

Parochial Church Council of
The Ecclesiastical Parish of Farleigh

Report and Financial Statements
for the year ending 31 December 2022

Rector (and principal address):

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Contents

	<i>Page</i>
Annual Report	3
Approval of Accounts	11
Independent Examiner's Report	12
Financial Statements	13
Notes to the Financial Statements	15

Report for the year ending 31 December 2022

The Parochial Church Council of the Ecclesiastical Parish of Farleigh

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 the Reverend David Chattell as Chairman of trustees.

Membership

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

Rector	Rev. David Chattell
Church Wardens	Bernard Cazenove Lynda Plenty Lyn Hardy Viscount Lymington The Countess of Portsmouth Deputy CW (to October 2022) Eamonn Harding Deputy CW
Membership	Eamonn Harding – Treasurer Beverley Guinness Debbie Scholey (Secretary) Julian Nunn Hannah Houstin-Lacey (from November 2022) (one vacancy for Cliddesden) Charles Palmer-Tomkinson (one vacancy for Dummer)
Electoral Roll	159 (2021,171))
Church Attendance	Average attendance 18 (2021: 16) Easter communicants 131 (2021:52) Christmas communicants 142 (2021: 112) Baptisms 7 (2021: 8) Weddings 0 (2021: 5) Funerals 5 (2021: 14)

No Christmas Service at St Leonard's.

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.

Rector's Review of the year ending 31 December 2022

Since the retirement of Rev Stephen Mourant in September 2021 I have been the sole priest for the benefice and am pleased to report that across the benefice the regular pattern of worship across the parish has largely been sustained.

During my time of duty for convalescence following surgery in May 2022 our benefice churches greatly benefitted from the help of retired Priest Rev Brian Pritchard who took services from June to September to cover my absence.

Meanwhile, we are blessed with lay ministry which has the confidence of congregations in leading services of Matins, and Morning Prayer and sometimes administration of Holy Communion by Extension.

There have been two applicants for our vacant post of a House for Duty priest, one resulted in a non-appointment following interview, and the second application was withdrawn by the candidate two days before interview. The Church Times will continue to place our advert until the post is filled.

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. Of note were the Crib Service at Cliddesden, standing room only and similarly on Christmas Day at St Martins with 95 persons present.

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.

We have had two significant issues resulting in insurance claims. A fallen tree at St Martins caused damage to the roof and windows and I am grateful to Bernard Cazenove for liaising with the Insurance company, meeting loss assessors and keeping an eye on progress of works at the church. The other event was the flooding

of the vestry floor at St Leonards and water at mains pressure spraying over the organ pipes. I am grateful for the work of Eamonn Harding in involving the insurer, making multiple site visits to meet the loss assessors, and the organ repairer.

This is the last APCM for Eamonn Harding as our treasurer after holding that post since 2014. He gave notice of wishing to relinquish the role, over a year ago and I am very grateful to him not only for his commitment and diligence in the role but for continuing for an extra year whilst we looked for a replacement.

As we continue to pray on in hope of finding our House for Duty priest, I am heartened by the goodwill of our church members who continue to give time and money so we maintain our buildings, sustain our worship pattern and witness to the goodness of God.

Reverend David Chattell
February 8th 2023

Review of PCC Meetings 2022

- The PCC met 5 times this year, including the APCM which was held in May 2022. All meetings were held in person this year again.
- In October this year we said farewell to The Countess of Portsmouth who was the associate Church Warden for St Andrews. She is no longer living in the Benefice. Viscount Lymington continues as the Church Warden for St Andrews.
- Tricia Knight continues to support the Benefice including distribution of notices and communications to all the churches.
- At the end of 2022 there were 10 people on the committee, made up on the 4 Church Wardens and individual representatives from each DCC. Vacancies for church wardens remain. We have 2 Deanery Synod representatives with a vacancy for a third.
- **The Parish Website** : <http://www.farleighcandoverandwiold.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

We began the year of 2022 with a flood in the Church caused by a ruptured watermain. This led to the total replacement of the vestry floor which was completed by the end of January. At this time the organ was also removed for repairs and inspection.

Sadly, we said goodbye to Bob Kew, who passed away shortly after Christmas. He had been one of our longest residents and a stalwart supporter of our Church for many, many years as Churchwarden and PCC member as well as being a valued part of our congregation.

We also said goodbye to Denis Ilsley, another of our very long term village residents whose family are still part of our community.

We have invested in an electronic payment system, "Sumup" to make donations easier for the congregation living, as we do, in an increasingly "cash-free" age.

In the Spring, St Leonard's hosted a breakfast talk by a survivor of the Enniskillen bomb attack.

Julian Nunn and his family, all of them active members of our congregation, took part in the annual "Ride and Stride" fund raiser.

The family of Matthew Jones (a previous Church Warden) all of whom had been active Church members prior to their move to Sweden, were confirmed together at St. Leonard's, by the Bishop of Basingstoke.

We give thanks to Peter Raine for conducting the morning worship for some months and for running the well-attended Bible course at St Leonard's. Thanks also to Peter's wife Sylvia for running the newly-formed singing group at the Church. We give further thanks to Clare Nunn for organising family services and to Caroline Cazenove for playing organ at our services.

Thanks also to Gill Palmer to organising a sign for the SINC and for the work that she does for the faculty. Thanks also to our wonderful team of flower arrangers, cleaners and maintenance organisers as well as those volunteers from BCV who have helped with Churchyard maintaining.

At the sad event of the death of Queen Elizabeth II, a book of condolence was left at the Church altar for villagers to sign and leave their thoughts and tributes to our late Sovereign.

St. Leonard's hosted a carol service given by the Basingstoke Air Cadets and we also had a Christingle afternoon tea and workshop for Christmas wreath making. In addition, we held the usual Crib Service and 9 Lessons and Carols service, although this year there was no Midnight Mass service.

Finally, the numbers: the heating costs for the Church during the Winter have been particularly high and in tandem with this collection amounts are falling in line with congregation numbers across all services at St Leonard's. We continue to invite ideas for how we might raise our numbers and encourage new villagers to bring their families into Church.

All Saints', Dummer

We have had a full year of being without a House for Duty Priest with the majority of the services falling upon Revd David Chattell's shoulders.

We continue to have our excellent Sunday Specials, which are successfully, lay led together with lay led services monthly during 2022. We have retained the normal pattern of Matins quarterly and the other services on the third Sunday of the month, have seen each leader has brought something different and thoughtful to the services.

The Harvest Festival raised an excellent amount for a local Charity and both tinned and packaged goods from the Harvest Festival and Christmas Box giving were delivered to the areas that needed the most help.

Once again, All Saints hosted the Good Friday Service.

With an influx of young people in the village we held an extremely successful Christingle and Nine Lessons and Carols, both of which involved many children. It is hoped we can build on this over the coming year.

All Saints Church would not function without its team of volunteers for which we give grateful thanks.

St Andrew's Farleigh Wallop

The normal order of services has returned to St Andrew's after Covid-19. While David Chattell was off with a bad back, we had two services conducted by visiting clergy. There were no weddings at St Andrew's over the year.

A Commonwealth War Graves sign had been installed by the Church gates.

There is some internal damp above the Vestry for which a faculty is being sought. The electric heating in St Andrew's has proved very costly. We have taken steps to address this by reducing the hours that the heating is on for, albeit that having seen the condition of the Church when the heating was off altogether, we have decided to switch it on for an hour/day in winter months so as not to cause deterioration of the building fabric.

St Martin's, Ellisfield

On 18th February 2022 a large tree fell across the entrance to St Martin's doing damage to the roof, the area around the weather vane, two windows and part of the lime avenue. As a result, the Church was not available for services from 27th February until 22nd May. During this period services were conducted in the Memorial Hall. The cost of the repairs was provided by insurance but it was felt that professional assistance was required to negotiate with loss adjustors and builders, so Nick Carey - Thomas who has conducted the Quinquennial inspections for a number of years, was asked to supervise the work.

On 5th June the church was full for an 8.00am Holy Communion conducted by the Bishop of Basingstoke, followed later by a “Lay led” Platinum Jubilee Service at 11.00am.

Throughout the year, attendance at the various services has been at the same level as previous years. The Harvest Service on 24th September was well attended and the weather was good for The Rev Stephen Mourant to dedicate the new notice board that had been put up in 2021 in memory of Jackie Swan whose parents lived in the Old Manor. Drinks after the dedication were provided in the Churchyard.

The Christmas Day Service attracted over 90 people of all ages.

The Quinquennial Inspection took place in November. No major matters were raised. Work needs to be done on securing the belfry from birds. This will be done in the Spring.

No weddings, funerals or Baptisms were conducted at St Matins during the year.

On behalf of the PCC

Rev. David Chattell

Bernard Cazenove
Viscount Lymington
Lyn Hardy
Lynda Plenty

Church Wardens

Treasurer's Report of Financial activities of the PCC

The General Fund shows a balance of £4,897 (2021: £8,464), a decrease of £3,567, (2021 £321 increase)). The General Fund and Designated fund balance of £12,760 has decreased by £2,364, (2021: £1,103 increase) over the year.

Voluntary income has fallen to £76,306 from £90,943 in 2021, a fall of £14,637. Planned giving and Gift Aid envelopes are the main source of the fall in income. Gift Aid donations have fallen to £39,928, (2021: £42,528), a fall of £2,600 and so tax recoverable has also fallen. Cash collections have risen slightly to £4,518, (2021: £3,576).

Because of falling income and enormously increased energy costs, we were unable to pay any CMF after October 2022, leaving £30,000 unpaid of the CMF of £64,317 (2021: £58,105). This is disappointing after the seven previous years that this has been paid in full. The Parish of Farleigh contribution for 2023 has fallen by £4,366 to £59,951.39. The fall is due to donors moving away and no increase in existing donations.

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 £3,900 for Independent Examiner payment.

After 10 years as Treasurer, I am standing down at the APCM. We welcome Mrs Hannah Houstin-Lacey to take over bookkeeping and Treasurer roles; approval for this is sought by PCC and APCM members. I thank Alice McNair for her bookkeeping services over many years.

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

	2022	2021
	£	£
Royal British Legion	107	-
The Children's Society	226	231
Lango Link	-	213
Send a Cow	-	500
Disaster Emergency Committee	1,000	-
Basingstoke food bank	-	63
World Mission	-	87
HiHCT	170	150
Toilet Twinning	-	63
Mercy Ships	331	-
	<hr/>	<hr/>
	1,834	1,307

Note: Royal British Legion donations from Remembrance services at All Saints were sent direct to the British Legion.

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.

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.

The effects of the Covid pandemic had a detrimental effect on church income.

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.

Events since the end of the year

Information relating to events since the end of the year is given in the notes to the financial statements.

Bernard Cazenove
Viscount Lymington
Lyn Hardy
Lynda Plenty

Church Wardens

Approval of Accounts

The Parochial Church Council of the Ecclesiastical Parish of Farleigh

The attached Statement of Financial Activities for the year ending 31 December 2022 and Balance Sheet as at 31 December 2022 of the General Account, the All Saints' Dummer Fabric Fund (restricted), the Beale, Miller and Hann Bequests Fund (restricted), the St Martin's Ellisfield Bell Fund (restricted), the St Martin's Ellisfield Building Fabric Fund (restricted), the St Leonard's Cliddesden Fabric Fund (restricted), and the St Andrew's Farleigh Wallop Restoration Fund (restricted) were approved by the Parochial Church Council electronically.

7th April 2023

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Bernard Cazenove
Viscount Lymington
Lyn Hardy
Lynda Plenty

Church Wardens

**Independent Examiner’s Report to the PCC
The Parochial Church Council of the Ecclesiastical Parish of Farleigh**

I report to the members of the PCC on my examination of the accounts of the Ecclesiastical Parish of Farleigh (the PCC) of the year ended 31st December 2022. This report on the accounts of the PCC for the year ending 31 December 2022, which are set out on pages 13 to 24, is in respect of an examination carried out under the Church Accounting Regulations 2006 (“the Regulations”) and the Charities Act 2011 (“the Act”).

Respective responsibilities of the PCC and the examiner

As members of the PCC, you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and section 144(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner’s statement

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 PCC 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 confirm that there are no other material matters to which your attention should be drawn 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
Hants GU34 2YT

Date.....

**The Parochial Church Council of the Ecclesiastical Parish of Farleigh
Statement of financial activities**

For the year ending 31 December 2022	<i>Note</i>	<i>Unrestricted Funds 2022</i>	<i>Restricted Funds 2022</i>	<i>Total 2022</i>	<i>Total 2021</i>
		£	£	£	£
Incoming Resources					
Voluntary income	<i>2a</i>	74,167	2,139	76,306	90,943
Activities for generating funds	<i>2b</i>	2,467	46,546	49,013	1,497
Income from investments	<i>2c</i>	-	528	528	21
Church activities	<i>2d</i>	2,459	-	2,459	10,418
Other incoming resources	<i>2e</i>	6,632	4,927	11,559	9,980
Total incoming resources		85,725	54,140	139,865	112,859
Resources Expended					
Church activities	<i>3a</i>	(83,828)	(38,156)	(121,984)	(105,683)
Governance costs	<i>3b</i>	(4,261)	-	(4,261)	(4,140)
Total resources expended		(88,089)	(38,156)	(126,245)	(109,823)
Net incoming resources before other recognized gains and losses		(2,364)	15,984	13,620	3,036
Net movement in funds		(2,364)	15,984	13,620	3,036
Balance as at 1 January		15,124	88,627	103,751	100,715
Balance as at 31 December		12,760	104,611	117,371	103,751

The notes on pages 13 to 24 form part of these accounts

The Parochial Church Council of the Ecclesiastical Parish of Farleigh

Balance sheet as at 31 December 2022

	<i>Note</i>	<i>Unrestricted Funds 2022 £</i>	<i>Restricted Funds 2022 £</i>	<i>Total 2022 £</i>	<i>Total 2021 £</i>
Fixed Assets					
Tangible assets	7	-	-	-	-
Current assets					
Debtors	8	2,595	38	2,633	1,013
Cash at bank and in hand		22,137	104,573	126,710	109,264
		<u>24,732</u>	<u>104,611</u>	<u>129,343</u>	<u>110,277</u>
Liabilities					
Creditors: amounts falling due in one year	9	(11,972)	-	(11,972)	(6,526)
<i>Net Current Assets</i>		12,760	104,611	117,371	<i>103,751</i>
Total net assets / (liabilities)		<u>12,760</u>	<u>104,611</u>	<u>117,371</u>	<u><i>103,751</i></u>
Parish funds					
Unrestricted	10	12,760	-	12,760	15,124
Restricted:					
All Saints' Dummer Fabric	10	-	41,040	41,040	40,331
All Saints' Dummer Beale, Miller and Hann Bequests	10	-	2,359	2,359	2,329
St Leonard's Cliddesden Fabric	10	-	20,224	20,224	3,700
St Martin's Ellisfield Bell	10	-	1,093	1,093	1,093
St Martin's Ellisfield Building Fabric	10	-	35,741	35,741	36,532
St Andrew's Farleigh Wallop Restoration	10	-	4,154	4,154	4,642
		<u>12,760</u>	<u>104,611</u>	<u>117,371</u>	<u>103,751</u>

Approved by the Parochial Church Council on 23rd March 2023 and signed on its behalf by Rev. David Chattell (PCC chairman).

The notes on pages 13 to 24 form part of these accounts

Notes to the Financial Statements for the year ending 31 December 2022

1 Accounting Policies

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.

The financial statements have been prepared on the going concern basis as the members of the PCC do not consider that the effects of Covid-19 will impact on the ability of the PCC to continue to operate.

Common Mission Fund

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

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.

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

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.

The diocesan parish share is accounted for (i) when due; or (ii) in the event that the PCC deems that it is unable to pay the diocesan parish share, when paid.

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

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(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 1 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 or less are written off when the asset is acquired.

Investments are valued at market value as at the balance sheet date.

2 Incoming resources

	<i>Note</i>	<i>Unrestricted Funds 2022 £</i>	<i>Restricted Funds 2022 £</i>	<i>Total 2022 £</i>	<i>Total 2021 £</i>
Voluntary income					
Planned giving:					
Gift Aid donations		39,678	250	39,928	42,528
Tax recoverable		11,462	25	11,487	12,620
Collections (open plate)		4,518	-	4,518	3,576
Donations, appeals etc.		18,509	1,864	20,373	32,219
	<i>(a)</i>	<u>74,167</u>	<u>2,139</u>	<u>76,306</u>	<u>90,943</u>
Activities for generating funds					
Grants		1,000	502	1,502	-
Legacies		-	15,059	15,059	-
Fund-raising		1,467	2,606	4,073	1,497
Insurance claim		-	28,379	28,379	-
	<i>(b)</i>	<u>2,467</u>	<u>46,546</u>	<u>49,013</u>	<u>1,497</u>
Income from investments					
Dividends and interest including tax recoverable	<i>(c)</i>	-	528	528	21
Income from church activities					
Fees	<i>(d)</i>	2,459	-	2,459	10,418
Other incoming resources					
Parish magazine		6,632	-	6,632	6,611
VAT recovered		-	4,927	4,927	3,369
	<i>(e)</i>	<u>6,632</u>	<u>4,927</u>	<u>11,559</u>	<u>9,980</u>
Total incoming resources		<u>85,725</u>	<u>54,140</u>	<u>139,865</u>	<u>112,859</u>

3 Resources expended

	<i>Note</i>	<i>Unrestricted Funds 2022</i>	<i>Restricted Funds 2022</i>	<i>Total 2022</i>	<i>Total 2021</i>
		£	£	£	£
Church activities					
Missionary and charitable giving					
Overseas:		(503)	-	(503)	(213)
Home:		(1,331)	-	(1,331)	(1,094)
		<u>(1,834)</u>	<u>-</u>	<u>(1,834)</u>	<u>(1,307)</u>
Ministry: CMF		(34,317)	-	(34,317)	(58,105)
Other ministry costs		(5,840)	-	(5,840)	(7,785)
Upkeep of services		-	-	-	(161)
Fund Raising Expenses		(94)	-	(94)	-
Insurance		(6,528)	-	(6,528)	(6,286)
Parish magazine		(6,263)	-	(6,263)	(6,359)
Fees to Diocese		(786)	-	(786)	(5,343)
Church running expenses		(20,406)	(50)	(20,456)	(9,684)
Church and churchyard maintenance		(4,137)	(2,360)	(6,497)	(6,191)
Major repairs		-	(35,746)	(35,746)	(1,235)
Depreciation		-	-	-	-
Administration		(3,656)	-	(3,656)	(3,227)
Independent examiner's remuneration		(4,228)	-	(4,228)	(4,140)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total resources expended	<i>(a), (b)</i>	(88,089)	(38,156)	(126,245)	(109,823)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

The CMF requested was £64,317 (2021: £58,105.) The CMF remaining unpaid at the end of the year was £30,000, (2021: £ nil). In accordance with the accounting policies adopted by the diocese, any unpaid CMF for a year is not carried forward to the following year.

4 Staff costs

The PCC employed no members of staff during the year.

5 Related party transactions

As parish grass cutters and providers of church maintenance, Portsmouth Estates (which is closely connected to a member of the PCC) was paid £716, (2021: £659) during the year.

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

6 Comparatives for the Statement of Financial Activities

	<i>Unrestricted Funds 2021</i>	<i>Restricted Funds 2021</i>	<i>Total 2021</i>
	£	£	£
Incoming Resources			
Voluntary income	87,912	3,031	90,943
Activities for generating funds	1,435	62	1,497
Income from investments	-	21	21
Church activities	10,418	-	10,418
Other incoming resources	6,611	3,369	9,980
Total incoming resources	<u>106,376</u>	<u>6,483</u>	<u>112,859</u>
Resources Expended			
Church activities	(101,133)	(4,550)	(105,683)
Governance costs	(4,140)	-	(4,140)
Total resources expended	<u>(105,273)</u>	<u>(4,550)</u>	<u>(109,823)</u>
Net incoming resources before other recognized gains and losses	<u>1,103</u>	<u>1,933</u>	<u>3,036</u>
Net movement in funds	<u>1,103</u>	<u>1,933</u>	<u>3,036</u>
Balance as at 1 January 2020	14,021	86,694	100,715
Balance as at 31 December 2020	<u>15,124</u>	<u>88,627</u>	<u>103,751</u>

7 Fixed assets

Tangible Assets – plant and machinery

	<i>Unrestricted Funds 2022</i>	<i>Restricted Funds 2022</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£	£
Cost				
As at 1 January	-	3,322	3,322	3,322
Additions	-	-	-	-
As at 31 December	<u>-</u>	<u>3,322</u>	<u>3,322</u>	<u>3,322</u>
Depreciation				
As at 1 January	-	3,322	3,322	3,322
Charge for the year	-	-	-	-
As at 31 December 2020	<u>-</u>	<u>3,322</u>	<u>3,322</u>	<u>3,322</u>
As at 1 January 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

8 Debtors

	<i>Unrestricted Funds 2022</i>	<i>Restricted Funds 2022</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£	£
Tax recoverable	2,445	38	2,483	119
Other debtors	150		150	894
	<u>2,595</u>	<u>38</u>	<u>2,633</u>	<u>1,013</u>

9 Liabilities

	<i>Unrestricted Funds 2022</i>	<i>Restricted Funds 2022</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£	£
Amounts falling due in less than one year:				
Other creditors	(8,072)	-	(8,072)	(3,326)
Accrual expenses	(3,900)	-	(3,900)	(3,200)
	<u>(11,972)</u>	<u>-</u>	<u>(11,972)</u>	<u>(6,526)</u>

10 Funds

General Fund

This fund holds unrestricted funds for spending on the general purposes 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.

The general fund contains 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.

	<i>Hill and Dale</i>	<i>Messy Church</i>	<i>Play Group</i>	<i>General Funds</i>	<i>Total General Funds 2022</i>	<i>Total General Funds 2021</i>
	£	£	£	£	£	£
Fund movements						
Balance as at 1 January	2,383	4,092	185	8,464	15,124	14,021
Incoming resources	6,632	746	1,076	77,271	85,725	106,376
Resources expended	(6,262)	(204)	(785)	(80,838)	(88,089)	(105,273)
Investment gains / (losses)						
Totals	<u>2,753</u>	<u>4,634</u>	<u>476</u>	<u>4,897</u>	<u>12,760</u>	<u>15,124</u>
Transfers from / (to) designated funds	-	-	-	-	-	-
Balance as at 31 December	<u>2,753</u>	<u>4,634</u>	<u>476</u>	<u>4,897</u>	<u>12,760</u>	<u>15,124</u>

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.

	<i>Restricted Funds 2022</i>	<i>Restricted Funds 2021</i>
	£	£
Fund movements		
Balance as at 1 January	40,331	40,648
Incoming resources	747	70
Resources expended	(38)	(387)
Balance as at 31 December	<u>41,040</u>	<u>40,331</u>

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.

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.

	<i>Restricted Funds 2022 £</i>	<i>Restricted Funds 2021 £</i>
Fund movements		
Balance as at 1 January	2,329	2,328
Incoming resources	30	1
	<hr/>	<hr/>
Balance as at 31 December	2,359	2,329
	<hr/>	<hr/>

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.

	<i>Restricted Funds 2022 £</i>	<i>Restricted Funds 2021 £</i>
Fund movements		
Balance as at 1 January	3,700	4,244
Incoming resources	29,739	62
Resources expended	(13,215)	(606)
	<hr/>	<hr/>
Balance as at 31 December	20,224	3,700
	<hr/>	<hr/>

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.

	<i>Restricted Funds 2022 £</i>	<i>Restricted Funds 2021 £</i>
Fund movements		
Balance as at 1 January	1,093	1,093
Resources expended	-	-
Balance as at 31 December	1,093	1,093

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

	<i>Restricted Funds 2022 £</i>	<i>Restricted Funds 2021 £</i>
Fund movements		
Balance as at 1 January	36,532	37,454
Incoming resources	23,593	1,400
Resources expended	(24,384)	(2,322)
Balance as at 31 December	35,741	36,532

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.

	<i>Restricted Funds 2022 £</i>	<i>Restricted Funds 2022 £</i>
Fund movements		
Balance as at 1 January	4,642	927
Incoming resources	30	4,950
Resources expended	(518)	(1,235)
Balance as at 31 December	4,154	4,642

11 Post balance Sheet Events

Since the end of the financial year 2021 and into 2022, the effects of Covid-19 have continued to impact on the affairs of the PCC.

The energy costs for the churches continue to increase, and are likely to increase further. They have almost quadrupled, and will continue to impact our payment of CMF.

As mentioned in the Annual Report, the contribution to the Common Mission Fund for 2023 will be £59,951.39 compared to £64,317 for 2022. This will be challenging.

The members of the PCC do not consider that there will be any lasting impact on the finances of the PCC or on its ability to continue to operate.