

St. Mary's Parish Church
Hook-with-Warsash

Annual Report

and

Financial Statements

of the

Parochial Church Council

for the year ended 31st December 2023

Joint Priests in Charge:
Revd J M Terry & Revd N S Terry

Bank:
Barclays Bank plc
Commercial Road
Portsmouth



Independent Examiner:
Mr N. P. St. John
120 Warsash Road,
Warsash, Southampton
SO31 9JA

12/3/24

St. Mary, Hook-with-Warsash
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Administrative Information

St. Mary's Church is situated in the Parish of Hook-with-Warsash. It is part of the Diocese of Portsmouth within the Church of England. The correspondence address is The Church Office, 109 Church Road, Warsash, Southampton SO31 9GF.

The Parochial Church Council (PCC) registered as a Charity with the Charity Commission in June 2015. The full name of the Registered Charity is "The Parochial Church Council of the Ecclesiastical Parish of St Mary, Hook-with-Warsash". The Charity Registration Number is 1162521.

PCC members who have served from 1st January 2023 until the date this report was approved are:

Priests in Charge (Joint): Revd John Michael Terry
 Revd Nicola Susan Terry

Licensed Readers: Mrs June R Ward
 Mrs Eva C Upward
 Ms Lynn Buckle

Churchwarden(s): Mr Peter W Upward (April 2013 - Present)

Representatives on

Deanery Synod: Mrs Elizabeth A Simpson (to 30th April 2023)
 Mr Robert J Bottomley
 Mrs Lesley Stevens (from 30th April 2023)

Elected Members: Mr Iain K C Wilkie 2020-2023 (to 30th April 2023)
 Mrs Virginia E Wilkie 2020-2023 (to 30th April 2023)
 Mrs Sara J Clear 2020-2023 (to 30th April 2023)
 Vacancy 2020-2023 (to 30th April 2023)

 Mrs Gemma Winterton 2021-2024
 Mr Keith Wright-Green 2021-2024 (from 12th Sept 2023)
 Mrs Elizabeth A Simpson 2021-2024 (from 30th April 2023)
 Vacancy 2021-2024

 Mrs Sally Donlevy 2022-2025
 Mrs Penelope Sheppard 2022-2025 (to 10th January 2024)
 Mrs Lorraine Yeomans 2022-2025
 Mrs Sara J Clear 2023-2025 (from 30th April 2023)

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Mr Iain K C Wilkie	2023-2026 (from 30 th April 2023)
Mr Michael H Dalzell	2023-2026 (from 30 th April 2023)
Mrs Molly Howard	2023-2026 (from 30 th April 2023)
Mrs Karen Shepperd	2023-2026 (from 30 th April 2023)

Aims and Purposes

The Parochial Church Council shares with the joint Priests in Charge, the responsibility of agreeing the 'policy' of the congregation by which it is appointed, in order to 'cooperate with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church' (PCC Measure 1956), pastoral, evangelistic, social and ecumenical.

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Along with receiving reports on Risk Assessment, the Safeguarding of Children and Vulnerable Adults remains a primary responsibility of the PCC. Safeguarding is a standing item on each PCC Agenda. The Parish Safeguarding Policy was reviewed and reapproved in May 2023, and we follow the national and legal framework for safeguarding children and adults, and Church of England policy and practice. Training is arranged from time to time as necessary by Mrs Gemma Winterton who was the Parish Safeguarding Officer during the whole of 2023.

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

Objectives and Activities

In addition to its aims and purposes as detailed above, the PCC has maintenance responsibilities for the Church, Churchyard and Church Hall along with the responsibilities of managing the finances of the Parish.

Church Attendance (+/- difference to 2022)

There were 221 (+37) parishioners on the Electoral Roll in 2023 compared to 2022. Physical attendance at Services during October 2023 was 113 which was slightly lower than in 2022 (130). In addition, 187 adults and 502 children attended the two School Harvest Services held in Church during the first week of October, which if added into the normal Church attendance figures would make an average of 217 attendees per week.

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The following ceremonies were conducted by staff of St. Mary's during 2023:

	(2023)	(2022)
Baptisms & Thanksgivings	25 (-)	25
Weddings & Blessings	8 (-)	8
Funerals, Cremations & Interments	26 (- 17)	43

Achievements and Performance

The PCC met formally six times during 2023. In addition to the regular PCC Meetings, the Standing Committee met five times during the year to carry on the business of the PCC under a delegated authority.

The PCC has a number of sub-committees and working groups. They are the Standing Committee; Pastoral Care; Children and Families Work; Communications; Finance; Church Hall; Sunday School Leaders; Charitable Giving; and Forging Links. Recommendations and suggestions from sub-committee meetings are normally made by written or verbal reports and fed back to the main PCC with the aim of freeing up time to discuss other matters at the full PCC meetings. Members of the PCC are encouraged to actively participate in at least one sub-committee or working group. With the exception of the Standing Committee, participation in sub-committees is also open to members of the congregation who may wish to help in the life of St Mary's further by volunteering their skills. In addition to the sub-committees, the PCC has coordinators for areas such as Fundraising & Social, Stewardship, Safeguarding, and Friends of the Churchyard.

During 2023 no Services were live streamed from Church as the congregation returned to "in person" worship. However, one Service continues to be held online each week using Zoom, but the take up and participation in this initiative has been lower than anticipated. A small number of funerals were live streamed in 2023 where this was arranged by the individual families concerned.

Day to day Churchyard Management has continued through the year with the attention of 'The Friends of St. Mary's Churchyard'. The church building which has always been regarded as generally in good order for a building that is grade two listed, had its most recent Quinquennial Inspection undertaken in May 2021 which highlighted urgent repairs necessary by 2026. High-level work was prioritised over lower-level work due to the significant scaffolding requirements and a repair funding target of £130k was set for the work. Whilst the PCC had designated some funds towards the repairs, an appeal was made to members of the congregation for donations. We were humbled by the tremendous response to the appeal, such that the high-level work was able to commence in September 2022. This work was completed in March 2023 at a total cost approaching £156k. In April 2023 a further review of maintenance work was undertaken to decide on the next priorities. It was highlighted that remedial work was necessary with the Choir Vestry/Church toilet roof. The advice from the architect was that we should undertake a complete reroof of this 1970's extension to the Church at a cost of around £46k due to the poor state of repairs

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from a decade ago and the continual effects of the coastal weather. This was largely completed in the last quarter of 2023 with the final internal decoration due to be completed during the first quarter of 2024.

Café Company was held regularly in the Church Hall on a Wednesday morning between 10-12noon, selling Teas, Coffee and Cake, and providing a place to meet friends, make new ones, and have a chat over a cuppa. The King's Coronation provided a further opportunity for Café Company to meet, and this one-off event was enjoyed by congregation and visitors alike. The Café Company initiative was extended between September and November 2023 on a trial basis and branded separately as Craft Company where local crafters could meet and share ideas and their crafts. In May 2023 we received a further £500 grant from the Earl of Southampton Trust to help towards Café Company's costs.

In June 2023 we received a Tesco Community Grant of £1,000 which will be put towards "Opening up the Hall Garden" to a wider group of hall users in 2024 and beyond.

The income and expenditure for the Church Hall is all held within the PCC Accounts. It is noted that in 2023 the PCC expenditure on the Church Hall exceeded the income, and the PCC was happy to accommodate the deficit by transferring a further £5k to the Hall Designated Account. We continue to operate the Church Hall as a community resource. It is used by a wide range of local groups, including uniformed organisations, recreational users, dance and theatre clubs, as well as by many Church members.

Our Priests in Charge who were overdue their Sabbatical took time away from Parish duties for three months between September and November 2023. They returned in December in time for the busy Advent/Christmas season. We are grateful to all our volunteers who stepped up during the Sabbatical to assist our Churchwarden and other members of the PCC in their responsibilities at that time.

During Advent we were truly blessed to be able to celebrate many services in the lead up to Christmas; (Nativity, Carol Service, Nine lessons and Carols and two Crib Services). The two Crib Services held on Christmas Eve were a happy, noisy, but joyous time for our potential young congregation. Christmas was celebrated with Midnight Communion on Christmas Eve, and Communion Services on Christmas Day where the choir were able to further perform music they had been practising for many weeks.

We are grateful to all volunteers willing and able to assist in so many ways with the running of St Mary's. We continue to seek further volunteers to help spread the load as we are aware that in common with other churches, we have an ever-aging congregation.

The PCC has continued to employ one person part time during the year - a Families Worker running our Stay and Play and Messy Church congregations under the oversight of our joint Priest in Charge, Revd Nicky-Sue Terry. Stay and Play and Messy Church required more helpers to assist in 'meet and greet' and refreshments at the various morning and afternoon sessions.

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We continue to explore a Covenanted Partnership relationship with the other three local Churches of the Western Wards. Discussions have not progressed as quickly as originally anticipated as two of the Churches, those in Titchfield and Sarisbury did not have clergy appointments made in 2023. However, with the appointment of a new Priest in Charge at our neighbouring parish of St Johns Locksheath in the latter part of 2023, and in February 2024 a House for Duty Associate Priest appointed to Titchfield we look forward to moving discussions forward again in 2024.

Financial Review

In 2023 there was a deficit of income over expenditure of £35.9k mainly due to a delay in the Church roof repair work project due to adverse weather in the latter part of 2022 which was completed in the first quarter of 2023.

Planned Giving in 2023 was 6.3% higher than 2022, and 19% ahead of five years ago, in addition to which the number of online and card transactions increased substantially during the year.

Parish Share was paid in full at £6.4k each month, and 14 charitable donations totalling £6,762 were made during 2023 (see note 4 on page 18).

Diocesan Fees have been paid as required in 2023, and at the end of the year Agency monies totalling £944.50 were held which were remitted to PDBF in January 2024.

The PCC is responsible for the day to day running of the Church Hall. Whilst Hall income remained broadly at 2022 levels, as expected the utility bills were higher than in 2022, and the overall expenditure on the hall was greater than the income received. The PCC continues to support the Church Hall financially as a community resource and transferred £5k from the Unrestricted General Fund to the Hall Designated Fund to show continued support.

Reserves Policy

At 31st December 2023 the PCC had 859 shares in the Church of England Investment Fund which had a market value on 31st December 2023 of £19,417.95 and cash on deposit with the Church of England Deposit Fund of £11,346.69 which together totalled £30,764.64. At the PCC Meeting on 9th January 2024 the PCC reconfirmed its decision to reinvest all future dividend income and interest from both these accounts into the Church of England Deposit Fund to continue to build up the level of our cash reserves.

Related Parties

Donations were received during the year from related parties (PCC Members) totalling £19,909.53. One PCC Member is employed part-time as a Families Worker running the Stay and Play and Messy Church congregations. Total pay received during 2023 including holiday pay was £2,694.45.

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Funds held as custodian trustees on behalf of others

At 31st December 2023 the PCC held funds of £944.50 on behalf of the Portsmouth Diocesan Board of Finance (PDBF). This amount was remitted to PDBF on 8th January 2024.

Our Churchwarden Mr Peter Upward, having previously signified his intention to retire at the Vestry Meeting in April 2023, offered to stand for a further one-year period to allow our Priests in Charge to take their overdue sabbatical between September and November 2023. Mr Upward has once again signified his intention not to seek re-appointment at the Vestry Meeting to be held in May 2024. We continue a search therefore for two new Churchwardens.

On 9th January 2024, Mrs Gemma Winterton resigned as Parish Safeguarding Officer with effect from the end of May 2024. If a suitable candidate is not recruited by then, it is intended that the PSO role will be covered by Revd Nicky-Sue Terry from June 2024 until a suitable candidate is found and safely recruited to the post.



Michael Dalzell, Hon PCC Secretary

Dated 1st March 2024



Iain Wilkie, Hon PCC Treasurer

Dated 1st March 2024

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**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST MARY, HOOK-WITH-WARSASH**

**On accounts for the year
ended**

31st December 2023

**Charity no
(if any)**

1162521

Set out on pages

10 - 16

**Responsibilities and
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2023.

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

The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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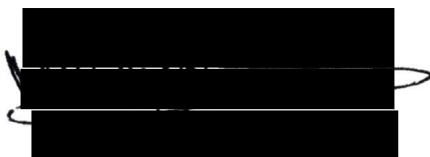
**Independent
examiner's statement**

I have completed my examination which was carried out in accordance with the 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 you as trustees concerning 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 represent a "true and fair view", and the report is limited to those matters set out in the statement below.

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:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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

Signed:

A black rectangular box redacting the signature of the independent examiner.

Date:

13th February 2024

Name & Address:

N. P. St. John, 120, Warsash Road, Warsash, Southampton, SO31 9JA

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

FCCA

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Statement of Financial Activities
For the period from 01 January 2023 to 31 December 2023

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources					
Incoming resources from generated funds					
Voluntary income	113,357.26	34,506.80	—	147,864.06	279,328.87
Activities for generating funds	23,222.10	—	—	23,222.10	23,709.77
Investment income	873.06	—	—	873.06	661.43
Incoming resources from charitable activities	16,838.36	—	—	16,838.36	19,212.16
Other incoming resources	484.00	—	—	484.00	—
Total income	154,774.78	34,506.80	—	189,281.58	322,912.23
Resources used					
Costs of generating funds					
Fundraising trading: cost of goods sold and other	1,097.32	729.98	—	1,827.30	1,018.69
Charitable activities	124,082.21	83,213.13	—	207,295.34	269,167.25
Other resources used	16,092.67	—	—	16,092.67	12,343.29
Total expenditure	141,272.20	83,943.11	—	225,215.31	282,529.23
Gains / losses on investment assets	1,683.12	—	—	1,683.12	(2,354.35)
Net income / (expenditure) resources before transfer	15,185.70	(49,436.31)	—	(34,250.61)	38,028.65
Transfers					
Gross transfers between funds - in	34,445.38	—	—	34,445.38	287,481.79
Gross transfers between funds - out	(34,445.38)	—	—	(34,445.38)	(287,481.79)
Other recognised gains / losses					
Net movement in funds	15,185.70	(49,436.31)	—	(34,250.61)	38,028.65
Reconciliation of funds					
Total funds brought forward	78,955.92	233,255.06	—	312,210.98	274,182.33
Total funds carried forward	94,141.62	183,818.75	—	277,960.37	312,210.98

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Balance sheet (Church of England)

As at: 31 December 2023

	As at 31/12/2023	As at 31/12/2022
	£	£
Fixed assets		
Tangible assets	172,816.91	172,816.91
Investments	19,417.95	17,734.83
	<u>192,234.86</u>	<u>190,551.74</u>
Current assets		
Debtors	—	851.38
Investments	11,346.69	10,474.05
Cash at bank and in hand	75,323.32	110,333.81
	<u>86,670.01</u>	<u>121,659.24</u>
Liabilities		
Creditors: Amounts falling due in one year	944.50	—
Net current assets less current liabilities	<u>85,725.51</u>	<u>121,659.24</u>
Total assets less current liabilities	<u>277,960.37</u>	<u>312,210.98</u>
Total net assets less liabilities	<u>277,960.37</u>	<u>312,210.98</u>
Represented by		
Unrestricted		
Unrestricted - General fund	85,003.80	48,602.04
Designated		
Designated - Music Ministry	1,227.01	—
Designated - Pastoral Care Fund	500.00	—
Designated - Church Hall 2021 onwards	2,761.94	1,306.63
Designated - Church Fabric and Repairs	—	26,000.00
Designated - Church Flowers	181.99	263.49
Designated - Revaluation reserves	4,466.88	2,783.76
Restricted		
Restricted - EOST Cafe Company	235.17	500.00
Restricted - Tesco Community Grant	1,000.00	—
Restricted - Church Fabric and Repairs	9,546.16	59,908.15
Restricted - Church Flowers	220.51	30.00
Restricted - Agency collection	—	—
Restricted - Church Hall Building	172,816.91	172,816.91
Funds of the church	<u>277,960.37</u>	<u>312,210.98</u>

St Mary Hook-with-Warsash, 109 Church Road, Warsash, Southampton, SO31 9GF
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Analysis of income and expenditure
Selected period: 01 January 2023 to 31 December 2023

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Incoming resources						
<i>Incoming resources from generated funds</i>						
0101005 - Gift Aid - Bank	66,163.07	—	—	—	66,163.07	59,492.88
0101010 - Gift Aid - Envelopes	319.00	—	—	—	319.00	1,934.00
0102000 - Tax recoverable on Gift Aid	17,679.04	—	18.75	—	17,697.79	48,900.57
0102000A - Tax recoverable on other items	2,000.00	—	—	—	2,000.00	2,000.00
0103A00 - Other planned giving	8,004.95	—	—	—	8,004.95	8,649.58
0104000 - Loose plate Collections - Sundays	5,611.83	—	—	—	5,611.83	7,139.52
0104001 - Loose collections - others	1,880.98	—	—	—	1,880.98	3,175.31
0104003 - Messy Church / Stay & Play	815.51	—	—	—	815.51	868.72
0105B00 - Giving through church boxes	189.68	—	—	—	189.68	417.21
0105B05 - One-off Gift Aid gifts	4,752.84	—	25.00	—	4,777.84	14,595.05
0201B00 - One off Grants	1,563.05	—	33,730.32	—	35,293.37	5,384.00
0203B00 - Donations appeals etc.	1,760.28	—	245.12	—	2,005.40	123,234.16
0203B00A - 150th Anniversary	—	—	—	—	—	79.01
0203B04A - Garden of Remembrance/Book	326.58	—	—	—	326.58	419.45
0203B04B - Flower Fund	—	—	487.61	—	487.61	665.40
0203B07E - SumUp	2,290.45	—	—	—	2,290.45	2,374.01
0203A00 - General Fundraising	—	—	—	—	—	1,203.99
0203B01 - Other funds generated	9,060.27	—	—	—	9,060.27	10,889.96
0203B01A - Cafe Company	2,620.75	—	—	—	2,620.75	—
0203B07A - FiTarriff	2,310.25	—	—	—	2,310.25	2,068.60
0203B07B - Easyfundraising	184.44	—	—	—	184.44	115.08
0203B07D - Smile Amazon	34.95	—	—	—	34.95	42.46
0402A00 - Church Hall Hire	—	9,011.44	—	—	9,011.44	9,389.68
0301000 - Dividends	530.79	—	—	—	530.79	527.87
0301001 - Bank & building soc interest	342.27	—	—	—	342.27	133.56
<i>Incoming resources from generated funds Totals</i>	128,440.98	9,011.44	34,506.80	—	171,959.22	303,700.07
<i>Incoming resources from charitable activities</i>						
0401A00 - Bookstall sales to promote obj	—	—	—	—	—	9.87
0403A05 - Parish magazine sales	2,820.08	—	—	—	2,820.08	2,763.59
0403A10 - Magazine income - advertising	3,947.30	—	—	—	3,947.30	4,502.34
0404000 - Fees for weddings & funerals	7,282.08	—	—	—	7,282.08	8,892.46
0404001 - Wedding deposit	298.90	—	—	—	298.90	498.90
0404002 - Wedding and funeral extras	2,490.00	—	—	—	2,490.00	2,545.00
<i>Incoming resources from charitable activities Totals</i>	16,838.36	—	—	—	16,838.36	19,212.16

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Analysis of income and expenditure (Continued)
Selected period: 01 January 2023 to 31 December 2023

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Other incoming resources						
0203B01B - Bibles	484.00	—	—	—	484.00	—
Other incoming resources Totals	484.00	—	—	—	484.00	—
Incoming resources Grand totals	145,763.34	9,011.44	34,506.80	—	189,281.58	322,912.23

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Resources used						
Costs of generating funds						
3000014 - Cost of fetes & other events	1,097.32	—	729.98	—	1,827.30	1,018.69
Costs of generating funds Totals	1,097.32	—	729.98	—	1,827.30	1,018.69
Charitable activities						
1001000 - Giving to missionary societies	1,950.00	—	—	—	1,950.00	1,049.95
1002000 - Giving-relief & dev agencies	1,237.00	—	—	—	1,237.00	357.00
1003000 - Home mission	2,250.00	—	—	—	2,250.00	3,300.00
1004000 - Secular charities	1,350.00	—	—	—	1,350.00	1,800.00
2001010 - Ministry parish share etc.	76,968.00	—	—	—	76,968.00	76,968.00
2002000 - Working expenses of incumbent	807.70	—	—	—	807.70	1,347.22
2003000 - Parsonage house expenses	423.84	—	—	—	423.84	438.67
2004000 - Assistant staff costs	100.00	—	—	—	100.00	30.00
2005005 - Church running expenses - Gas	2,382.17	—	—	—	2,382.17	2,088.03
2005010 - Church running expenses - Elec	961.80	—	5.02	—	966.82	821.69
2005015 - Church running expenses - Wate	201.86	—	—	—	201.86	261.45
2005020 - Church running expenses - Insu	1,589.05	—	—	—	1,589.05	1,402.50
200506 - Church Running Expenses-heating	621.00	—	—	—	621.00	601.69
2006000 - Church maintenance	3,237.41	—	418.00	—	3,655.41	1,782.75
2006002 - Flower Fund Expenditure	—	81.50	297.10	—	378.60	1,136.55
2006006 - Music Ministry	—	1,718.37	—	—	1,718.37	55.00
2007000 - Upkeep of services	796.28	—	—	—	796.28	841.42
2008000 - Upkeep of churchyard	1,490.20	—	—	—	1,490.20	1,000.38
2009000 - Magazine and bookstall expense	6,210.00	—	—	—	6,210.00	6,508.00
2010005 - Hall running costs - Gas	—	1,269.12	24.97	—	1,294.09	1,065.89

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Analysis of income and expenditure (Continued)
Selected period: 01 January 2023 to 31 December 2023

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
2010010 - Hall running costs - Electric	—	889.56	4.86	—	894.42	692.40
2010015 - Hall running costs - Insurance	—	1,589.04	—	—	1,589.04	1,402.49
2010020 - Hall running costs - Repairs	—	3,279.60	—	—	3,279.60	29,300.04
2010021 - Hall Running Costs-cleaning	—	3,619.66	—	—	3,619.66	3,468.00
2010022 - Hall Running Costs-sundry item	—	1,909.15	—	—	1,909.15	1,457.84
2012000 - Major repairs Structure	—	—	82,463.18	—	82,463.18	119,495.30
2012005 - Major repairs installations	—	—	—	—	—	4,205.11
2016000 - Verger's Fees	320.00	—	—	—	320.00	460.00
2016000A - Salary-Families Worker	2,694.45	—	—	—	2,694.45	2,415.00
2017000 - Parish training and mission	1,871.28	—	—	—	1,871.28	2,393.17
2017002 - Children's Work	1,015.43	—	—	—	1,015.43	—
2017003 - Messy Church / Stay & Play Expenditure	1,248.74	—	—	—	1,248.74	1,021.71
Charitable activities Totals	109,726.21	14,356.00	83,213.13	—	207,295.34	269,167.25
Other resources used						
4000001 - Administration	13,070.12	—	—	—	13,070.12	9,065.79
4000001A - Wedding & Funeral payments & refunds	1,833.55	—	—	—	1,833.55	1,770.00
4000001B - visiting organists	1,189.00	—	—	—	1,189.00	1,441.50
4000001C - 150th Celebration	—	—	—	—	—	66.00
Other resources used Totals	16,092.67	—	—	—	16,092.67	12,343.29
Resources used Grand totals	126,916.20	14,356.00	83,943.11	—	225,215.31	282,529.23

St. Mary, Hook-with-Warsash
Annual Report and Financial Statements of the Parochial Church Council for the
Year Ended 31st December 2023

Fund movement by type

Selected period: 01 January 2023 to 31 December 2023

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances carried forward
CafeCo							
Restricted	500.00	500.00	764.83	—	—	—	235.17
Sub-totals	500.00	500.00	764.83	—	—	—	235.17
Music							
Designated	—	—	1,718.37	2,945.38	—	—	1,227.01
Sub-totals	—	—	1,718.37	2,945.38	—	—	1,227.01
Pastoral							
Designated	—	—	—	500.00	—	—	500.00
Sub-totals	—	—	—	500.00	—	—	500.00
Tesco							
Restricted	—	1,000.00	—	—	—	—	1,000.00
Sub-totals	—	1,000.00	—	—	—	—	1,000.00
General							
Unrestricted	48,602.04	145,763.34	126,916.20	17,554.62	—	—	85,003.80
Sub-totals	48,602.04	145,763.34	126,916.20	17,554.62	—	—	85,003.80
Hall							
Designated	1,306.63	9,011.44	12,556.13	5,000.00	—	—	2,761.94
Sub-totals	1,306.63	9,011.44	12,556.13	5,000.00	—	—	2,761.94
Fabric							
Designated	26,000.00	—	—	(26,000.00)	—	—	—
Restricted	59,908.15	32,519.19	82,881.18	—	—	—	9,546.16
Sub-totals	85,908.15	32,519.19	82,881.18	(26,000.00)	—	—	9,546.16
Flowers							
Designated	263.49	—	81.50	—	—	—	181.99
Restricted	30.00	487.61	297.10	—	—	—	220.51
Sub-totals	293.49	487.61	378.60	—	—	—	402.50

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Charity Number: 1162521

St. Mary, Hook-with-Warsash
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Year Ended 31st December 2023

Fund movement by type (Continued)
Selected period: 01 January 2023 to 31 December 2023

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances carried forward
ZReval							
Designated	2,783.76	—	—	—	1,683.12	—	4,466.88
Sub-totals	2,783.76	—	—	—	1,683.12	—	4,466.88
Hallbuilding							
Restricted	172,816.91	—	—	—	—	—	172,816.91
Sub-totals	172,816.91	—	—	—	—	—	172,816.91
Totals	312,210.98	189,281.58	225,215.31	—	1,683.12	—	277,960.37

St. Mary, Hook-with-Warsash
Annual Report and Financial Statements of the Parochial Church Council for the
Year Ended 31st December 2023

1) Accounting Policies.

The financial statements of the Parochial Church Council (PCC) have been prepared in accordance with the Charities Act 2011 using the receipts and payments accounting method and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standard FRS102. The PCC have also complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

The accounts include monetary transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts for other Church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Fund Accounting

Restricted Funds are funds where revenue donations made or grants are received for a specific PCC activity intended by the donor.

Unrestricted funds represent the funds of the PCC that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the PCC.

Designated Funds are general funds set aside by the PCC for use in the future. Designated funds remain unrestricted, and the PCC may move any surplus to other general funds from time to time. These include funds designed for a particular purpose by the PCC such as the Church Hall.

Endowment Funds are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. None are held currently.

2) Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when they are received. Grants and legacies are accounted for when the PCC is entitled to and has the use of the resources. Dividends are accounted for when declared receivable, interest as and when received.

3) Resources expended

Grants and donations are accounted for when paid over. The diocesan parish share ask is accounted for when paid. All other expenditure is generally recognised when it is incurred and is accounted for gross.

St. Mary, Hook-with-Warsash
Annual Report and Financial Statements of the Parochial Church Council for the
Year Ended 31st December 2023

4) Analysis of Expenditure including Support Costs (Charitable Donations)

The PCC makes Charitable Donations each month. In 2023 the total donated was:-

Church Mission Society (monthly and one-off)	£1,050.00
World Vision (monthly)	£ 312.00
Cedar Support Trust	£ 450.00
Act of Kindness	£ 450.00
Warsash Sea Cadets	£ 450.00
Christian Blind Mission	£ 450.00
Christian Aid UK	£ 450.00
Changing Faces	£ 450.00
Mission to Seafarers	£ 450.00
Shout	£ 450.00
Alive and Kicking	£ 450.00
Care International	£ 450.00
The Poppy Appeal	£ 450.00
Two Saints	£ 450.00
Total	£6,762.00

5) Fixed Assets

Consecrated property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are **inalienable property**, listed in the Church's inventory, which can be inspected (at any reasonable time).

Land and buildings held on behalf of the PCC comprise the Church Hall which appears at historical cost.

The Church Hall building is not depreciated as it is considered that the current value far exceeds the original cost.

The fixed assets investments comprise 859 shares in the Church of England Investment Fund which had a market value on 31st December 2023 of £19,417.95.

6) Current Assets

Debtors relates to a Gift Aid claim on donations received between October and December 2022 which HMRC paid on 11th January 2023. Investments is cash on short term deposit with the Church of England Deposit Fund.

7) Staff Costs

The PCC employs one member of staff, part-time during term time. Total pay including any applicable holiday pay was:-

2023	2022
£2,694.45	£2,415.00

St. Mary, Hook-with-Warsash
Annual Report and Financial Statements of the Parochial Church Council for the
Year Ended 31st December 2023

8) Related Party Transactions

Donations were received during the year from related parties (PCC Members) totalling £19,909.53. One PCC Member is employed part-time as a Families Worker during term time only (see note 7).

9) Summary of Fund Movements

Fund	Fund Balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances Carried forward
CafeCo - EOST Cafe Company	500.00	500.00	764.83	—	—	—	235.17
Music - Music Ministry	—	—	1,718.37	2,945.38	—	—	1,227.01
Pastoral - Pastoral Care Fund	—	—	—	500.00	—	—	500.00
Tesco - Tesco Community Grant	—	1,000.00	—	—	—	—	1,000.00
General - General fund	48,602.04	145,763.34	126,916.20	17,554.62	—	—	85,003.80
Hall - Church Hall 2021 onwards	1,306.63	9,011.44	12,556.13	5,000.00	—	—	2,761.94
Fabric - Church Fabric and Repairs	85,908.15	32,519.19	82,881.18	(26,000.00)	—	—	9,546.16
Flowers - Church Flowers	293.49	487.61	378.60	—	—	—	402.50
ZReval - Revaluation reserves	2,783.76	—	—	—	1,683.12	—	4,466.88
Hallbuild - Church Hall Building	172,816.91	—	—	—	—	—	172,816.91
Totals	312,210.98	189,281.58	225,215.31	—	1,683.12	—	277,960.37

10) Funds held as custodian trustees on behalf of others

At 31st December 2023 the PCC held funds of £944.50 on behalf of the Portsmouth Diocesan Board of Finance (PDBF). This amount was remitted to PDBF on 8th January 2024.