good as they can be. Safeguarding is on every PCC agenda, and members consider a detailed Safeguarding Action Plan at least twice during the year.

### **Financial review for the year ending 31 December 2023**

The accounts for the year to 31 December 2023 have been prepared on a receipts and payments basis.

#### Unrestricted General Fund

Income. The PCC benefitted from an extraordinarily generous legacy of £33,162 in 2022. Excluding this legacy, total income decreased from £43,138 to £39,100 mainly due to a smaller fete. Events income (net of costs) fell from £23,021 to £16,710.

Expenditure. Total expenditure amounted to £33,864, £1,194 below 2022. The Diocesan Share increased by £400 to £13,696 while Benefice expenses fell by

£1,154 to £1,380. Donations to worthwhile causes fell from £10,672 in 2022 to £7,366 in 2023, £6,000 from fete results (2022 £8,500). Heating and lighting costs increased from £3,755 in 2022 to £4,861 in 2023.

Surplus. The surplus for the year was £5,236 (2022: £8,080 excluding the legacy). In addition, funds invested in accumulation shares in the investment fund of the Church of England Central Board of Finance increased in value by £15,957 to £143,957.

#### 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. Gains on the underlying value of investments amounted to £1,994 (2022 loss of £1,601). At 31 December 2023 the Fund was valued at £17,863, compared to £15,869 at 31 December 2022. In addition, with the closure of the Friends of Donhead St Andrew, £2,438 is held in bank accounts.

#### Balances.

At 31 December 2023, total unrestricted funds amounted to £244,257 (2022: £221,992).

#### Development Restricted Fund.

Costs for the outstanding items in the redevelopment of the church amounted to £536 (2022 - £10,920). Overall funds increased to £3,808 (2022 - £2,252) due to contributions for chairs and the reallocation of funds incorrectly allocated to the Fabric Fund (£922). These funds are now at the disposal of the Fabric Working Group to finance remaining items agreed with donors.

#### Total Funds

Total funds at 31 December 2023 amounted to £248,065 (2022 £224,244)

**Approved by the PCC on 21 April 2024 and signed on their behalf by Rev Kate McFarlane (PCC chair)**

*K. McFarlane*  
*Rector*

**DONHEAD ST ANDREW PAROCHIAL CHURCH COUNCIL**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DEC 2023**

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

	RECEIPTS	2022	2023	PAYMENTS	2022	2023
Collections		5,752	6,378	Diocesan Share	13,296	13,696
Planned giving		8,068	7,802	Benefice Expenses	2,534	1,380
Tax Recovered		3,641	5,112	Heating & Lighting	3,755	4,861
Donations		33,962	1,142	Insurance & Security	2,667	2,844
Fees		1,444	328	Supplies & Services	1,671	1,471
Event income		23,021	16,710	Charities & Mission	10,672	7,366
Interest		0	1,283	Transfer to Development Fund	0	0
Other		412	345	Other expenses	463	2,246
		<u>76,300</u>	<u>39,100</u>		<u>35,058</u>	<u>33,864</u>
<b>Surplus/(deficit)</b>		<b><u>41,242</u></b>	<b><u>5,236</u></b>			
<b>Balances at 1 January</b>						
Current account		159,558	30,676			
Friends account		1,949	4,065			
Deposit account		15	40,022			
		<b>161,522</b>	<b>74,763</b>			
<b>In transit to CBF Funds</b>			128,000			
		<b><u>161,522</u></b>	<b><u>202,763</u></b>			
<b>Balances at 31 December</b>						
Current account		30,676	31,586			
Friends account		4,065	7,108			
CBF Deposit account		40,022	41,305			
		<b>74,763</b>	<b>79,999</b>			
<b>In transit to CBF Funds</b>		128,000				
<b>CBF Investment account</b>			143,957			
		<b><u>202,763</u></b>	<b><u>223,956</u></b>			

**DONHEAD ST ANDREW PAROCHIAL CHURCH COUNCIL**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DEC 2023**

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

RECEIPTS	2022	2023	PAYMENTS	2022	2023
Subscriptions	<u>266</u>	<u>0</u>	Expenses	<u>0</u>	<u>0</u>
	<u>266</u>	<u>0</u>			
<b>Surplus/(deficit)</b>	<b><u>266</u></b>	<b><u>0</u></b>			
<b>Balances at 1 January</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>			
	<u>20,564</u>	<u>19,229</u>			
Transfers to PCC Development account		<u>(922)</u>			
	<u>20,564</u>	<u>18,307</u>			
<b>Balances at 31 December</b>					
Friends account	266	-			
Share of Unrestricted Fund account	656	-			
Share of Development Fund account	2,438	2,438			
<b>CBF Investment Fund</b>					
Market value at 1 January	17,470	15,869			
Investment gain (loss)	<u>(1,601)</u>	<u>1,994</u>			
<b>Market Value at 31 December</b>	<b><u>19,229</u></b>	<b><u>20,301</u></b>			



**DONHEAD ST ANDREW PAROCHIAL CHURCH COUNCIL**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DEC 2023**

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

<b>RECEIPTS</b>	<b>2022</b>	<b>2023</b>	<b>PAYMENTS</b>	<b>2022</b>	<b>2023</b>
Transfers from Friends					
Receipts by Friends	286	1,170	Church redevelopment costs	10,920	536
Receipts from DCMS Scheme					
	<u>286</u>	<u>1,170</u>		<u>10,920</u>	<u>536</u>
<b>Surplus/(deficit)</b>	<b><u>(10,634)</u></b>	<b><u>634</u></b>			
<b>Balances at 1 January</b>					
<b>Current account</b>	8,683	1,966			
<b>Friends account transfer</b>	<u>4,202</u>	<u>286</u>			
	<b>12,885</b>	<b>2,252</b>			
Transfers from Fabric Reserve account		922			
	<u><b>12,885</b></u>	<u><b>3,174</b></u>			
<b>Balances at 31 December</b>					
<b>Current account</b>	1,966	1,430			
<b>Share of Unrestricted Fund account</b>	-	656			
<b>Friends account</b>	<u>286</u>	<u>1,722</u>			
	<u><b>2,252</b></u>	<u><b>3,808</b></u>			

**DONHEAD ST ANDREW PAROCHIAL CHURCH COUNCIL**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**STATEMENT OF ASSETS (£)**

	Notes	2022	2023
Cash Funds			
Unrestricted Fund Main Account		31,332	32,242
Friends Account		4,617	8,830
Development Fund Account		4,404	3,868
CBF Deposit Account		40,022	41,305
CBF Investment Fund			
Accumulation Shares at market value on 31 December		15,869	161,820
Cash in Transit to CBF Investment Fund		<u>128,000</u>	
		<u>224,244</u>	<u>248,065</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 2022.
5. Donations for Charities & Mission were as follows:

	2022	2023
Dorset Air Ambulance - share of fete profits	3,000	2,250
Donheads Happy Gathering - share of fete profits	500	250
Wiltshire Air Ambulance - share of fete profit	3,000	2,250
Tisbus - share of fete profits	500	250
Salisbury Hospice	1,500	1,000
Trussell Trust	345	335
Royal British Legion - Collection Remembrance Sunday	432	100
Combat Stress - Collection Remembrance Sunday	0	300
Btrest Cancer	775	0
Play GC Theatre Co	392	0
Alzheimers	0	290
Young Minds	155	0
Other	0	341
Sparkes Home Sri Lanka	73	0
<b>TOTAL</b>	<b>£ 10,672</b>	<b>7,366</b>

*K. McFarlane*  
21/4/24

6. The redevelopment of the church was completed in 2020. Payments in 2023 and the remaining funds are for fixtures, fittings and churchyard improvements agreed by the relevant donor.
7. Gross income from events fell from £23,667 in 2022 to £21,074 in 2023, largely as a result of a smaller fete in 2023.
8. Over the 2022 year end, £128,000 was invested in the CBF Church of England Investment Fund, bringing the total invested to £143,869. As at 31 December 2023 the value had increased to £161,820, of which £17,863 is designated in the Church Fabric Reserve.