

**Annual Report and**  
**Unaudited Financial Statements for the Year Ended 31st December 2023**  
**for**  
**The Parochial Church Council of the**  
**The Ecclesiastical Parish of Farleigh**

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Contents of the Financial Statements  
for the Year Ended 31st December 2023**

---

	<b>Page</b>
<b>Annual Report</b>	1 to 8
<b>Independent Examiner's Report</b>	9
<b>Statement of Financial Activities</b>	10
<b>Balance Sheet</b>	11
<b>Notes to the Financial Statements</b>	12 to 21
<b>Detailed Statement of Financial Activities</b>	22 to 23

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Annual Report  
for the Year Ended 31st December 2023**

---

The Parochial Church Council (PCC), in co-operation with the rector, is charged with maintaining the whole mission and ministry of the Church of England in the Parish of Farleigh: pastoral, evangelistic, social and ecumenical. The parish includes the churches of All Saints' Dummer, St Leonard's Cliddesden, St Martin's Ellisfield and St Andrew's Farleigh Wallop.

The PCC is registered as a charity with the Charity Commission, registration number 1166895. All PCC members are trustees, with Bernard Cazenove as acting chair of trustees.

**Membership**

Members are elected at the Annual Parochial Church Meeting in accordance with Church Representation Rules.

**Rector**

Rev. David Chattell (to March 2024)

**Church Wardens**

Bernard Cazenove

Lynda Plenty (to September 2023)

Peter Raine (from April 2023)

Lyn Hardy

Viscount Lymington

Eamonn Harding Deputy CW (to April 2023)

**Membership**

Eamonn Harding - Treasurer to April 2023

Beverley Guinness

Debbie Scholey - Secretary

Julian Nunn (to March 2023)

Hannah Houstin-Lacey - Treasurer from April 2023

(one vacancy for Cliddesden)

Charles Palmer-Tomkinson

(one vacancy for Dummer)

Electoral Roll 152 (2022 - 159)

	2023	2022
<b>Church Attendance</b>	£	£
Average attendance	20	18
Easter communicants	112	131
Christmas communicants	103	142
Baptisms	5	7
Weddings	1	-
Funerals	3	5

**Committees**

The PCC operates through a standing committee. It has the power to transact the business of the PCC between its meetings, subject to any direction given by the Council.

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Annual Report  
for the Year Ended 31st December 2023**

---

**OBJECTIVES AND ACTIVITIES**

**Rector's review of the year ending 31st December 2023**

By the time of the APCM I shall have been out of office since March 3rd, that being my final Sunday. I am pleased to report that across the benefice the regular pattern of worship across the parish has largely been sustained through the aid of lay service leaders who take our services as necessary.

You may recall that last year I reported that there have been two applicants for our vacant post of a House for Duty priest neither of which resulted in an appointment. However we are now enjoying the help of retired lead prison chaplain, Rev Ian Thacker, from Huntercome prison who is helping on the first and fourth Sundays. It is planned that he will cover the interregnum for the whole benefice. I have been helping Ian with a suitable handover for that role.

All Saints Dummer continues to offer its "Sunday Special" service seeking to draw people in to hear speakers on various topics. Cliddesden Family Service is faithfully led by Claire Nunn and her team, including Sylvia Raine who provides live music of all variety from the keyboard. Whilst not directly a church event the Ellisfield Tea Coffee & Cake continues to provide a warm and welcoming occasion at which I enjoy occasional attendance.

There is a small and faithful group who meet each Wednesday morning for prayer and my thanks to Peter Raine for arranging this and leading each week.

Our Worshipping Community figures are steady with an encouraging uplift at Christmas when we saw good numbers in attendance.

Finances continue to be a challenge and it is very likely our payment of the Common Mission Fund will fall short of what is asked of us by the Diocese. Facilitation of electronic giving continues to be explored and we hope that this response will assist people to make payments by card whilst in a church building.

I am grateful that Hannah Houstin-Lacey has taken on the role of Treasurer for the parish and thank her for her work with the parish finances.

Once I leave the wheels will be set in motion to find a replacement Rector and I trust we will all pray that not only does the Parish Profile reflect our situation well but that those involved in the interview process will come to a common mind led by the Holy Spirit as to who God will send to the benefice. Meanwhile, I am heartened by the goodwill of our church members who continue to give time and money to maintain our buildings, contribute to parish share and sustain our worship pattern and witness to the goodness of God and his gospel.

**Public Benefit**

When planning activities for the year, the PCC has paid due regard to the Charity Commission's guidance on public benefit, and in particular, the specific guidance on charities for the advancement of religion. We believe the many and varied activities of the churches within the parish provide both religious and practical care and support for people living in the parish and the wider local community through:

Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.  
Provision of pastoral care for people living in the parish.  
Missionary and outreach work.

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Annual Report  
for the Year Ended 31st December 2023**

---

**ACHIEVEMENT AND PERFORMANCE**

**Review of PCC Meetings 2023**

The PCC met 5 times this year, including the APCM which was held on April 26th 2023. All meetings were held in person.

Eamonn Harding stepped down from the PCC after the APCM handing over the Treasurer responsibilities to Hannah Houstin-Lacey.

Hannah Houstin-Lacey was officially elected to the PCC as the Treasurer at the APCM in April and was officially welcomed to the PCC at the June meeting.

This year Cliddesden appointed Peter Raine as Assistant Church Warden at the APCM in April, to support Lynda Plenty. Lynda later resigned her post in September as Church Warden leaving Cliddesden with one Church Warden.

Tricia Knight continues to support the Benefice including distribution of notices and communications to all the churches.

At the end of 2023 there were 9 people on the committee, made up of the 4 Church Wardens and individual representatives from each DCC. Vacancies for church wardens and church representatives remain. We have 2 Deanery Synod representatives with a vacancy for a third.

The Parish Website : <http://www.farleighcandoverandwield.org.uk/>

**Benefice Administrator Report**

Over the past year I have continued in my role as Benefice administrator to support David and the wider team in the Benefice. This includes dealing with wedding and funeral related administration and organisation, collation of fees, preparation of invoices and general email admin for the Benefice.

**St. Leonard's Cliddesden**

2023 has been a year of some changes. We have had the pleasure of Rev Ian Thacker taking a number of the services here. He has brought an interesting approach to our intercessions, encouraging all members of the congregation to participate.

A second church warden, Peter Raine, was elected at the APCM in April and in September Lynda Plenty, our other church warden, decided it was the right time for her to step down. Thanks are due to Lynda for her time in carrying out her duties for us.

Claire Nunn has been a great source of inspiration for young families, helping with the family services as well as running the Farleigh Parish Playgroup with Melanie Gill from Dummer. In July Teddy Bears came to the churchyard for a picnic and there was much fun and laughter! (Including games of hide and seek!)

Sylvia Raine has continued running the singing group of four-to eight-year-olds at the Church. They meet on Fridays after school and are keen participants in the family services singing the latest song of praise they have learnt with great gusto and encouraging the congregation to join in! Ross Palmer has been a great encouragement accompanying Sylvia on his guitar at the family services.

Gill Palmer and her band of merry volunteers did a great job in the autumn of cutting the grass in the SINC area and tidying it up for the winter. SINC are Sites of Importance for Nature Conservation. SINC are also known nationally as Local Wildlife Sites.

Work on the church building, which included repairs to stonework, selective roof tile replacement, re-rendering and painting the interior of the porch and sundry other repairs, has been carried out under the watchful eye of Nick Carey-Thomas, the church architect, and Eamonn Harding, who freely offers his help and the benefit of his experience. Two of the three noticeboards have been refurbished and the third is to be done in the new year.

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Annual Report  
for the Year Ended 31st December 2023**

---

We ran a Saints Alive! course in the autumn which was encouraging, fun and taught us all a lot. There are plans to run another in the Winter/Spring of 2024/5

Christmas celebrations included a Christingle service, a service of nine lessons and carols and Midnight Communion on Christmas eve. We also hosted a "Carols by the Pond" in the village which was well attended with more than 50 adults and plenty of children. Mulled wine and mince pies went down well!

No church can function without all the unsung heroes and heroines who unlock and lock the church each day, put the rubbish bins out, clean, dust and polish, arrange flowers, provide snacks and drinks at the end of some of our services and those who set up in preparation for the services and tidy up at the end. The DCC continued to meet regularly during the year and continue to keep everything running smoothly. For them all we can only say "Thank you"! We are looking forward to the New Year in great anticipation as to what the Lord is going to do among us all and what challenges we are going to have to face with Him.

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Annual Report  
for the Year Ended 31st December 2023**

---

**ACHIEVEMENT AND PERFORMANCE**

**All Saints' Dummer**

We have had another year of being without a House for Duty Priest with the majority of the services falling upon Revd David Chattell's shoulders so it has been a privilege to have had the services of Revd Ian Thacker.

Sadly, we lost some very treasured members of our community in 2023. Reg Rose, Alan West, Gordon Wilson and Steve Thomas. But we have celebrated two 100th birthdays, Lady Betty Glass and Vera Newman.

We continue to have our excellent Sunday Specials, which are successfully lay led and another lay led service on the third of each month. We have retained the normal pattern of Matins quarterly and the other services on the third Sunday of the month have seen each leader bring something different and thoughtful to the services.

The Harvest Festival raised an excellent amount for two local Charities (Home Start and The Camrose Centre) and both tinned and packaged goods from the Harvest Festival went to the Camrose Centre and items from the Christmas Box giving was delivered to The Camrose Centre. The Churchwarden did further fundraising for The Camrose Centre during the year and the members of All Saints were very generous.

With an influx of young people in the village we held an extremely successful Christingle. Unfortunately the weather was not on our side this year and the visit to the stable was postponed. We welcomed Rev Ian Thacker to our Christingle with his granddaughter as a spectator. Our Nine Lessons and Carols also involved many children, each providing readings and beautiful singing. 2023 brought the Coronation and we had a marvellous Sunday Special on May 7th with all the children involved. Our hope is to get them involved in more services but so many have other weekend activities.

Our Quinquennial took place in 2023 and there were several actions and recommendations. Due to a vigilant team the most urgent were sorted eventually.

All Saints organ was removed and cleaned during 2023. We managed to obtain some grants and some gifts so we drew little from our reserved fund. A special service took place on Sunday 21st January to give thanks for all the gifts that have been donated. Finding organists when our regular organists are not available is very difficult although we have managed to cover most events or services.

All Saints Church (and the Diocese) would not function without its team of volunteers for which we give grateful thanks.

All Saints Church Electoral Roll still stands at 49.

**St Andrew's Farleigh Wallop**

The normal order of services has seen three Holy Communion Services. David Chattell presiding at two and Ian Thacker at one. There were no weddings or Baptisms at St Andrew's over the year. Attendances have trended up.

The repairs to the flintwork that are leading to some internal damp above the Vestry are in hand.

We enjoyed the traditional Carol Service on Christmas Eve.

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Annual Report  
for the Year Ended 31st December 2023**

---

**ACHIEVEMENT AND PERFORMANCE**

**St Martin's Ellisfield**

It has been a quiet year with, thank goodness, no major structural problems with the Church and Church Yard. The Quinquennial Inspection was conducted by Nick Carey-Thomas at the end of November 2022 and all the Category A and B observations ( "to be done as soon as possible and those needed to be done in the next eighteen months") were completed in the first quarter of the year.

We had the annual fund raising walk, viewing the bluebells in the Farleigh woods, in early May and in November there was the Ellisfield Christmas Fayre which was a great success. Both events contributed towards Parish funds and were well attended.

Congregation attendance has been steady throughout the year but at a lower number than would have been the case five years ago. There were no weddings or baptisms and two funerals.

**FINANCIAL REVIEW**

**Financial position**

The General Fund shows a balance of £1,869 (2022: £4,897), a decrease of £3,028, (2022 £3,566 decrease)). The General Fund and Designated fund balance of £9,937 has decreased by £2,823, (2022: £2,364 decrease) over the year.

Voluntary income has fallen to £56,503 from £76,306 in 2022, a fall of £19,803. A reduction in donations, appeals etc. are the main reason for the fall in income as 2022 included a one-off donation of £15,000. Gift Aid donations have fallen to £38,225, (2022: £39,928), a fall of £1,703 and so tax recoverable has also fallen. Cash collections have also fallen to £3,365, (2022: £ 4,518).

Because of falling income and despite a fall in church running expenses, we were again unable to pay the full CMF for the year, leaving £35,000 unpaid of the CMF of £59,951 (2022: £64,317)at 31st December 2023.. An additional £2,000 was paid after the end of the financial year and is included as a creditor in these accounts. The final balance unpaid was therefore £33,000 (2022:30,000). The Parish of Farleigh contribution for 2024 has fallen by £3,352 to £56,599.

The designated Messy Church fund started on 1st January 2015 and continues to be financially sound due to regular gift aided donations. The Play Group fund was created on 1st January 2018. It was generously funded by grants from educational trusts, and by charitable donation, and now has a good balance available to start next year.

The accounts include an accrual of £4,000 for the independent examination of the accounts and £3,600 in respect of additional work carried out by the accountant.

I am immensely grateful to Eamonn Harding for his support since his retirement and for the support and understanding of fellow PCC colleagues during my first year as Treasurer and Bookkeeper for the PCC. Also, I am grateful that Eamonn Harding has kindly agreed to continue as the Gift Aid Administrator for the Benefice.

**Charitable donations:** The PCC made donations to the following charities during the year:

	2023	2022
	£	£
Royal British Legion	75	107
The Children's Society	300	226
Water Aid	20	-
Disaster Emergency Committee	-	1,000
HiHCT	100	170
Mercy Ships	-	331
	<u>495</u>	<u>1,834</u>



**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Annual Report  
for the Year Ended 31st December 2023**

---

**FINANCIAL REVIEW**

**Reserves policy**

The PCC regularly reviews the level of reserves in its funds as a means of identifying

(a) potential future cash flow shortages and

(b) funds lying idle that ought to be returned to donors.

Monies in restricted funds continue to be held for expenditure on specific projects that have been identified in advance and brought to the attention of the PCC.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure (1956) as amended and by the Church Representation Rules that came into force on 1st January 2008.

**Understanding Risk**

Owing to its size, the PCC is not required to record formally its approach to understanding and managing risks. However, significant risks are discussed by the PCC and decisions made on how best to manage them. Key financial risks discussed during the year have included:

The risk that the sustainability of church finances is over-reliant on significant gifts donated by relatively few individuals.

The decline in giving is due to individuals moving away or passing away. The need to attract more regular givers continues to be addressed by the PCC.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1166895

**Principal address**

The Rectory  
Preston Candover  
Basingstoke  
Hampshire  
RG25 2EE

**Trustees**

Rev. David Chattell - Rector (to 3.3.24)

Bernard Cazenove - acting chair

Lynda Plenty (resigned 11.9.23)

Lyn Hardy

Viscount Lymington

Eamonn Harding

Beverley Guinness

Deborah Scholey - Secretary

Julian Nunn (resigned 23.3.23)

Hannah Houstin-Lacey - Treasurer

Charles Palmer-Tomkinson

Peter Raine (appointed 26.4.23)

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Annual Report  
for the Year Ended 31st December 2023**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

David Sanders BA(Hons) FCA  
Sheen Stickland  
Chartered Accountants  
2 Oriel Court  
Omega Park  
Alton  
Hampshire  
GU34 2YT

**Bankers**

Natwest Bank Plc  
Winchester  
Old Bank Branch  
105 High Street  
Winchester  
Hampshire  
SO23 9AW

Approved by the Parochial Church Council on ..... and signed on its behalf by:

.....  
Bernard Cazenove - Trustee

**Independent Examiner's Report to the Trustees of  
The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

---

**Independent examiner's report to the trustees of The Parochial Church Council of the The Ecclesiastical Parish of Farleigh**

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the The Ecclesiastical Parish of Farleigh (the Trust) for the year ended 31st December 2023.

**Responsibilities and basis of report**

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').

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

David Sanders BA(Hons) FCA

Sheen Stickland  
Chartered Accountants  
2 Oriel Court  
Omega Park  
Alton  
Hampshire  
GU34 2YT

Date: .....

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Statement of Financial Activities  
for the Year Ended 31st December 2023**

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Voluntary income	2	53,813	2,690	56,503	76,306
<b>Church activities</b>					
Church activities		2,623	-	2,623	2,459
Activities for generating funds	3	2,553	13,325	15,878	49,013
Income from investments	4	-	1,304	1,304	528
Other incoming resources	5	<u>5,767</u>	<u>4,995</u>	<u>10,762</u>	<u>11,559</u>
<b>Total</b>		<u>64,756</u>	<u>22,314</u>	<u>87,070</u>	<u>139,865</u>
<b>EXPENDITURE ON</b>					
<b>Church activities</b>	6				
Church activities		59,841	37,926	97,767	122,017
Governance costs		<u>7,738</u>	<u>-</u>	<u>7,738</u>	<u>4,228</u>
<b>Total</b>		<u>67,579</u>	<u>37,926</u>	<u>105,505</u>	<u>126,245</u>
<b>NET INCOME/(EXPENDITURE)</b>		(2,823)	(15,612)	(18,435)	13,620
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		12,760	104,611	117,371	103,751
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>9,937</u>	<u>88,999</u>	<u>98,936</u>	<u>117,371</u>

The notes form part of these financial statements

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Balance Sheet  
31st December 2023**

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
<b>CURRENT ASSETS</b>					
Debtors	12	3,493	-	3,493	2,633
Cash at bank and in hand		<u>20,617</u>	<u>88,999</u>	<u>109,616</u>	<u>126,710</u>
		24,110	88,999	113,109	129,343
<b>CREDITORS</b>					
Amounts falling due within one year	13	(14,173)	-	(14,173)	(11,972)
		<u>9,937</u>	<u>88,999</u>	<u>98,936</u>	<u>117,371</u>
<b>NET CURRENT ASSETS</b>					
		9,937	88,999	98,936	117,371
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>9,937</u>	<u>88,999</u>	<u>98,936</u>	<u>117,371</u>
<b>NET ASSETS</b>					
		<u>9,937</u>	<u>88,999</u>	<u>98,936</u>	<u>117,371</u>
<b>FUNDS</b>	14				
Unrestricted funds				9,937	12,760
Restricted funds				<u>88,999</u>	<u>104,611</u>
<b>TOTAL FUNDS</b>				<u>98,936</u>	<u>117,371</u>

The financial statements were approved by the Parochial Church Council and authorised for issue on ..... and were signed on its behalf by:

.....  
Bernard Cazenove - Trustee

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Notes to the Financial Statements  
for the Year Ended 31st December 2023**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

**Incoming resources**

Planned giving, collections and donations are recognized when received. Tax refunds are recognized when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable; interest is accrued. All other income is recognized when it is receivable. All incoming resources are accounted for gross.

**Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. All other expenditure is generally recognized when it is incurred and is accounted for gross.

Grants offered to conditions which have not been met at the year end are noted as a commitment but not accrued as expenditure.

**Common Mission Fund**

The Common Mission Fund (CMF) is accounted for (i) when due; or (ii) in the event that the PCC deems that it is unable to pay the CMF, when paid.

Amounts requested under the CMF but unpaid at 31 December are recognised as a creditor only where the PCC intends to pay the amount outstanding. Amounts outstanding under the CMF that the PCC has deemed it is unable to pay are disclosed in the notes to the accounts.

**Tangible fixed assets**

Consecrated and benefice property is not included in the accounts in accordance with s10(2)(a) of the Charities Act 2011.

Movable 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). Therefore, such assets are not included in the financial statements. For anything acquired prior to 1st January 2008 and transferred at that date to the Parish of Farleigh there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Equipment used within the church premises is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £1,000 are written off when the asset is acquired.

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2023**

**1. ACCOUNTING POLICIES - continued**

**Funds**

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

**2. VOLUNTARY INCOME**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Gift Aid donations	38,225	-	38,225	39,928
Collections (Open plate)	3,365	-	3,365	4,518
Tax recoverable	10,794	-	10,794	11,487
Donations, appeals etc	<u>1,429</u>	<u>2,690</u>	<u>4,119</u>	<u>20,373</u>
	<u>53,813</u>	<u>2,690</u>	<u>56,503</u>	<u>76,306</u>

**3. ACTIVITIES FOR GENERATING FUNDS**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Grants	-	1,050	1,050	1,502
Legacies	-	10,742	10,742	15,059
Fund-raising	2,553	1,533	4,086	4,073
Insurance claim	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,379</u>
	<u>2,553</u>	<u>13,325</u>	<u>15,878</u>	<u>49,013</u>

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2023**

**4. INCOME FROM INVESTMENTS**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Dividends and interest including tax recoverable	<u>-</u>	<u>1,304</u>	<u>1,304</u>	<u>528</u>

**5. OTHER INCOMING RESOURCES**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Parish magazine	5,767	-	5,767	6,632
VAT recovered	<u>-</u>	<u>4,995</u>	<u>4,995</u>	<u>4,927</u>
	<u>5,767</u>	<u>4,995</u>	<u>10,762</u>	<u>11,559</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>Church activities</b>				
Missionary and charitable giving				
Overseas	20	-	20	503
Home	<u>475</u>	<u>-</u>	<u>475</u>	<u>1,331</u>
	495	-	495	1,834
Ministry: CMF	26,951	-	26,951	34,317
Other ministry costs	584	-	584	5,840
Fund raising expenses	-	-	-	94
Insurance	6,772	-	6,772	6,528
Parish magazine	6,087	-	6,087	6,263
Fees to Diocese	839	-	839	786
Church running expenses	9,264	1,346	10,610	20,456
Church and churchyard maintenance	4,787	3,328	8,115	6,497
Major Repairs	-	33,252	33,252	35,746
Administration	<u>4,062</u>	<u>-</u>	<u>4,062</u>	<u>3,656</u>
	<u>59,841</u>	<u>37,926</u>	<u>97,767</u>	<u>122,017</u>

The CMF requested was £59,951 (2022: £64,317). The CMF remaining unpaid at the end of the year was £35,000 (2022: £30,000). Of the unpaid CMF at 31st December 2023, £2,000 was subsequently paid and is included as a creditor in these accounts. In accordance with the accounting policies adopted by the diocese, the remaining unpaid CMF for the year is not carried forward to the following year.



**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2023**

**7. SUPPORT COSTS**

	Governance costs
	£
Governance costs	<u>7,738</u>

Governance costs comprise the independent examiner's fees of £4,138 (2022: £4,228) and additional fees paid to the independent examiner in respect of one-off accountancy and bookkeeping services of £3,600 (2022: £Nil).

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

**9. STAFF COSTS**

The PCC employed no members of staff during the year.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Voluntary income	74,167	2,139	76,306
<b>Church activities</b>			
Church activities	2,459	-	2,459
Activities for generating funds	2,467	46,546	49,013
Income from investments	-	528	528
Other incoming resources	<u>6,632</u>	<u>4,927</u>	<u>11,559</u>
<b>Total</b>	<u>85,725</u>	<u>54,140</u>	<u>139,865</u>
<b>EXPENDITURE ON</b>			
<b>Church activities</b>			
Church activities	83,861	38,156	122,017
Governance costs	<u>4,228</u>	<u>-</u>	<u>4,228</u>
<b>Total</b>	<u>88,089</u>	<u>38,156</u>	<u>126,245</u>
<b>NET INCOME/(EXPENDITURE)</b>	(2,364)	15,984	13,620

The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	15,124	88,627	103,751
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>12,760</u>	<u>104,611</u>	<u>117,371</u>

11. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1st January 2023 and 31st December 2023	<u>3,322</u>
<b>DEPRECIATION</b>	
At 1st January 2023 and 31st December 2023	<u>3,322</u>
<b>NET BOOK VALUE</b>	
At 31st December 2023	<u>-</u>
At 31st December 2022	<u>-</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Tax recoverable	3,493	2,483
Other debtors	<u>-</u>	<u>150</u>
	<u>3,493</u>	<u>2,633</u>

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2023**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other creditors	<u>14,173</u>	<u>11,972</u>

**14. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement	Transfers	At
	£	in funds	between	31.12.23
		£	funds	£
<b>Unrestricted funds</b>				
General fund	4,897	(3,028)	-	1,869
Hill and Dale	2,753	(320)	-	2,433
Messy Church	4,634	585	-	5,219
Play Group	<u>476</u>	<u>(60)</u>	<u>-</u>	<u>416</u>
	12,760	(2,823)	-	9,937
<b>Restricted funds</b>				
All Saints' Dummer Fabric	41,040	(9,466)	2,436	34,010
Beale, Miller and Hann Bequests	2,359	77	(2,436)	-
St Leonard's Cliddesden Fabric	20,224	(13,511)	-	6,713
St Martin's Ellisfield Bell	1,093	-	-	1,093
St Martin Ellisfield Building Fabric	35,741	(1,466)	-	34,275
St Andrew's Farleigh Wallop Restoration	<u>4,154</u>	<u>8,754</u>	<u>-</u>	<u>12,908</u>
	<u>104,611</u>	<u>(15,612)</u>	<u>-</u>	<u>88,999</u>
<b>TOTAL FUNDS</b>	<u>117,371</u>	<u>(18,435)</u>	<u>-</u>	<u>98,936</u>

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2023**

**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,306	(60,334)	(3,028)
Hill and Dale	5,767	(6,087)	(320)
Messy Church	750	(165)	585
Play Group	933	(993)	(60)
	64,756	(67,579)	(2,823)
<b>Restricted funds</b>			
All Saints' Dummer Fabric	5,468	(14,934)	(9,466)
Beale, Miller and Hann Bequests	77	-	77
St Leonard's Cliddesden Fabric	5,415	(18,926)	(13,511)
St Martin Ellisfield Building Fabric	513	(1,979)	(1,466)
St Andrew's Farleigh Wallop Restoration	10,841	(2,087)	8,754
	22,314	(37,926)	(15,612)
<b>TOTAL FUNDS</b>	<u>87,070</u>	<u>(105,505)</u>	<u>(18,435)</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	8,463	(3,566)	4,897
Hill and Dale	2,384	369	2,753
Messy Church	4,092	542	4,634
Play Group	185	291	476
	15,124	(2,364)	12,760
<b>Restricted funds</b>			
All Saints' Dummer Fabric	40,331	709	41,040
Beale, Miller and Hann Bequests	2,329	30	2,359
St Leonard's Cliddesden Fabric	3,700	16,524	20,224
St Martin's Ellisfield Bell	1,093	-	1,093
St Martin Ellisfield Building Fabric	36,532	(791)	35,741
St Andrew's Farleigh Wallop Restoration	4,642	(488)	4,154
	88,627	15,984	104,611
<b>TOTAL FUNDS</b>	<u>103,751</u>	<u>13,620</u>	<u>117,371</u>

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2023**

**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	77,271	(80,837)	(3,566)
Hill and Dale	6,632	(6,263)	369
Messy Church	746	(204)	542
Play Group	<u>1,076</u>	<u>(785)</u>	<u>291</u>
	85,725	(88,089)	(2,364)
<b>Restricted funds</b>			
All Saints' Dummer Fabric	748	(39)	709
Beale, Miller and Hann Bequests	30	-	30
St Leonard's Cliddesden Fabric	29,739	(13,215)	16,524
St Martin Ellisfield Building Fabric	23,593	(24,384)	(791)
St Andrew's Farleigh Wallop Restoration	<u>30</u>	<u>(518)</u>	<u>(488)</u>
	<u>54,140</u>	<u>(38,156)</u>	<u>15,984</u>
<b>TOTAL FUNDS</b>	<u>139,865</u>	<u>(126,245)</u>	<u>13,620</u>

**General Fund**

This fund holds unrestricted funds for spending on the general purpose of the PCC. The general fund is supported by two bequests:

Christopher Chetwood Memorial: this bequest was set up with donations given in memory of Christopher Chetwood by his family and friends. The family asked that the money should be used for the running of St Martin's Ellisfield and it is therefore treated as unrestricted.

Basil de Ferranti Memorial: this bequest was set up from a payment made by the charitable trust set up in memory of Basil de Ferranti to St Martin's Ellisfield for its general purposes and it is therefore treated as unrestricted.

Unrestricted funds contains the following three designated funds:

To support the publication and distribution of the Hill and Dale parish magazine.

Established in 2015, the Messy Church Fund which was set up to pay for activities in Cliddesden Village Hall associated with 'Messy Church'.

Established in 2018, the Play Group Fund was set up to pay for activities at the Cliddesden Village Hall, for the whole Benefice.

**All Saints' Dummer Fabric Fund - Restricted Fund**

This fund was set up with monies raised or donated specifically for the restoration of the fabric of All Saints' Dummer and it is therefore a restricted fund.

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2023**

---

**14. MOVEMENT IN FUNDS - continued**

**Beale, Miller and Hann Bequests Fund - Restricted Fund**

This fund was set up originally from a single bequest to All Saints' Dummer for the upkeep of the graves and cemetery. Given the similar nature of the objects of this fund to those of the All Saints' Dummer Fabric Fund, it was decided during the year to transfer the balance of this fund to the All Saints' Dummer Fabric Fund.

In 1977, the estate of Major General CH Miller made a bequest of £150 for identical purposes.

In 1993, the estate of Mrs AM Hann made a bequest of £200 for identical purposes.

**St Leonard's Cliddesden Fabric Fund**

This fund was set up with the specific purpose of raising money to repair and maintain the fabric of the church and it is therefore a restricted fund.

During 2008, a bequest from Pauline Devenish that had been established to support the general purposes of St Leonard's Cliddesden was transferred to the fabric fund.

**St Martin's Ellisfield Bell Fund**

This fund was set up in 1998 from donations made for the purpose of restoring the bells of St Martin's Ellisfield and it is therefore a restricted fund.

The restoration was completed in 2000. The balance of the fund will be used for the future maintenance of the bells.

**St Martin's Ellisfield Building Fabric Fund**

This fund was set up in 2006 with the specific purpose of raising money to repair and maintain the fabric of the church and it is therefore a restricted fund.

On 1 January 2008, two bequests that had supported the general purposes of St Martin's Ellisfield were transferred to support the building fabric fund:

Margaret McCreery Memorial: this bequest was set up from a payment of £1,000 to St Martin's Ellisfield for its general purposes.

Marian Sims-Williams Memorial: this bequest was set up from a payment to St Martin's Ellisfield for its general purposes.

During 2016, two bequests were received, and another in 2019 all of which are in the building fabric fund.

Sally Adams  
De Ferranti

**St Andrew's Farleigh Wallop Restoration Fund**

This fund was set up many years ago with monies raised or donated specifically for the restoration of St Andrew's Farleigh Wallop and it is therefore a restricted fund.

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2023**

---

**15. RELATED PARTY DISCLOSURES**

As parish grass cutters and providers of church maintenance, Portsmouth Estates (which is closely connected to a member of the PCC) was paid £1,405 (2022: £716) during the year.

Following her appointment as treasurer, Hannah Houstin-Lacey in her capacity as a professional bookkeeper received fees and expenses totalling £477 in the year (2022: £Nil).

No other payments for supply of services were paid to any other PCC member, persons closely connected to them or related parties.

**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Detailed Statement of Financial Activities  
for the Year Ended 31st December 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Voluntary income</b>		
Gift Aid donations	38,225	39,928
Collections ( Open plate)	3,365	4,518
Tax recoverable	10,794	11,487
Donations, appeals etc	<u>4,119</u>	<u>20,373</u>
	56,503	76,306
<b>Activities for generating funds</b>		
Grants	1,050	1,502
Legacies	10,742	15,059
Fund-raising	4,086	4,073
Insurance claim	<u>-</u>	<u>28,379</u>
	15,878	49,013
<b>Income from investments</b>		
Dividends and interest including tax recoverable	1,304	528
<b>Church Activities</b>		
Fees	2,623	2,459
<b>Other incoming resources</b>		
Parish magazine	5,767	6,632
VAT recovered	<u>4,995</u>	<u>4,927</u>
	<u>10,762</u>	<u>11,559</u>
<b>Total incoming resources</b>	87,070	139,865
<b>EXPENDITURE</b>		
<b>Church activities</b>		
Ministry: CMF	26,951	34,317
Other ministry costs	584	5,840
Fund raising expenses	-	94
Insurance	6,772	6,528
Parish magazine	6,087	6,263
Fees to Diocese	839	786
Church running expenses	10,610	20,456
Church/churchyard maintenance	8,115	6,497
Carried forward	59,958	80,781

This page does not form part of the statutory financial statements



**The Parochial Church Council of the  
The Ecclesiastical Parish of Farleigh**

**Detailed Statement of Financial Activities  
for the Year Ended 31st December 2023**

---

	2023	2022
	£	£
<b>Church activities</b>		
Brought forward	59,958	80,781
Major repairs	33,252	35,746
Administration	4,062	3,656
Missionary and charitable giving - overseas	20	503
Missionary and charitable giving - home	<u>475</u>	<u>1,331</u>
	97,767	122,017
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	<u>7,738</u>	<u>4,228</u>
Total resources expended	<u>105,505</u>	<u>126,245</u>
<b>Net (expenditure)/income</b>	<u>(18,435)</u>	<u>13,620</u>