

Hordle Parochial Church Council

All Saints' with St Andrew's

Charity Registration No: 1133836

ANNUAL REPORT

and

FINANCIAL STATEMENTS

For the year ended 31st December 2020

Vicar: The Revd Paul Taylor
Until end of September 2020

PCC Treasurer: Mr Andrew Franklin
PCC Secretary: Mrs Mary Moynagh

Independent Examiner:

Mr Douglas Forsyth
Roydon Cottage, Sandy Down
Boldre, SO41 8PL

Bankers

Barclays PLC, Business Banking, Leicester LE87 2BB

Approved by the PCC on 22nd March 2021

<http://www.hordleandtiptoechurch.org.uk>

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

Annual Report for the year ended 31st December 2020

AIM AND PURPOSES

The Hordle and Tiptoe PCC has the responsibility of co-operating with the Incumbent in promoting within the ecclesiastical Parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the two church buildings of All Saints' and St Andrew's, All Saints' Memorial Hall, the St Andrew's Church Hall and Church Cottage at Tiptoe. With the formal closure by the Privy Council, of All Saints Churchyard, the responsibility for its maintenance now rests with the New Forest District Council (NFDC). Hordle PCC has agreed to continue cutting the grass on their behalf (with a financial contribution from the NFDC towards the costs).

Ministry Team

The Revd. Paul Taylor left the parish at the end of September 2020 and the parish are very grateful to him and his family for their 12 years of ministry.

The Revd. Anne Elliott joined the parish in February 2020 as a part time Associate Minister for the whole parish with responsibility for St Andrew's Tiptoe.

Revd. Peter Head, Revd. Dr David Moynagh, Revd. Carolyn Petts and Revd. Graham Fairbairn have continued to assist in preaching and taking services, also Hazel Hainsworth and Christopher Knox, Lay ministers in the Parish. Lay members of the church, Gill Morris, Roger Freeman, Tim Cosby, and Peter Reece continue to lead services regularly, with Gill Morris, Tim Cosby and Peter Reece occasionally preaching. Stephen Wall has joined the team as a lay member.

OBJECTIVES AND ACTIVITIES

Our vision is to be a welcoming, thriving and growing Christian family that is fully integrated into the wider community of which we are part, but evolving to reflect the changes in society, while fully supporting the Deanery, Diocese and needs of the wider world.

Our parish has a current Parish Mission Action Plan (pMAP) that documents planned growth in the life of the church and continued outreach into the community.

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

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion.

To facilitate this work it is important that we maintain the fabric of the Churches of All Saints' and St. Andrew's and their Church Halls.

Looking to the future, we wish to:

- Be open to new initiatives, led by the Holy Spirit, to encourage people on their Christian journey
- Make our church more relevant to daily life through involvement in and with our wider village communities
- Develop further the pastoral care within the church
- Develop our vision to reach the under 35s with the gospel
- Capitalise on the skills and experience of our church members
- Nourish, encourage and increase contact with all age groups across the parish

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The PCC is keen to offer a range of services each week and over the course of the year that our community find both beneficial and spiritually fulfilling. This was so for nearly 3 months of the year until Covid-19 forced us all into lockdown and services had to go online. Normally St. Andrew's church provides a quieter and reflective environment for worship whilst at All Saints' opportunities are provided for people to engage in more contemporary worship with a worship band. In 2019 we had been successful in welcoming more families into All Saints' church and in 2020 they

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have been involved in Family Worship on 1st Sunday of each month and these have been able to continue online. We are very grateful to have the expertise within our congregation to help us develop these online services and although both churches have been open at times, the online services have continued and have attracted a number of viewers who do not regularly attend church. We have also been able to hold weekly and monthly prayer meetings on Zoom.

At present there are 154 parishioners on the Church Electoral Roll, 88 of whom are not resident within the parish. The average weekly attendance in church, counted during October, was 76 with a further 411 on average watching the online service. Due to the pandemic we could not enable our community to celebrate and thank God at the milestones of the journey through life as would normally happen. We have only celebrated 1 baptism and 1 wedding and held 11 funerals in our churches this year.

Churches and Halls

The church's objective is to reach out into and serve the community, encouraging the use of church facilities and building on existing links.

In January, February and some of March life carried on for the many activities that take place regularly in our church buildings, little knowing that things were about to change dramatically. We were able to hold one Messy Church, a Men's breakfast and a Quiz night which were all very popular as usual.

With the advent of 'total lockdown' school assemblies, Open the Book, Messy Church, Coffee Pot, Little Angels, Lunch Club, Tea @ 3, Funeral refreshments, Men's breakfast, Village Voices, Short mat bowls, and Pilates all had to cease. Special events such as the Good Friday event, Easter Egg hunt, Pet service, Hordle Festival, the Service on the Rec and Hordle Flower Festival were not able to take place. Coffee at the Potting Shed was cancelled. Halls were not allowed to be let out for family parties.

Online church services were quickly established and everyone became used to logging on to Zoom business meetings. The worship band learnt to record, socially distanced, music for regular services and several other groups were formed to record Christmas carols.

The community choir that is usually a highlight for the Christmas music went virtual with many participants recording their own part which Briony expertly put together into a wonderful rendition of Agnus Dei.

When churches were allowed to open strict social distancing measures were put in place. The bell ringers managed to ring with a smaller team and keep their distance!

The shoe box appeal happened when churches were open and many boxes were filled and sent off to Eastern European countries through Samaritan's Purse.

For Remembrance Day a service was recorded at the Hordle War Memorial for the online service and on Remembrance Sunday Revd. Anne Elliott and Ian Andrews laid a wreath at the war memorial on behalf of the church.

A service to remember lost loved ones was held at All Saints'.

When preschools were allowed to reopen Butterflies at Tiptoe was able to use the Church Hall regularly with their own cleaning regime in place.

Pastoral Care

With people stuck in isolation the Pastoral team quickly identified the most vulnerable and created a network of folk phoning others regularly, doing their shopping, collecting prescriptions etc. This was not only for members of the church but those in the community too. People have found neighbours to care for in a new way. This has carried on throughout each lockdown and in between!

As the economic effect of the lockdown took hold local families began to suffer. The Basics Bank became increasingly busy so the church family gave more support and also supported the food bank that the school set up to help its most vulnerable families.

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Mission and Outreach

Helping those in need is a demonstration of our faith.

The parish continues to support the Bible Society, The Leprosy Mission, Tearfund, Mission Aviation Fellowship and the Anglican Diocese of Butare in Rwanda.

Giving to Mission – the amount given in 2020 was £7,855. This figure includes the (non-covenanted) collection on Mission Sundays, the Lent Project and the November Gift Days. This was encouraging in a year when the churches were closed for part of the year and congregations were reduced as part of the COVID 19 restrictions.

The following amounts were sent out by the Treasurer:

Organisation	Agency payments £	Mission Partners £	Accounts Total £
Tearfund		2021	2021
Mission Aviation Fellowship		1073	1073
Rwanda		1997	1997
Bible Society		1410	1410
Leprosy Mission		1354	1354
Lymington Food Bank	840		
Total	840	7855	7855

The gift for Rwanda was split equally between Diocese of Butare where it will be used for emergency relief of hardship caused by Covid 19 Pandemic, and the Lyndhurst Deanery projects.

The support and donations were greatly appreciated by the recipients.

Donations of £840 were collected from the congregation and passed on to Basics (Food) Bank in Lymington.

As part of our outreach to the school the PCC made a grant of £3,360, being £10 per pupil. Included under the line item Outreach was £1,065 in respect of bibles given to all year 6 leavers at Hordle and Tiptoe schools and £250 given to the Hordle School Food Bank.

Communication in our community

Our parish magazine LINK is widely available in local shops and schools as well as our churches. It is also available online and delivered, when possible, in Tiptoe. The church has a double page spread in the bi-monthly Hordle Village magazine and contributes to the Tiptoe quarterly news sheet that are delivered to every household. The use of social media, both in advertising events but also with words of encouragement, has been a useful means of communication. During the pandemic the church congregations have received a bi-weekly news sheet by email or by post to those without email.

Evangelistic events have not been possible in 2020.

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FINANCIAL REVIEW

There was a surplus on General Fund of £345, meaning the Accumulated Balance is now £40,905.

Considering both churches were either closed or operating under much reduced congregation capacity due to the Covid 19 Pandemic , regular giving held up remarkably well . The fall in voluntary income was due entirely to a reduction in plate collections.

Total Income was £147,474 in 2020 against £158,865 in 2019 . Income from the letting of two church halls was much reduced due to restrictions but we were boosted by income from Church Cottage , which was privately let out from July 24th 2020 onwards .

Total expenditure in 2020 was £145,513 compared with £166,143 in 2019 .The SOFA shows a positive net movement in funds of £577 after deducting unrealised investment losses .

We were only able to spend what we had received, and therefore regrettably we were not able to maintain our increased commitment to Common Mission Fund at the 2019 level of £90,000. We paid £80,000 to the Diocese in 2020 which represented 55% of our total expenditure. Repairs to the brickwork and the font at St Andrews were met out of Designated and Restricted funds.

RESERVES POLICY

The Reserve Policy is to maintain a Fund Balance on General Fund equivalent to at least three months of expenditure. Total Expenditure in 2020 was £145,413 so Reserves of at least £36,353 were required.

The Balance on General Fund at year end of £40,905 may therefore be regarded as a satisfactory position.

VOLUNTEERS

There are over 150 members of the churches who carry out numerous voluntary ministries within the Parish, fulfilling the principle of all member ministry.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The Parochial Church Council (PCC) is a charity registered with the Charity Commissioners – Registration No: 1133836

The method of appointment of PCC members is set out in the Church Representation Rules. At Hordle and Tiptoe the membership of the PCC consists of the incumbent (our vicar), churchwardens, and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC. The full PCC met 5 times during the year with an average level of attendance of 78%. The Standing Committee meets before each PCC meeting to set the agenda. Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees, which include the DCC, mission, and hall management, with their particular responsibilities and Terms of Reference agreed by the PCC, report back to it regularly with minutes of their decisions being received by the full PCC and discussed as necessary.

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Standing Committee members 2020

The only Committee required by the Church Representation Rules (CRR 2020). It has the power to transact the business of the PCC between its meetings, subject to the directions given by the PCC.

Members during 2020 were Miss G Morris (Church Warden); Mr D Argyle (Church Warden); Mr E Hood (Deputy Church Warden Hordle); Mr I. Andrews (Deputy Church Warden Tiptoe); Mr A Franklin (Treasurer); Mrs M Moynagh (PCC Secretary); and Revd P Taylor (Chairman – Incumbent)

PCC Current topics

The notice of Paul's resignation and the advent of the Covid-19 pandemic leading to total lockdown meant much of the PCC's time centred around these two issues. How to safely re-open churches and halls when allowed and the many restrictions that needed to be put in place all had to be agreed by PCC and created a great deal of research and discussion by the Parish Administrator, the Hall Committee, the churchwardens and others. Plans for the Interregnum and forward thinking for advertising for a new Vicar were discussed. The APCM had to be postponed and eventually took place before Paul left but on Zoom.

The Treasurer asked for help in his role and two people were accepted to assist him. The financial position was being constantly monitored as with reduced income it was not possible to pay the CMF what was originally offered. Card readers were purchased for use in both churches to facilitate easier and safer giving.

Briony Hill offered to co-ordinate the music for All Saints' and the online services and was gratefully accepted. Jo Cropp was accepted as a Licensed Lay Minister to serve in our parish. Two new Foundation Governors were appointed to the School. We were pleased to give support to the school during lockdown and the food bank they had set up.

Updating the pMAP led to discussions on children's and family work, prompting the decision to look at the possibility of employing someone to help in this area of ministry. The need to update the website was also recognised and actions put into place. Safeguarding policies had been reviewed by the Diocese and were accepted by the PCC.

Church Cottage was rented out after some updating. The Vicarage was rented out by the Diocese in November. Three major projects, the foyer at All Saints, solar energy and the kitchen area at St. Andrew's, all still in research stage, had to be put on hold. The repairs to brickwork at St. Andrew's were completed and the font went away for repair. The memorial hall chairs were recovered and the wall boom for the projector at All Saints' was installed.

Safeguarding report

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

Throughout 2020 safeguarding training continued online for all volunteers in the church some of whom needed to renew their training.

Deanery Synod

Members of this PCC continue to attend Deanery Synod on a regular basis. The Synod met three times during the year, once physically at Netley Marsh and the other two online via Zoom .

Each meeting includes both Deanery business and key presentations on various topics. Presentations have included the "Transforming Work Course " looking at bringing God into the workplace and from the Lighthouse Ministry which offers churches and the deanery consultancy help with children and families work .

The Deanery continues to support Rwanda. The Deanery Mission Action Plan dMAP is a key discussion item at most meetings; Three items on the plan are on schedule. These are Church Tent, Rwanda Link and Thy Kingdom Come. The Synod has shared news from the Diocese and from experiences from the parishes and discussed how ministry and mission had been affected by the pandemic and lockdown. Mission was still continuing through online services and practical pastoral outreach to the community. There are huge financial challenges ahead affecting clergy deployment.

Church Administration

Peter Reece is the Church Administrator (part-time) and is assisted by Ruth Lambe, who is also the Electoral Roll Officer.

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PCC Appointments to the Church of England Primary School in Hordle

The Board of Trustees, which is independent of the Governing Body and under the Scheme authorized by the Charity Commissioners, consists of **the Incumbent**; the **two Church Wardens**; and currently 4 appointees, Roger Freeman, Julian Hood, Andy Booth, Andy Cumberworth. The PCC nominates nine Foundation School Governors who are then appointed by Winchester Diocese; two of whom are recommended by the Board of Trustees for ratification by the PCC. Currently there are 4 vacancies; the governors representing the church are:

Sarah Cearns, Hannah Rook, Sue Knight, Sylvia Gabryniak, Celia Hawson and Paul Taylor (Until September 2020)

Maintenance, Health and Safety

Mr Duncan Argyle, as Churchwarden, oversees the maintenance of all parish buildings, the car parks, All Saints' churchyard and the grounds at St Andrew's, supported by Mr Ed Hood (Deputy Churchwarden at All Saints') and Mr Ian Andrews (Deputy Churchwarden at St Andrew's). The Memorial Hall is overseen by the Hall Management Committee, which also ensures compliance with statutory requirements for Health and Safety. The DCC performs this function for the Church Hall at Tiptoe. This being a year dominated by the Covid-19 pandemic, track and trace recording sheets, QR codes, sanitizer and signage for 'direction of travel' and 'social distancing' have been much in evidence, with extra covid-specific cleaning undertaken by Mrs Judith Rice. Any buildings re-opened following a significant time of closure have also been subject to the appropriate attention.

Working parties in the churchyard at All Saints' and grounds at St Andrew's have not been feasible due to the pandemic. Mr Sam McLeod has kept the Memorial Garden looking immaculate, Mr Clive Stickland has retained good order across the churchyard, and Mr Bill Petts has circumnavigated molehills to keep the grass at St Andrew's neat and tidy.

ADMINISTRATION

All Saints' Church, Hordle is situated in Hordle Lane, Hordle, with the Daughter Church of St Andrew's, Tiptoe in Sway Road. The Parish is part of the Lyndhurst Deanery in the Diocese of Winchester within the Church of England. The correspondence address is All Saints' Memorial Hall, Hordle Lane, Hordle, Lymington, SO41 0FB.

Ex Officio PCC members who have served during 2020 are:-

Incumbent	Revd Paul Taylor	Chairman (until end of September 2020)
Associate Minister	Revd Anne Elliott	Associate Minister (from Feb. 2020)
Church Wardens	Gill Morris Duncan Argyle	Lay Chair, Safeguarding Officer Fabric, Health & Safety
Deanery Synod Representatives	Andrew Franklin Ian Andrews John Shea Martin Scott	Treasurer Deputy Church Warden
Members serving on PCC in 2020	Ed Hood Roger Freeman Andy Booth Joan Rymell Heidi Langley Mark Strode Joan Cliff Mary Moynagh Davina Griffiths Anthea Fisher Richard Nunn Alastair Pickburn	Deputy Church Warden PCC Secretary

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S
CHURCH TIPTOE**

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS' HORDLE AND ST ANDREW'S TIPTOE							
STATEMENT OF FINANCIAL ACTIVITIES							
For the year ended 31 December 2020							
	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS	
						2020 £	2019 £
INCOMING RESOURCES	2						
Voluntary Income	a	125,880	2,150	3,439		131,469	137,562
Income from investments	b	285	10			295	701
Income from Church Activities	c	9,132	6,578			15,710	20,602
TOTAL INCOMING RESOURCES		135,297	8,738	3,439	0	147,474	158,865
RESOURCES EXPENDED	3						
Church Activities	a	133,028	4,657	2,720		140,405	161,651
Governance costs	b	800				800	800
Major repairs	c	768	2,100	1,440		4,308	3,692
TOTAL RESOURCES EXPENDED		134,596	6,757	4,160	0	145,513	166,143
NET INCOMING/(OUTGOING) RESOURCES		701	1,981	(721)	0	1,961	(7,278)
Unrealised Gains /(Losses) on Investments		(356)			(1,028)	(1,384)	270
NET MOVEMENTS IN FUNDS		345	1,981	(721)	(1,028)	577	(7,008)
Balances brought forward at 1 January 2020	7	40,560	4,916	859,232	2,271	906,979	913,987
FUND BALANCES							
AT 31 DECEMBER 2020		40,905	6,897	858,511	1,243	907,556	906,979

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2020

BALANCE SHEET at 31 DECEMBER 2020

	Note	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	4		832,275		835,312
Investments	5		2,720		4,103
CURRENT ASSETS					
Debtors and prepayments	6	6,604		7,400	
Short term deposits		46,758		46,560	
Cash at bank and in hand		<u>28,066</u>		<u>18,337</u>	
		<u>81,428</u>		<u>72,297</u>	
CURRENT LIABILITIES:					
AMOUNTS FALLING DUE WITHIN ONE YEAR					
Creditors, accruals and deferred income	6	<u>(8,867)</u>		<u>(4,733)</u>	
NET CURRENT ASSETS			72,561		67,564
NET ASSETS			<u>907,556</u>		<u>906,979</u>
FUNDS					
			£		£
Unrestricted	7		40,905		40,560
Designated	7		6,897		4,916
Restricted	7		858,511		859,232
Endowments	7		<u>1,243</u>		<u>2,271</u>
			<u>907,556</u>		<u>906,979</u>

Approved by the Parochial Church Council on March 22nd 2021 and signed on its behalf by

Miss Gill Morris (Lay Chair)  Duncan Argyle (Church Warden) 

The Notes on pages 9 – 19 form part of these Financial Statements

Appendix A – Independent Examiner's Report to the PCC – page 20

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

NOTES TO THE FINANCIAL STATEMENTS

1.ACCOUNTING POLICIES

The significant accounting policies and regulations applied in the preparation of these financial statements are set out below. These policies and regulations have been applied consistently to all years presented unless otherwise stated.

The accounts have been prepared in sterling in accordance with the Statement of Recommended Accounting Practice: Accounting and Reporting by Charities SORP (FRS 102) 2nd edition issued October 2019, UK Accounting Standards and the Charities Act 2011.

Funds

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated by the PCC for a particular purpose are also unrestricted.

Restricted funds, when created, are subject to being spent on specified purposes.

Incoming Resources

All incoming resources are included in the financial statements when the PCC is legally entitled to the income, the amount can be measured reliably and it is probable that the income will be receivable. Church collections are recognised when received by or on behalf of the PCC.

Voluntary Income and Capital sources

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is receivable.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Funds raised by fetes, bazaars and similar events are accounted for before deducting related expenditure.

Other ordinary Income

Rental income from the letting of church premises is recognised when the rental is due.

Income from Investments

Dividends and interest are accounted for when receivable.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Resources Used

All expenditure is accounted for on an accruals basis, and is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC

Activities relating directly to the activities of the Church

The Diocesan quota or parish share is accounted for when paid over.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

1 ACCOUNTING POLICIES continued

Fixed Assets

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by Section 10 (2)(a) and (c) of the Charities Act 2011. This exclusion includes All Saints Church Hordle and the parsonage house situated on Stopples Lane Hordle.

No value is placed on moveable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings whether maintenance or improvement, is written off as expenditure in the accounts and separately disclosed.

Freehold Land and Buildings

It is a requirement of the Charities Act 2011 and the Church Accounting Regulations 2006 that the Financial Statements of the PCC should show as assets the historic cost or valuation of all freehold land and buildings which are vested in a diocesan body as custodian trustee for the Parish (for which the PCC is managing trustee). As fixed assets of the PCC that are held for continuing use in its work, these assets are included in the balance sheet and shown under the appropriate fund heading. In accordance with the PCC's policy of recognising all fixed assets at their historical costs, and to conform with accounting regulations and FRS102, the depreciated historic costs of all land and buildings were recognised in the balance sheet for the first time in the 2019 accounts, involving a prior period adjustment to the comparative figures as at 1st January 2018.

The land and buildings comprise of the following:

a) **St Andrew's Church** is used weekly for church services and is maintained in a good condition. The triangle of land upon which it is built is not consecrated and was originally gifted to the PCC and so has no historic cost. The original cost of constructing St Andrew's Church was £1,500 in 1904 and this has therefore been used as the corrected historical cost as at 1st January 2018. No accumulated depreciation has been treated as charged to date, as the building is assessed as having a very long remaining useful economic life of over 50 years, and it is estimated that its residual value for depreciation purposes is considerably higher than when it was built, with reference to the current building insurance figures disclosed below. As such any depreciation charge would be immaterial to the financial statements, and therefore a policy of non-depreciation has been adopted.

b) **St Andrew's Church Hall** is used for church functions and private hire use, and is also maintained in good condition. The original cost of constructing the Hall was £82,000 with construction being completed in 1996, and this has therefore been used as the corrected historical cost as at 1st January 2018. As with St Andrew's Church, no accumulated depreciation has been treated as charged to date, as the building is assessed as having a very long remaining useful economic life of over 50 years, and it is estimated that its residual value for depreciation purposes is higher than when it was built. As such any depreciation charge would be immaterial to the financial statements, and therefore a policy of non-depreciation has been adopted, which is consistent with the treatment of the Memorial Hall Hordle which has not been depreciated since it was capitalised at historic cost in 2005.

c) **Church Cottage Tiptoe** was built in 1972 on land gifted to the PCC and is maintained in good condition. It is a detached bungalow in good condition and has been used as a residence by the House for Duty Priest at Tiptoe, and is currently let out. The original cost of construction was £8,500. There has been £24,900 of capital additions to the property since construction, including a single room flat roof extension during the 1970s to the attached single garage, a Curate's cabin in the garden in 2015 and improvements internally including an additional en-suite bathroom in 2017. The corrected historic cost as at 1st January 2018 was therefore £33,400. As with the PCC's other buildings, no accumulated depreciation has been treated as charged to date, as the building as a whole is assessed as having a long remaining useful economic life of over 50 years, and it is estimated that its residual value for depreciation purposes is higher than when it was built. A policy of non-depreciation has therefore been adopted.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

d) **Woodcock Lane Car Park** measures approximately 15m by 25m, with a single entrance to the road which is situated 100 metres from All Saints Church. The original land where the car park is situated was bought in 1946 for £50, and was the site of the original Hordle church hall. The PCC was required to retain this land for use as a carpark by Church visitors as a condition of planning permission to build the Memorial Hall in Hordle. Freehold land is not depreciated and so the figure of £50 has been included as its historic cost as at 1st January 2018.

The insured values of the PCC's buildings at the year end were:

	2020	2019
	£	£
Church Cottage Tiptoe	191,142	184,000
St Andrews Church Hall	350,917	342,965
St Andrews Church	1,158,553	1,154,783
Memorial Hall Hordle	1,396,865	1,396,865

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments

Investments are valued at market value on 31 December using the closing quoted market price.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short term deposits include cash held on deposit either with the Central Board of Finance (CBF) or at the bank.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S
CHURCH TIPTOE**

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS HORDLE AND ST ANDREWS TIPTOE					
NOTES TO THE FINANCIAL STATEMENTS					
For the year ended 31 December 2020					
2 INCOMING RESOURCES					
	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2020	TOTAL 2019
	£		£	£	£
2(a) Voluntary Income					
Planned giving:					
Gift Aid donations	72,166			72,166	74,903
Tax recoverable	20,868			20,868	23,099
Other	15,896			15,896	13,018
Collections (open plate) at all services	3,048			3,048	9,899
Gift days (inc. tax recoverable)	7,855			7,855	8,792
Donations, Appeals (inc. tax recoverable)	4,747	2,150	339	7,236	5,998
Legacies			3,100	3,100	236
Grants	1,300			1,300	1,617
	125,880	2,150	3,439	131,469	137,562
2(b) Income from Investments	285	10		295	701
2(c) Income from Church Activities					
Church Hall lettings - Memorial Hall	2,204			2,204	8,428
Church Hall lettings - St .Andrews Hall	3,769			3,769	6,974
Church Room lettings				-	255
Church Cottage letting		6,578		6,578	-
Parish Magazine	1,099			1,099	1,232
Adam & Eve Drama				-	596
Fees	2,060			2,060	3,117
	9,132	6,578		15,710	20,602
TOTAL INCOMING RESOURCES	135,297	8,738	3,439	147,474	158,865

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S
CHURCH TIPTOE**

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS' HORDLE AND ST ANDREW'S TIPTOE					
NOTES TO THE FINANCIAL STATEMENTS					
For the year ended 31 December 2020					
3 RESOURCES EXPENDED					
	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2020	TOTAL 2019
	£	£	£	£	£
3 (a) Church Activities					
Missionary and charitable giving	7,855			7,855	8,792
Ministry:					
Parish Share & Deanery contribution	80,406			80,406	90,000
Vicar's Expenses	897			897	2,010
Other Clergy Expenses	695			695	700
Church Cottage	1,330	3,837		5,167	3,300
School Grant	3,360			3,360	3,861
Upkeep of Services etc .	2,718		870	3,588	5,234
Parish Magazine	1,881			1,881	1,934
Adam @ Eve Drama				0	470
Church running expenses - premises	6,763			6,763	8,197
Church maintenance	1,971			1,971	1,666
Outreach	2,700		97	2,797	3,369
Upkeep of Churchyard - All Saints.	3,200			3,200	3,200
Church grounds - St Andrew's	316			316	657
Running costs - Memorial Hall	4,207	91		4,298	7,148
Running costs - St Andrews Hall	2,434			2,434	2,896
Staff Salaries	6,212			6,212	6,032
Administrative Costs	5,514		14	5,528	6,941
Depreciation	569	729	1,739	3,037	5,244
	133,028	4,657	2,720	140,405	161,651
3 (b) Governance Costs	800			800	800
3 (c) Costs of Major repairs					
All Saints	768			768	3,692
St Andrews		2,100	1,440	3,540	0
	768	2,100	1,440	4,308	3,692
TOTAL RESOURCES EXPENDED	134,596	6,757	4,160	145,513	166,143

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S
CHURCH TIPTOE**

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS HORDLE AND ST ANDREWS TIPTOE									
NOTES TO THE FINANCIAL STATEMENTS									
For the year ended 31 December 2020									
4 Fixed Assets									
	Memorial								Total
	Hall- Buildings & Original Equipment	Memorial Hall Equipment	Church Equipment	St Andrew's Church	St Andrew's Church Hall	Woodcock Lane Car Park	Church Cottage Tiptoe	Church Cottage Equipment	
Cost	£	£	£	£	£	£	£	£	£
At 1 January 2020	723,478	17,939	18,504	1,500	82,000	50	33,400	3,450	880,321
Additions in year									-
At 31 December 2020	723,478	17,939	18,504	1,500	82,000	50	33,400	3,450	880,321
Less Depreciation									
At 1 January 2020	11,929	14,609	15,023					3,448	45,009
Depreciation in year		1,298	1,739						3,037
At 31 December 2020	11,929	15,907	16,762	-	-	-	-	3,448	48,046
Net book value at 31.12.20	711,549	2,032	1,742	1,500	82,000	50	33,400	2	832,275
Net book value at 31.12.19	711,549	3,330	3,481	1,500	82,000	50	33,400	2	835,312
5 INVESTMENTS									
Barclays 25p Ordinary Shares									
Market Value of the 1020 Shares at 31 December 2020									£1,477
Lloyds 25p Ordinary Shares									
A gift of shares was made to the PCC in 2008 on the understanding that the income would be used to help maintain the All Saints' Churchyard in the first instance.									
Market Value of the 615 shares at 31 December 2020									£224
BP 25c Ordinary Shares									
A gift of 400 shares was made to the PCC in 2009 on the understanding that the income would be used to help maintain the All Saints' Churchyard in the first instance.									
Market Value of the shares at 31 December 2020									£1,019
Value of Investments in the Balance Sheet (2019 £4,103)									<u>£2,720</u>

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S
CHURCH TIPTOE**

NOTES TO THE FINANCIAL STATEMENTS				
For the year ended 31 December 2020				
		6. CURRENT ASSETS		
		(a) Debtors		
			2020	2019
			£	£
		Tax recoverable	5,638	6,313
		Other debtors	966	1,087
		Total	6,604	7,400
		(b) Liabilities		
		Amounts falling due within one year		
			2020	2019
			£	£
		Accruals for utilities	1,623	2,510
		Other creditors	7,244	2,223
		Total	8,867	4,733

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S
CHURCH TIPTOE**

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS HORDLE AND ST ANDREWS TIPTOE				
NOTES TO THE FINANCIAL STATEMENTS				
For the year ended 31 December 2020				
7 FUNDS				
The balances on individual Funds at the beginning and end of the year and movements thereon were:				
	Opening Balances	Income/Gains in 2020	Expend/Losses in 2020	Closing Balances
	£	£	£	£
<u>Unrestricted and Designated Funds</u>				
Accumulated Surplus	40,560	136,137	135,792	40,905
Memorial Fund	1,769	10		1,779
Church Cottage	0	6,578	3,837	2,741
Memorial Hall Equipment	2,187		729	1,458
Parish Pastoral Fund	960	50	91	919
Major Repairs - St Andrews		2,100	2,100	0
Total Unrestricted & Designated Funds	45,476	144,875	142,549	47,802
<u>Restricted Funds</u>				
Sound System at All Saints	4,919		2,480	2,439
Choral Work at All Saints	1,410		97	1,313
All Saints Sanctuary Funds	4,055	299	129	4,225
All Saints Bell Tower	1,171	40	14	1,197
Memorial Hall	723,479			723,479
Land and Buildings	116,950			116,950
Legacies - All Saints	2,685	1,000		3,685
Legacies - St Andrews	4,563	2,100	1,440	5,223
Total Restricted Funds	859,232	3,439	4,160	858,511
<u>Endowment Funds</u>				
All Saints Church	2,271		1,028	1,243
TOTAL ALL FUNDS	906,979	148,314	147,737	907,556

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S CHURCH TIPTOE

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2020

b) Conditions governing the use of each Fund

Unrestricted and Designated Funds

- Accumulated Surplus Funds where no conditions have been imposed by the donors or introduced by the PCC.
- Memorial Fund The Fund was established in October 1995 from various legacies left to the Parish. The Fund is designated by the PCC to provide for funding specific projects authorised by them and not items of normal current expenditure.
- Church Cottage Tiptoe As this cottage was not required as a residence by the incoming Associate Vicar, the cottage has been rented out since the end of July 2020. The rent charged and the expenses incurred as landlord for the property are included under this heading.
- Memorial Hall Equipment In 2019, a member of the congregation met the cost of a replacement boiler in the Memorial Hall. The boiler cost will be depreciated over four years.
- Parish Pastoral Fund The Fund was established in 2013 to support the pastoral work of the Parish.
- Major Repairs St Andrews In 2020 a gift was received from a kind member of the congregation to meet the cost of a major repair which was required to the font in St Andrew's church.

Restricted Funds

- Sound System at All Saints' The Fund was established in 2012 following the receipt of donations for this purpose. A new system was installed during 2018 and the cost will be depreciated over four years.
- Choral Work at All Saints' The Fund was established in 2008 on receipt of a legacy to be spent on Choral Work at All Saints'. Appropriate donations have been added and costs met from the Fund since.
- All Saints' Sanctuary Guild Funds These Funds have been administered by Guild members previously. The PCC have agreed to transfer the Funds to the general use of the Parish with certain safe guards.
- All Saints' Bell Tower The Fund is administered by the ringers. The main source of income is from donations and visitors to the Tower. From time to time the Fund is used to enhance the provision of hand bells.
- Memorial Hall The Fund was established in 1999 for the expressed purpose of building a new church hall which was completed in 2005. The cost of which (including original equipment) has been shown as fixed assets in the Balance Sheet.
- Legacies All Saints A further legacy of £1,000 was received during the year from the estate of a former member of the congregation at All Saints to be used for the benefit of that church.
- Legacies St Andrew's Further legacies were received during the year of £2,100 to be used for the benefit of St Andrews church. Brickwork at the east end of the church needed repointing during the year and the cost of £1,440 was met from this fund.
- Land and Buildings The Fund was established as part of the prior period correction to include the historic costs of the land and buildings previously not included in the financial statements as at 1st January 2018.

Endowment Fund

- All Saints' Church This Fund was created in 2014 by the transfer of capital from the All Saints Churchyard Fund at the request of the donor. Income from the investments associated with the Fund are used for the upkeep of All Saints' Church.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S
CHURCH TIPTOE**

NOTES TO THE FINANCIAL STATEMENT						
For the year ended 31 December 2020						
8. ANALYSIS OF NET ASSETS BY FUNDS						
		Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total
		£	£	£	£	£
Tangible Fixed Assets:						
	Memorial Hall Hordle			711,549		711,549
	Land and Buildings Fund:-					0
	St Andrew's Church			1,500		1,500
	St Andrew's Church Hall			82,000		82,000
	Woodcock Lane Carpark			50		50
	Church Cottage Tiptoe			33,400		33,400
	Other tangible fixed assets	572		3,204		3,776
	Investments	1,477			1,243	2,720
	Current Assets	44,519	10,101	26,808		81,428
	Liabilities falling due in one year	(5,663)	(3,204)			(8,867)
	TOTAL	40,905	6,897	858,511	1,243	907,556

9. Trustees: Expenses and Related Party Transactions

- None of the Trustees have been paid any remuneration or received any other benefits from an employment with the PCC.
- Four of the Trustees have claimed expenses in carrying out the duties of the PCC. The total amount of expenses reimbursed to Trustees was £2,134 in the year ending 31st December 2020 (2019: £3,182) being for travel , resources and materials, and minor building repairs.
- During the year there have been no related party transactions that require disclosure.

10. Analysis of Movement in Agency Funds

Agency Funds Recipients	Balance 1 January 2020	Incoming Funds 2020	Outgoing Funds 2020	Balance 31 December 2020
	£		£	£
Lymington Food Bank	Nil	840	840	Nil
Total movements in agency funds		840	840	

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S
CHURCH TIPTOE**

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020

11. Staff costs

	2020	2019
	£	£
The cost of employing staff during the year was		
Wages and Salaries	<u>6,212</u>	<u>6,032</u>

The average number of employees throughout the year was one (2019:1). No employee received a salary in excess of £60,000 during the year.

12. Costs of Independent Examination and other Financial Services

	2020	2019
	£	£
During the year the following amounts were payable to the Independent Examiner in respect of		
Costs of their respective external scrutiny	800	800
Total	<u>800</u>	<u>800</u>

13. Post Balance sheet events

No post balance sheet events have been identified.

14. Going Concern

The Trustees have reviewed the impact of the continuing Covid-19 Pandemic on the reserves of the PCC taking into account the known income and expenditure up to 22 March 2021 and the anticipated income and expenditure up to 31 December 2021.

All Saints Church and both church halls, have all been closed for regular church services and public use, with the exception of the pre-school Butterflies using St. Andrew's Hall, since the UK entered the third National Lockdown on 6th January 2021. Whilst this continues to have an impact on the level of voluntary income contributions and hall rental income, the Trustees have concluded that currently with £40k of unrestricted reserves it has sufficient reserves to absorb any further potential decrease in income during 2021.

At present the Trustees do not consider that this situation presents a material uncertainty as to the PCC's ability to continue as a going concern and have concluded that the use of the going concern basis for preparation of the Financial Statements for 2020 is therefore appropriate.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S
CHURCH TIPTOE**

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREW'S
CHURCH TIPTOE**

**APPENDIX A - INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH
COUNCIL OF ALL SAINTS CHURCH HORDLE AND ST ANDREWS CHURCH TIPTOE**

I report to the members of the Parochial Church Council on my examination of the accounts of the Parochial Church Council of All Saints Church Hordle and St Andrews Church Tiptoe ("the PCC") for the year ended 31 December 2020.

Responsibilities and basis of report

The members of the PCC are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act") and the Charities (Accounts and Reports) Regulations 2008 ("the 2008 Regulations").

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 which gives me cause to believe that, in any material respect:

1. the accounting records were not kept in respect of the PCC as required by section 130 of the 2011 Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the 2008 Regulations 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.



Mr Douglas Forsyth ACA
Roydon Cottage, Sandy Down, Boldre, Lymington, S041 8PL

24 MARCH
..... 2021