

# Hughenden Church Accounts

Year Ended 31<sup>st</sup> December 2023



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

**Independent examiner's  
report on the accounts**

Section A — Independent Examiner's Report

**Report to the trustees/  
members of** The Parochial Church Council of the Ecclesiastical Parish of Hughenden

**On accounts for the year  
ended** 31 December 2023 **Charity no** 1193227

**Set out on** the following pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2023.

**Responsibilities and  
basis of report** As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement** I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**  **Date:** 23 February 2024

**Name:** Adele Russell BA (Hons) FCA CTA

**Relevant professional  
qualification(s) or body  
(if any):** Member of the Institute of Chartered Accountants in England and Wales.  
Membership number 1396249

**Address:** AR Accounting  
16 Fisherbridge Road, Weymouth, Dorset  
DT3 6BT

## PART A : STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
				2023	2022
				£	£
<b><u>Incoming Resources</u></b>					
<i>Voluntary income</i>	2(a)	111,787	-	111,787	165,898
<i>Activities for Generating Funds</i>	2(b)	39,972	-	39,972	128,003
<i>Income from investments</i>	2(c)	8,786	-	8,786	2,486
<i>Non-recurring income (Legacies)</i>	2(d)	3,009	12,865	15,874	1,400
<b>TOTAL INCOMING RESOURCES</b>		<b>£163,554</b>	<b>£12,865</b>	<b>£176,419</b>	<b>£297,787</b>
<b><u>Resources Used</u></b>					
Cost of generation of voluntary income		-	-	-	-
Donations to Charities (excluding Christmas)	3(a)	4,999	9,404	14,403	11,333
Church Activities	3(b)	184,318	2,098	186,416	251,313
Fund Raising & Church Administration	3(c)	3,028	-	3,028	2,780
Governance Costs		-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>£192,345</b>	<b>£11,502</b>	<b>£203,847</b>	<b>£265,426</b>
<b>NET INCOMING RESOURCES</b>		(28,791)	1,363	(27,428)	32,361
Transfer from Restricted to General-		-	-	-	-
<b>Balance Brought Forward at 1st January 2023</b>		249,523	27,014	276,537	244,176
<b>Balance Carried Forward at 31st December 2023</b>		<b>£220,732</b>	<b>£28,377</b>	<b>£249,109</b>	<b>£276,537</b>

## PART B : BALANCE SHEET AT 31st DECEMBER 2023

	Note Ref	2023	2022
<b>Fixed Assets</b>		£	£
None declared - see "Fixed Assets" notes at Part C.	1	-	-
<b>Current Assets</b>			
Stock : Oil, stationery and bookstall	4	-	
Debtors and Prepayments	5	23,471	32,747
Short term deposits (CBF/Bank Deposits)		200,254	191,468
Cash at Bank and in hand		31,745	61,245
		<b>255,470</b>	<b>285,460</b>
<b>Liabilities falling due within one year</b>			
Creditors	6	6,359	8,923
<b>NET CURRENT ASSETS</b>		<b>249,111</b>	<b>276,537</b>
<b>TOTAL NET ASSETS</b>		<b>£249,111</b>	<b>£276,537</b>
<b>FUNDS</b>			
Unrestricted	7	£220,736	£249,523
Restricted	7	£28,375	£27,014
<b>TOTAL FUNDS</b>		<b>£249,111</b>	<b>£276,537</b>

Approved by the Auditor and signed on by


The notes that follow form part of these accounts.

## PART C : NOTES TO THE FINANCIAL STATEMENTS

### 1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and SORP 2005.

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

#### **Funds**

General 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 for a particular purpose by the PCC are categorised as restricted.

The accounts 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 or those that are informal gatherings of church members.

#### **Incoming resources**

Collections are recognized when received by or on behalf of the PCC.

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

Income tax recoverable on Gift Aid donations is recognized when the donation is received.

Funds raised by the fete, garden parties and similar events are accounted for gross.

Sales of books and magazines are accounted for gross.

#### **Related Party Disclosures**

Donations totalling £26,059 were received from trustees or close relatives of trustees of the charity. (2022: £33,119)

<b>Activities directly relating to the work of the Church</b>
The diocesan parish share is accounted for when paid. The full contribution has been paid.
<b>Fixed assets</b>
Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.
Movable church furnishings held by the Vicar and Churchwardens are listed in the church's Inventory which can be inspected at any reasonable time. For property acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 2001 have been written off in the accounts.
All expenditure incurred in the year on consecrated or beneficed buildings or on the repair of movable church furnishings is written off.
Equipment used within the church premises is depreciated in full when the asset is purchased.
<b>Current assets and current liabilities</b>
Amounts owing to the PCC at 31 December 2023 in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.
Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.
Where the PCC is acting as a collections agency for other charities any such funds held in the PCC bank account at year-end is shown as a liability.

## Accounts Notes 2(a) to 2(d) : Incoming Resources

Note Ref	Item	Unrestricted Funds (£)	Restricted Funds (£)	TOTAL FUNDS	
				2023 (£)	2022 (£)
<i>2(a) Incoming resources from donors</i>					
	Tax-Efficient Planned Giving (Reg Envelopes + S.O.'s)	69,678		69,678	75,721
	Contactless	3,952		3,952	3,674
	Cash collections at all services	1,599		1,599	2,449
	Other giving at services (yellow envelopes)	3,266	-	3,266	4,770
	<i>Gift Day &amp; Sundry Donations</i>				
	Building/Fittings/Installations Improvements	-		-	-
	Organ Fund			-	-
	Gift Day	6,070		6,070	3,926
	Visitors donations in wall box	2,050		2,050	1,680
	Youth Co-ordinator Fund Includes Gift Day				
	Other	5,404		5,404	44,746
		13,524	-	13,524	50,352
	<u>All Tax Recovered/due except Christmas Charities</u>	19,768		19,768	28,932
	<b>Total of above items</b>	<b>111,787</b>	<b>-</b>	<b>111,787</b>	<b>165,898</b>
<i>2(b) Activities for Generating Funds</i>					
	Grants	4,066		4,066	83,135
	VAT Reclaim	1,168		1,168	16,537
	Floodlighting	50	-	50	105
	Flower Festival	2,175	-	2,175	-
	Lettings	477		477	166
	Magazines	45		45	10
	Weddings & Funerals fees (Excluding Stipend)	12,606		12,606	21,128
	Burns supper ticket sales	2,160		2,160	-
	High Leigh	-		-	6,922
	Insurance claim	17,225		17,225	-
		<b>39,972</b>	<b>-</b>	<b>39,972</b>	<b>128,003</b>
				-	
<i>2(c) Income from Investments</i>					
	Interest from bank and deposit account	8,786		8,786	2,486
				-	
<i>2(d) Non-Recurring Income (legacies)</i>					
		3,009	12,865	15,874	1400.00
	<b>Totals</b>	<b>£163,554</b>	<b>£12,865</b>	<b>£176,419</b>	<b>£297,787</b>

## Accounts Notes 3(a) to 6 : Resources Used

Note Ref	Item	Funded from Unrestricted	Funded from Restricted	TOTAL RESOURCES 2023	2022
	<b>RESOURCES USED</b>	£	£	£	£
3(a)	<i>Charities other than Christmas Charities - Details overleaf</i>	4,999	9,404	14,403	11,333
		<b>4,999</b>	<b>9,404</b>	<b>14,403</b>	<b>11,333</b>
3(b)	<i>Activities related to the work of the Church</i>				
	Bookstall, Magazine, Printing, Banners, Communication	5,187	-	5,187	4,382
	Church Running Costs	12,927	-	12,927	15,088
	Church Cottage running costs	3,737	-	3,737	2,590
	Church House running costs	510	-	510	495
	Clergy expenses	3,477	-	3,477	3,668
	Church Technology Expenses	2,434	372	2,806	12,381
	Major items of repairs, redecorations, furnishings	50,513	1,248	51,761	0
	Bell Tower Repairs	-	-	0	93,617
	Parish Share	80,650	-	80,650	80,444
	Salaries/expenses of support staff (see footnote)	23,623	-	23,623	29,001
	Support costs, including training and education	1,024	-	1,024	9,052
	Upkeep of church yard	236	478	714	595
		<b>184,318</b>	<b>2,098</b>	<b>186,416</b>	<b>251,313</b>
3(c)	<i>Fund raising and church administration</i>				
	Fund raising (Church House Teas)	-		0	0
	Church administration/Running costs	3,028		3,028	2,780
		<b>3,028</b>	<b>-</b>	<b>3,028</b>	<b>2,780</b>
	Totals of Resources Used	<b>£192,345</b>	<b>£11,502</b>	<b>203,847</b>	<b>265,426</b>
	<i>NB : Salaries etc. include payments made to the verger, the organist, the choir for weddings &amp; funerals, youth worker, organist, verger, bell ringers.</i>				
4	<b>STOCK</b>			<b>0</b>	<b>0</b>
5	<b>DEBTORS &amp; PREPAYMENTS</b>				
	Income tax recoverable	19,735		19,735	28,920
	Insurance	3,226		3,226	2,921
	AIB Contactless Income Receivable	75		75	405
	Christmas Charities Monies Receivable	435		435	500
		<b>£23,471</b>		<b>23,471</b>	<b>32,746</b>
6	<b>LIABILITIES FALLING DUE WITHIN ONE YEAR</b>				
	Collections as Agent: Christmas Charities and Singalong Charities	3,980		3,980	3,677
	Diocese - Stipend	1,268		1,268	2,101
	Wedding/Funeral Fees	1,111		1,111	1,718
		<b>6,359</b>		<b>6,359</b>	<b>7,496</b>

**Accounts Note 3(a):  
Details of Donations made to Charities**

Item	£
<b>Charity Donations - Funded by Congregation</b>	
Azalea	200
Christian Aid Ukraine	100
CMS	800
Ebenezer	200
Embrace The Middle East - Sudan	1,100
Embrace The Middle East - Gaza	500
Growing Hope High Wycombe	1,000
HART	200
Lighthouse Central	1,129
Love Wycombe	500
MAF	200
One Can Trust	1,853
The Vincent Society	500
Open Doors	100
Ukraine to Chiltern	100
Wycombe Refugee Partnership	100
MacMillan	428
Breast Cancer Now	428
MU Overseas Fund	4,288
Other	678
<b>Total of Donations to Charities</b>	<b>14,403</b>

*Notes*

*1: The payments made to the Christmas Charities are excluded from the PCC's Accounts on the basis of the Charity Commissions classification that the church was acting as an agent for "declared" charities. Monies raised and payments made for the Christmas Charities in 2023 totalled £3048*



## Accounts Note 7 : Allocation of Funds

	Income	Resources Used	Transfer	2023	2022
<b>General Funds</b>	176,419	203,847	(1,362)	220,734	249,524
<b>Restricted Funds</b>					
Altar furnishings			-	3,642	3,642
Building/Amenities			(1,248)	-	1,248
Upkeep of Churchyard			(478)	-	478
Outreach			(5,116)	-	5,116
Bells			4,288	4,288	-
Organ Fund			3,916	20,445	16,529
	<b>£176,419</b>	<b>£203,847</b>	<b>£-</b>	<b>249,109</b>	<b>£276,537</b>

### Notes

*1. Christmas Charity collections are excluded from the PCC accounts on the basis of the Charity Commission Church Accounting Regulations interpretation that the PCC was merely acting as an agent for such collections.*