

**THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST MATTHEW, BLACKMOOR &  
WHITEHILL**

**Registered Charity number 1171865**

**(ST MATTHEW'S CHURCH)**

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**REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2023**

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# ST MATTHEW'S CHURCH

## CONTENT

	Page
Information	3
Annual Report	4-5
Independent examiner's report	6
Statement of Income & Expenditure	7-9
Balance Sheet	10-11
Notes to the accounts	12-13

# ST MATTHEW'S CHURCH

## Information

<b>Vicar</b>	None at 31 December 2023 Parish has a vacancy
<b>Bankers</b>	Lloyds Bank Farnham Branch PO Box 1000 BX1 1LT
<b>Treasurer</b>	Mrs Leonie Sadler ACMA 19 Liphook Road Bordon Hampshire GU35 9DA
<b>Independent Examiner</b>	Mr Rodney Fisher FCA, FCMA Liss

# ST MATTHEW'S CHURCH

## Annual Report for the year ended 31 December 2023

### Background

While the parish is in interregnum, the Parochial Church Council (PCC) has the responsibility of co-operating with the Diocese of Portsmouth in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has the maintenance responsibilities for the Church building itself. The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

### Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish communities of Blackmoor & Whitehill. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live in our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

### Membership

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

Vicar	None: Vacancy	
Church Wardens	Mrs Davina Hudson Mr Stephen Jolliffe	Acting Lay Chairman
Elected members	Rev David Aldous Ms Linda Buckland Mrs Sylvia Boddington Mr David Cooper Mr Robin Helliwell Mr Torben Houlberg FCA Rev Wendy Mallas Mrs Jean Mitchell Mrs Jilly Prideaux Mrs Leonie Sadler ACMA Mrs Jenny Wilkinson	Treasurer Safeguarding
Secretary	Ms Gemma McDonald	

# ST MATTHEW'S CHURCH

## Annual Report for the year ended 31 December 2023

### Committees

The PCC operates through a number of committees, which meet between the meetings of the PCC

**Standing Committee** This is the only committee required by law. It consists of the incumbent, the Church Wardens, the Secretary and the Treasurer. It has power to transact the business of the PCC between its meetings, subject to any directions by the PCC

**Building Committee:** Attends to matters relating to the stewardship of the church buildings and fabric and the church yard

**Worship Committee:** Meets to plan and develop the diverse worship of God in the parish in support of the vicar

**Fundraising & Social Committee** Attends to all social functions undertaken such as organising the fund raising events, the annual church fete, the harvest festival and any Christmas activities.

**Review of the year:** The full PCC met 6 times during the year. Committees met between meetings and reports were received by the full PCC and discussed as necessary. No unapproved remuneration was paid to any PCC member.

It is our policy to invest our fund balances with the CBF Church of England Deposit Fund.

Payments were made to the Diocese during the year of £37,063. At the end of this year there were no arrears

**Reserves policy:** This policy requires the PCC to maintain sufficient reserves to cover the normal gross running costs of the church for 6 months.

The trustees declare that they have approved the report and the accounts above on 13 March 2024

**Stephen Jolliffe**  
**Acting Lay Chairman**

# ST MATTHEW'S CHURCH

## **Independent examiner's Report to the Parochial Church Council (the trustees) of St Matthew's Church, Blackmoor & Whitehill**

I report to the trustees on my examination of the accounts of St Matthew's Church (the Trust) for the year ended 31 December 2023.

### **Responsibilities and basis for the 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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **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

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 these 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 requirements 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.

Signed by:



Rodney Fisher FCA, FCMA

Date: 12 March 2024

**ST MATTHEW'S CHURCH, BLACKMOOR**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**  
**INCOME AND EXPENDITURE**

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Designated Funds £</b>	<b>Restricted funds £</b>	<b>Endowment funds</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
<b>RECEIPTS</b>							
<i>Voluntary income</i>							
Planned giving		17,256	-	-	-	<b>17,256</b>	17,199
Income tax recovered from gift aid		5,432	-	19	-	<b>5,451</b>	6,209
Collections		5,183	-	-	-	<b>5,183</b>	6,085
Donations		2,530	-	450	-	<b>2,980</b>	3,014
Grants & VAT recovered		-	-	-	-	-	1,900
Legacies		-	-	-	-	-	35,500
		<b>30,401</b>	-	<b>469</b>	-	<b>30,870</b>	69,907
<i>Activities for generating funds</i>							
Fundraising events	<b>7</b>	3,220	-	420	-	<b>3,640</b>	6,711
Income tax recovered from gift aid		-	-	-	-	-	-
		<b>3,220</b>	-	<b>420</b>	-	<b>3,640</b>	6,711
<i>Income from charitable (Church) activities</i>							
Fees from weddings & funerals		7,366	-	3,368	-	<b>10,734</b>	9,056
Soup Cafe & Church Café		9,767	-	-	-	<b>9,767</b>	8,255
Other income		-	-	-	-	-	1,340
		<b>17,133</b>	-	<b>3,368</b>	-	<b>20,501</b>	18,651
<i>Income from investments</i>							
Interest		5,264	-	-	236	<b>5,500</b>	2,276
Unrealised Gains on Lord Selborne's fund		-	-	-	748	<b>748</b>	( 1,047 )
		<b>5,264</b>	-	-	<b>984</b>	<b>6,248</b>	1,229
<b>Total incoming resources</b>		56,018	-	4,257	984	<b>61,259</b>	96,498
<b>Total payments (see page 8)</b>		( 54,600 )	( 5,880 )	( 2,175 )	-	<b>( 62,655 )</b>	( 57,110 )
<b>Surplus (deficit) for the year</b>		<b>1,418</b>	<b>( 5,880 )</b>	<b>2,082</b>	<b>984</b>	<b>( 1,396 )</b>	39,388

*The notes on pages 12 and 13 form part of these financial statements*

**ST MATTHEW'S CHURCH, BLACKMOOR**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**INCOME AND EXPENDITURE**

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Designated Funds £</b>	<b>Restricted funds £</b>	<b>Endowment funds</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
<b>PAYMENTS</b>							
<i>Fundraising, cost of goods sold</i>							
Cost of fundraising events	7	291	-	-	-	291	228
Soup Cafe & Drop-in		1,664	-	-	-	1,664	1,259
		<u>1,955</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,955</u>	<u>1,487</u>
<i>Charitable activities (activities directly relating to the work of the Church)</i>							
Missionary and charitable giving		305	-	432	-	737	1,161
Home missions and other church societies		-	-	291	-	291	-
Total giving		<u>305</u>	<u>-</u>	<u>723</u>	<u>-</u>	<u>1,028</u>	<u>1,161</u>
Diocesan Parish Share		37,063	-	-	-	37,063	37,060
<i>Church running expenses</i>							
Water rates		214	-	-	-	214	146
Heating & lighting		3,661	-	-	-	3,661	4,086
Insurance		2,907	-	-	-	2,907	2,157
General maintenance		596	-	1,000	-	1,596	5,064
Major repairs & refurbishment		-	5,880	-	-	5,880	-
Clergy expenses		38	-	-	-	38	85
Other ministry costs		610	-	-	-	610	948
Licences & other fees		-	-	452	-	452	689
Sundry expenses		1,465	-	-	-	1,465	160
		<u>46,859</u>	<u>5,880</u>	<u>2,175</u>	<u>-</u>	<u>54,914</u>	<u>51,556</u>
<i>Church management &amp; administration</i>							
PCC Secretary		2,971	-	-	-	2,971	2,034
Web site & IT costs		493	-	-	-	493	401
Room & equipment hire		687	-	-	-	687	589
Printing, stationery & books		1,282	-	-	-	1,282	651
Telephone, broadband & postage		353	-	-	-	353	392
		<u>5,786</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,786</u>	<u>4,067</u>
<b>Total expended resources</b>		<u><b>54,600</b></u>	<u><b>5,880</b></u>	<u><b>2,175</b></u>	<u><b>-</b></u>	<u><b>62,655</b></u>	<u><b>57,110</b></u>

*The notes on pages 12 and 13 form part of these financial statements*



**ST MATTHEW'S CHURCH, BLACKMOOR**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**INCOME AND EXPENDITURE**

**STATEMENT OF FUNDS**

	<b>Balance b/fwd</b>	<b>Receipts</b>	<b>Payments</b>	<b>Transfer</b>	<b>Balance c/fwd</b>	<i>2022 Total</i>
<b>UNRESTRICTED</b>						
General funds	25,602	56,018	( 54,600 )	( 653 )	<b>26,367</b>	25,602
<b>DESIGNATED</b>						
Tower & Kitchen Reordering	-	-	( 5,880 )	138,000	<b>132,120</b>	-
Kitchen & Accessable Toilet	103,000	-	-	( 103,000 )	-	103,000
Meeting Room	20,000	-	-	( 20,000 )	-	20,000
Electric Installation	10,000	-	-	( 10,000 )	-	10,000
Oil tank	10,000	-	-	-	<b>10,000</b>	10,000
Font move	5,000	-	-	( 5,000 )	-	5,000
	<b>148,000</b>	-	<b>( 5,880 )</b>	-	<b>142,120</b>	148,000
<b>RESTRICTED</b>						
Church yard fund	111	-	( 1,000 )	889	-	111
Fabric fund	93	-	-	-	<b>93</b>	93
Junior Church fund	450	210	( 16 )	-	<b>644</b>	450
Sponsored child	519	610	( 432 )	-	<b>697</b>	519
Missionary Opp fund	1,076	-	-	-	<b>1,076</b>	1,076
Music fund	680	1,215	( 713 )	-	<b>1,182</b>	680
Tower fund	7,522	2,222	( 14 )	-	<b>9,730</b>	7,522
	<b>10,451</b>	<b>4,257</b>	<b>( 2,175 )</b>	<b>889</b>	<b>13,422</b>	10,451
<b>ENDOWMENT FUND</b>						
Lord Selborne's fund	7,887	984	-	( 236 )	<b>8,635</b>	7,887
<b>TOTAL FUNDS</b>	<b>191,940</b>	<b>61,259</b>	<b>( 62,655 )</b>	-	<b>190,544</b>	191,940

*The notes on pages 12 and 13 form part of these financial statements*

**ST MATTHEW'S CHURCH, BLACKMOOR**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**BALANCE SHEET**

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Designated Funds £</b>	<b>Restricted funds £</b>	<b>Endowment funds</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
<b>CASH FUNDS</b>	<b>A</b>						
Bank Current Account		6,738	-	-	-	<b>6,738</b>	6,965
Deposit Funds		13,867	-	-	-	<b>13,867</b>	15,034
Cash in Hand		2,062	-	-	-	<b>2,062</b>	270
		<u><b>22,667</b></u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><b>22,667</b></u>	<u>22,269</u>
<b>OTHER MONETARY ASSETS</b>							
Debtors	<b>2</b>	2,084	-	-	-	<b>2,084</b>	2,717
Prepayments	<b>3</b>	197	-	-	-	<b>197</b>	11
		<u><b>2,281</b></u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><b>2,281</b></u>	<u>2,728</u>
<b>INVESTMENT ASSETS</b>							
Short Term Investments	<b>B</b>	3,972	148,000	13,422	8,635	<b>174,029</b>	167,913
<b>LIABILITIES</b>							
Creditors	<b>4</b>	( 988 )	-	-	-	<b>( 988 )</b>	( 871 )
Accruals	<b>5</b>	( 1,565 )	( 5,880 )	-	-	<b>( 7,445 )</b>	( 100 )
		<u><b>( 2,553 )</b></u>	<u><b>( 5,880 )</b></u>	<u>-</u>	<u>-</u>	<u><b>( 8,433 )</b></u>	<u>( 971 )</u>
		<u><b>26,367</b></u>	<u><b>142,120</b></u>	<u><b>13,422</b></u>	<u><b>8,635</b></u>	<u><b>190,544</b></u>	<u><b>191,939</b></u>

*The notes on pages 12 and 13 form part of these financial statements*

**ST MATTHEW'S CHURCH, BLACKMOOR**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**BALANCE SHEET**

**NOTE A - RECONCILIATION OF CASH**

	<b>Current Accounts</b>	<b>Deposit Funds</b>	<b>Cash in Hand</b>	<b>Total</b>	<b>2022 Total</b>
Opening Balance	6,965	15,034	270	<b>22,269</b>	13,586
Net Receipts/(Payments)	( 9,436 )	133	1,792	<b>( 7,511 )</b>	37,288
Change in Monetary Assets	447	-	-	<b>447</b>	956
Change in Liabilities	7,462	-	-	<b>7,462</b>	439
Transfers	1,300	( 1,300 )	-	-	- 30,000
Closing Balance	<b>6,738</b>	<b>13,867</b>	<b>2,062</b>	<b>22,667</b>	<b>22,269</b>

**NOTE B - INVESTMENTS**

	<b>Short Term Investments</b>	<b>Lord Selborne's Fund</b>	<b>Total 2023</b>	<b>2022 Total</b>
As at 1st January	160,026	7,887	<b>167,913</b>	136,691
Interest Received	5,264	236	<b>5,500</b>	2,245
Change in Market Value	( 132 )	748	<b>616</b>	( 1,023 )
Interfund Transfer	236	( 236 )	-	30,000
Investment Sale	-	-	-	-
<b>As at 31st December</b>	<b>165,394</b>	<b>8,635</b>	<b>174,029</b>	<b>167,913</b>

The CBF Church of England Deposit Funds are invested by CCLA in a unit trust, which aims to provide a high level of capital security and competitive rates of interest, suitable for CoE charities' short term investments. Hence, it is not covered by Government Insurance.



**Stephen Jolliffe**  
**Acting Lay Chairman and**  
**Church Warden**



**Leonie Sadler ACMA**  
**Treasurer**

*The notes on pages 12 and 13 form part of these financial statements*

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

**1 ACCOUNTING POLICIES:****1.1 Accounting convention and policies**

The financial statements of the PCC have been prepared in accordance with Church Accounting Regulations 2006 using the accruals basis.

**1.2 Basis of preparation of the financial statements**

The financial statements have been prepared under the historical cost convention.

**1.3 Incoming resources**

All incoming resources are included in the Statement of financial activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services of volunteers. Donated services or facilities are included as income at a valuation which is an estimate of the financial cost borne by the donor where such cost is quantifiable and measurable.

Income tax recoverable in relation to donations received under Gift Aid (GA) or the Gift Aid Small Donations Scheme (GASDS) is recognised at the time of the donation.

**1.4 Resources expended**

All expenditure is accounted for on an accruals basis and have been included under expense categories that aggregate all costs for allocation to activities. Where the costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

**2 DEBTORS**

HMRC, gift aid tax recoverable  
VAT recoverable (LPWGS)  
Grant  
Other amounts due to PCC

<b>2023</b>	<b>2022</b>
<b>£</b>	<b>£</b>
<b>2,084</b>	2,026
-	191
-	500
-	-
<b>2,084</b>	<b>2,717</b>

# ST MATTHEW'S CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 3 PREPAYMENTS

	£	£
Water	-	11
Photocopier Rental	197	-
	<u>197</u>	<u>11</u>

### 4 CREDITORS

	£	£
Wedding fee deposits	405	400
100 Up Club	278	271
Secretarial services	305	200
	<u>988</u>	<u>871</u>

### 5 ACCRUALS

	£	£
Quinquennial Report Fees	1,465	-
Reordering Architect's Fees	5,880	-
Electricity	100	100
	<u>7,445</u>	<u>100</u>

### 6 OTHER MATTERS

At the July 2021 PCC meeting it was agreed to establish a number of designated funds to 'ring fence' unrestricted funds available bearing in mind the need to keep adequate unrestricted reserves to cover approximately six months' normal expenditure.

Over the last two years, six months' expenditure has been between £27,000 and £28,500. Thus, there have been transfers from the designated funds to ensure that the unrestricted funds available are at least £25,000.

	Income £	Expense £	2023 £	2022 £
<b>7 FUND RAISING ACTIVITIES</b>				
100Up Club	271	-	271	204
Amazon	5	-	5	-
Apple Day	1,635	-	1,635	864
Calenders	-	-	-	70
Christmas Books	23	-	23	-
HMRC, gift aid collected	381	-	381	-
Penny collections	22	-	22	-
Quiz Night	1,135	( 291 )	844	-
Race Night	-	-	-	1,600
Ride & stride	168	-	168	375
Talent Night	-	-	-	711
	<u>3,640</u>	<u>( 291 )</u>	<u>3,349</u>	<u>3,824</u>