

The Independent Examiner's Report

The Independent Examiner's report to the PCC of St Mary's the Virgin Hartfield

I report on the accounts of the PCC for the year ended 31 December 2020, which are set out on pages 2 to 7.

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

It is my responsibility to:

- Examine the accounts (under section 145 of the 2011 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

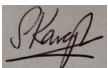
Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Sophia Kavanagh
Beulah
Chuck Hatch
Hartfield
East Sussex
TN7 4EX

12th April 2021

Receipts and Payments Accounts

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN CHURCH, HARTFIELD

Financial Statements for the Year Ended 31 December 2020

Receipts and Payments Accounts

	Notes	Unrestricted funds £	Restricted funds £	TOTAL 2020 £	TOTAL 2019 £
RECEIPTS					
Voluntary receipts:					
Planned giving	6 a	29,879	0	29,879	31,919
Collections at services		3,428	0	3,428	10,063
All other giving / voluntary receipts	6 b	19,923	12,428	32,351	72,631
Gift Aid recovered	6 c	5,445	0	5,445	6,006
		<u>58,675</u>	<u>12,428</u>	<u>71,103</u>	<u>120,619</u>
Activities for generating funds:					
Investment income	6 d	6,845	1,736	8,581	15,158
Church activities		1,348	20	1,368	2,040
Total receipts		<u>66,868</u>	<u>14,184</u>	<u>81,052</u>	<u>137,817</u>
PAYMENTS					
Church activities:					
Diocesan parish share	6 f	35,699	0	35,699	34,675
Clergy and staffing costs	6 g	4,737	3,558	8,295	18,069
Church running expenses	6 h	6,924	4,294	11,218	18,378
Church activities	6 i	6,570	1,267	7,837	3,615
Major church repairs & maintenance	6 j	0	4,325	4,325	62,598
Other church properties	6 k	2,229	0	2,229	5,401
Mission giving and donations		0	3,721	3,721	5,245
Costs of generating funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total payments		<u>56,160</u>	<u>17,165</u>	<u>73,325</u>	<u>147,981</u>
Excess of receipts over payments		10,708	-2,981	7,727	-10,164
Transfer between funds	5	<u>-5,842</u>	<u>4,573</u>	<u>-1,269</u>	<u>0</u>
		4,866	1,592	6,458	-10,164
Cash at bank and in hand at 1 January		12,797	12,998	25,795	35,959
Cash at bank and in hand at 31 December		<u>17,663</u>	<u>14,590</u>	<u>32,253</u>	<u>25,795</u>

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN, HARTFIELD

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2020

		Restricted	Restricted	Restricted	Restricted		
	Notes	General Fund	Holye Church	Stipend K Fund	Bell Ringers Fund	Outside Giving	Totals
		£	£	£	£	£	2020 £
							2019 £
Monetary assets							
CBF C of E Deposit Fund		10,173	4,467	0	4,503	0	19,143
Bank current account		7,195	0	4,252	0	1,260	12,706
Cash in hand		295	0	0	108	0	403
		17,663	4,467	4,252	4,611	1,260	32,252
							25,795
Investments at valuation							
CBF C of E Income Units	3	0	11,985	48,903	0	0	60,888
		17,663	16,452	53,155	4,611	1,260	93,140
							82,765
Other Assets at cost							
Due from Colemans Hatch PCC		0	0	0	0	0	202
Due from Listed Places of Worship Fund		0	0	0	0	0	4,448
		17,663	16,452	53,155	4,611	1,260	87,415
							87,415
Liabilities							
Due for payment in 2021							
Fees due to Diocese	4	1,397	0	0	0	0	1,397
Lychgate Cottage Rental Deposit		1,269	0	0	0	0	1,269
Archdeacon's loan (due by 2023)	7	50,000	0	0	0	0	50,000
		52,666	0	0	0	0	52,666
							52,666

Approved by the Parochial Church Council on 16 March 2021 and signed on its behalf



Chairman

Notes to the accounts

- 1 The financial statements for the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis. Certain items of expenditure in 2017 have been reclassified to better reflect the recommended presentation.
- 2 The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities:
 Movable church furnishings held by the churchwardens on special trust for the PCC which require a faculty for disposal
 The Lychgate Cottage
- 3 The investments are shown at mid-market value on 31st December.
- 4 At 31 December 2020 Hartfield PCC held fees collected on behalf of Chichester Diocese of £1,397. It also held a rental deposit of £1,269 in respect of the Lychgate Cottage. These fees are not included in the receipts of Hartfield PCC.
- 5 The movements in the restricted funds during the year were:

	Bal b/fwd £	Receipts £	Payments £	Transfer £	Bal c/fwd £
Bell Ringers	4,648	39	76	0	4,611
Children's, Youth and Families' Fund	0	2,500	3,887	1,387	0
Heart for The Community Fund	0	4,448	4,325	-123	0
Hartfield Churchyard Fund	0	500	3,809	3,309	0
Holtje Churchyard Fund	4,529	347	409	0	4,467
Special Collections	0	4,980	3,721	0	1,259
Stipend K Fund	3,820	1,808	1,376	0	4,252
	<u>12,997</u>	<u>14,622</u>	<u>17,603</u>	<u>4,573</u>	<u>14,589</u>

Bell Ringers Fund represents receipts that can only be spent on the maintenance of the church bells or in connection with the activities of the bell ringers.

The transfer to the Children's, Youth and Families' Fund was from ordinary unrestricted funds to meet the balance of the costs of the work in this activity.

The Heart for the Community Fund represents donations for the re-ordering of the church which can only be spent for that purpose which includes reimbursements to the General Fund for earlier expenditure.

Hartfield Churchyard and Holtje Churchyard Funds represents receipts in connection with the maintenance of the respective churchyards. The balance of these costs was met from the General Fund.

During the year donations were received in respect of assistance to those in need as a result of the Covid-19 epidemic and the Hartfield Chronicle.

Stipend K Fund represents receipts that can be spent only for the benefit of the Rector.

6 Further Analysis of Receipts and Payment Accounts

	Unrestricted funds £	Restricted funds £	TOTAL 2020 £	TOTAL 2019 £
a Planned giving				
Bank Standing Orders	7,115	0	0	6,930
Parish Giving Scheme	<u>22,764</u>	<u>0</u>	<u>0</u>	<u>24,989</u>
	<u>29,879</u>	<u>0</u>	<u>29,879</u>	<u>31,919</u>

	Unrestricted funds £	Restricted funds £	TOTAL 2020 £	TOTAL 2019 £
b All other giving				
Donations to those in need due to Covid -19	0	4,250	4,250	0
Donations to support Hartfield Chronicle	0	728	728	0
Heart For The Community	0	4,448	4,448	17,794
Grant from Hartfield Church Trust	0	0	0	23,000
Grants from Village Fete towards graveyard map	0	0	0	1000
Donations to K Fund	0	0	0	6,700
Parish Council Grant for Youth Work	0	2,500	2,500	2,620
Parish Council Grant for churchyard maintenance	0	500	500	500
Other income	<u>19,923</u>	<u>0</u>	<u>19,923</u>	<u>21,017</u>
	<u>19,923</u>	<u>12,426</u>	<u>32,349</u>	<u>72,631</u>

Other income included donations from individuals and from the Hartfield Chronicle.

c Gift Aid recovered

In 2019, Gift Aid of £6,006 was recovered through the Parish Giving Scheme in respect of giving in 2019.

In 2020, Gift Aid of £5,445 was recovered through the Parish Giving Scheme in respect of giving in 2020.

It is anticipated that a claim for Gift Aid in respect of other giving will be made in 2021 with regard to 2019 and 2020. Also claims will be made under the Gift Aid Small Donations Scheme.

d Investment income:

	Unrestricted funds £	Restricted funds £	TOTAL 2020 £	TOTAL 2019 £
Bank and CBF of C o E Deposit Fund Interest	43	31	74	134
Dividends on CBF C o E Investment Funds	0	1,706	1,706	1,656
From Holy Trinity, Coleman's Hatch	202	0	202	0
Lychgate Cottage rent	<u>6,600</u>	<u>0</u>	<u>6,600</u>	<u>13,369</u>
	<u>6,845</u>	<u>1,736</u>	<u>8,581</u>	<u>15,159</u>

f Diocesan Parish Share

The Diocesan Parish Share, which primarily covers the direct and indirect costs that the diocese incurs in providing a Rector to serve in Hartfield. It also contribute towards training, support services such as safeguarding, diocesan staffing costs and central Church of England costs.

g Clergy and staffing

	Unrestricted funds £	Restricted funds £	TOTAL 2020 £	TOTAL 2019 £
Children's, Youth and Families	0	3,120	3,120	2,420
Other Staff	1,826	0	1,826	0
Other, including Rectory costs and Rector's medical expenses	2,912	438	3,350	15,649
	<u>4,737</u>	<u>3,558</u>	<u>8,295</u>	<u>18,069</u>

Commencing in October 2020 the PCC started to contribute towards the cost of a Administration Assistant. This role was carried out by Mr T. Sear, the husband of the rector.

h Church Running Expenses

	Unrestricted funds £	Restricted funds £	TOTAL 2020 £	TOTAL 2019 £
Church fabric	4,307	0	4,307	8,895
Church services	917	76	993	3,304
Training	1,700	0	1,700	1,690
Churchyard expenses	0	4,218	4,218	4,489
	<u>6,924</u>	<u>4,294</u>	<u>11,218</u>	<u>18,378</u>

i Church Activities

Church Utilities	5,286	0	5,286	189
Children, Youth and Families	0	767	767	1,749
Administration	944	500	1,444	4,010
Other	341	0	341	0
	<u>6,570</u>	<u>1,267</u>	<u>7,837</u>	<u>4,199</u>

Church Utilities payments in 2019 were exceptionally low due to refunds for overpayment in respect of 2018.

j Major church repairs and maintenance

Heart for the Community	0	4,325	4,325	62,579
	<u>0</u>	<u>4,325</u>	<u>4,325</u>	<u>62,579</u>

In 2019, the mezzanine room was completed and an audio-visual system was installed.

In 2020, some further work was carried out. In due course it is planned to provide a children's area and to refurbish the area by the south door to the church.

k Other church properties

Lychgate Cottage expenses

<u>2,229</u>	<u>0</u>	<u>2,229</u>	<u>5,401</u>
<u>2,229</u>	<u>0</u>	<u>2,229</u>	<u>5,401</u>

- 7 In September 2018 an Archdeacon's loan of £50,000 was granted to the PCC to assist in the funding of the Heart for the Community Project. The loan is for a maximum of five years and the rate of interest is 0%. The loan should be repaid earlier if possible. In January 2021, following a grant from the Hartfield Church Trust, a repayment of £15,000 was made.
- 8 No payments were made to PCC members or connected persons except in respect of the administrative assistant.